Unictron

2024 ESG REPORT

Unictron Technologies Corporation

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About the Report

This report is the first "Sustainability Report" issued by Unictron Technologies Corporation (hereinafter referred to as Unictron). The report is structured around six main chapters: "Sustainable Management," "Operational Governance," "Responsible Supply Chain," "Environmental Protection," "Friendly Workplace," and "Social Inclusion." It presents Unictron's sustainability issues and management approaches in the three major aspects of Governance, Environmental, and Social, while also disclosing the Company's efforts and achievements in promoting sustainable development. Through this, the Company continuously conducts self-assessment, strengthens communication and engagement with stakeholders, and strives to achieve the goal of corporate sustainability.

Boundaries and Scope of the Report

The main reporting period of this report is from January 1 to December 31, 2024, and it partially covers information prior to or after 2024. The reporting boundary focuses on Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan). Some information also includes the subsidiary Unictron Technologies Corporation (Shenzhen) (hereinafter referred to as Unictron (Shenzhen). Other consolidated entities (Vietnam and Mauritius) are not included in this report. For information related to affiliates, please refer to the"2024 Consolidated Business Report of Affiliates of Unictron." The financial data disclosed in this report is consistent with the Company's financial statements, which have been audited and publicly released by the accountants. The currency is mainly expressed in NT$, and where other reporting scopes are involved, it is specifically noted in the text of the report. In addition, the management systems of ISO 9001 Quality Management System, ISO 14001 Environmental Management System, IATF 16949 Global Automotive Industry Quality Management System, ISO 45001 Occupational Health and Safety Management System, ISO 14064-1 Organizational GHG Inventory, and ISO 27001 Information Security Management System are all subject to regular internal audits and have been verified and certified by third-party verification bodies.

Preparation Guidelines

This report is primarily prepared in accordance with the latest GRI Standards (2021 edition) issued by the Global Sustainability Standards Board (GSSB) and the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" of the Taiwan Stock Exchange, while also referring to the Task Force on Climate-related Financial Disclosures (TCFD) as the guiding principles for the report structure and information disclosure. The index tables for the above contents are provided in Appendices 1 to 3.

Review of the Report

Unictron established the "Sustainable Development Committee" upon approval of the Board of Directors on May 2, 2023, and in October 2024, the Board of Directors resolved to adopt the "Procedures for Sustainability Information Management" and the "Procedures for the Preparation and Assurance of the Sustainability Report." The content and information of this report were jointly compiled, revised, and reviewed by the Sustainability Report Preparation Team. The compilation and preparation of sustainability information were reviewed by the responsible supervisors of the respective information-providing units to ensure completeness, accuracy, and reliability, and to guarantee that the report covers the Company's core information on sustainability development. The final Sustainability Report was reviewed by the Sustainable Development Committee and formally issued after submission to and approval by the Board of Directors, demonstrating the Company's commitment to information transparency and sustainable operations. The Company's Sustainability Report has not yet obtained third-party assurance or verification. In the future, in accordance with relevant regulations and the Company's actual needs, the Company will evaluate the engagement of an independent third-party organization with appropriate qualifications to conduct assurance or verification, which will be carried out upon approval through the internal authority and responsibility procedures.

Publication Date of the Report

Unictron issued its 1st Sustainability Report in 2025 and will continue to publish one annually in the future. The reporting period of the Sustainability Report is aligned with that of the Company's annual parent company only financial statements and the report is uploaded to MOPS of the FSC as well as published on the Company's official website.

Publication date of this report: August 2025

Feedback

- Contact person: Mr. Cheng
- Tel.: 03-4072728
- E-mail: investor@unictron.com
- Company website: https://www.unictron.com

If you have any comments or suggestions regarding the content of this report, please feel free to contact us.

▲ Contact Us

Word from the Chairman

Over the past year, the world has faced persistent inflationary pressures, escalating geopolitical risks, intensified competition among major powers, and challenges from supply chain restructuring, while the impacts of climate change have also become increasingly evident, making the overall operating environment highly uncertain. In the face of such a complex and ever-changing situation, Unictron has consistently upheld its core philosophy of steady operations and sustainable prosperity, actively responding to challenges while continuously strengthening its competitive advantages. We are committed to demonstrating resilience in operational management, continuously achieving breakthroughs in product innovation, and steadily advancing ESG practices to ensure that the Company continues to create long-term value and sustain momentum for sustainable development in an ever-changing environment.

In terms of operational performance, the Company's consolidated revenue for 2024 reached NT$1.23 billion, demonstrating solid business results despite the weak global economy and the slowdown in the consumer market. Through continuous optimization of the product portfolio and adjustment of production capacity, we achieved an annual net income after tax of NT$98.63 million and earnings per share of NT$2.1, fully demonstrating the Company's ability to maintain strong profitability and operational resilience in a challenging environment. We will continue to promote new products and applications such as high-precision positioning antennas, antenna modules for low-orbit satellites and 5G millimeter-wave communications, smart water buoys, liquid level sensors, and flow meters. Expanding from component production into modules and systems is the Company's development goal. In addition to facilitating customer use and installation, by integrating system-level design with its component manufacturing technologies, the Company aims to continuously increase market share and enhance added value. In response to global supply chain transformation, we are actively advancing a production chain division strategy, expanding into Southeast Asia and other regions, developing smart manufacturing and local supply, enhancing flexibility while also managing carbon emissions and fulfilling ESG responsibilities.

We firmly believe that sustainable development is the inevitable path for the Company's growth. Therefore, Unictron is actively taking comprehensive actions across the three major aspects of Environmental, Social, and Governance (ESG), strengthening corporate responsibility and striving to embed sustainability into the core of its operations as a key driver for achieving long-term growth and value co-creation.

On the environmental aspect, we address the risks and challenges posed by climate change by systematically identifying potential impacts in the course of operations, assessing climate-related risks and opportunities, and formulating concrete mitigation and adaptation measures. Using 2024 as the base year, we have set a target to reduce GHG emission intensity by 10% by 2030, continuously deepening our carbon reduction efforts. Through the implementation of GHG inventory, energy conservation and carbon reduction measures, and sustainable management mechanisms, we are committed to enhancing corporate resilience, reducing operational risks, and advancing toward more sustainable development.

On the social aspect, the Company adheres to international human rights conventions and complies with labor regulations at all operating locations, clearly conveying our commitment to human rights protection through the establishment of a social responsibility policy. We firmly believe that talent is the core competitiveness of an enterprise, and the cultivation and development of talent are the key drivers of long-term growth. Therefore, we have established comprehensive mechanisms for recruitment, training, and development. Based on internal and external training systems and employees' learning needs, and in alignment with organizational strategies, individual performance, and practical work requirements, we design systematic training programs to help employees realize their potential and enhance professional performance. In addition, we actively encourage employees to participate in public welfare activities and community development, giving back to society through concrete actions, fulfilling corporate social responsibility, and demonstrating good corporate citizenship.

In terms of corporate governance, Unictron continues to strengthen institutional soundness and risk control mechanisms to enhance governance effectiveness. We continue to strengthen the quality of Board of Directors operations and the diversity of its members, consistently maintaining a position in the 36% to 50% range in the Taiwan Stock Exchange Corporate Governance Evaluation, demonstrating our governance performance. With "ethical corporate management" as our core value, we have established a comprehensive internal control system to proactively prevent fraud and dishonest conduct, while fulfilling our responsibilities to shareholders, customers, suppliers, business partners, and employees to ensure the Company's steady operations and sustainable development.

Looking ahead, AI technology and low-carbon transition will become the key forces driving the reshaping of global industries and the restructuring of value chains. Unictron will continue to promote production line automation and process optimization to enhance competitiveness, while integrating talent development and supply chain resilience to move toward a new milestone in sustainable operations. We not only pursue stable profitability but also aspire to become a key player in leading industrial transformation, creating social value, and fulfilling environmental responsibility.

Amid the growing trend of corporate sustainability and environmental awareness, we will place greater emphasis on the development and conversation of ESG issues, continuously enhance management practices, implement sound corporate governance, balance the interests of all stakeholders, and actively protect the global environment to achieve the overall goal of sustainable development. At the same time, we will also deepen social engagement and fulfill our responsibility as a corporate citizen.

We sincerely thank all partners who support and care about Unictron, and we look forward to working together as practitioners of sustainable transformation to move toward a better future.

Chairman

Unictron Technologies Corporation

About Unictron

Unictron Technologies Corporation was established in 1988 as a professional electronic component supplier with industry-leading technologies and products, focusing on the design, manufacturing, and supply of high-quality antennas and antenna modules, as well as piezoelectric ceramic products widely applied in daily life and industrial use. We have a strong management team and a comprehensive quality system, and have obtained multiple international certifications, including ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, ISO 14064-1: 2018, IATF 16949: 2016, and ISO 27001: 2022, ensuring that our product quality meets world-class standards and fully complies with REACH, RoHS, and other relevant regulations.

We have a professional R&D team and advanced research, development, and production equipment, with ceramic powder formulation and processing technology as our core competitive advantage. Through continuous innovation and improvement, we launch new high-performance products every year to serve domestic and international customers as well as leading global companies. Unictron has successfully established its own brand, with products widely applied in various electronic products and highly favored by internationally renowned brand manufacturers. In terms of patent deployment, Unictron has established a comprehensive patent portfolio in Taiwan, China, the United States, Europe, and Japan, and currently holds more than 100 valid patents, demonstrating our strong capabilities in innovation and research and development.

Company Profile	
Company Name	Unictron Technologies Corporation
Nature of Company Ownership	Publicly Listed Company (Stock Code: 6792)
Incorporation date	April 8, 1988
Date of Listing	December 8, 2021
Industry Category	Communications and Internet
Main Products	• High-frequency antenna components and modules (research, development, production, manufacturing, and sales) • Piezoelectric devices and ultrasonic transducer (research, development, production, manufacturing, and sales) • Sales of electronic components and wireless communication products
Paid-up capital	NT$478,753 thousand (as of December 31, 2024)
Number of Employees in Taiwan	499 people (as of December 31, 2024)
Chairman	Su, Kai-Chien
President	Chang, Ming-Chu
Address of Headquarters	No.41 Shuei-Keng, Guan-Si, Hsin-Chu 30648 Taiwan (R.O.C)
Company Website	https://www.unictron.com

▌ Key Milestone

2024	• Obtained ISO 27001: 2022 Information Security Management System international certification • Established the Vietnam subsidiary Unictron Technologies Vietnam Co., Ltd.
2023	• The Board of Directors approved the investment plan for establishing the Vietnam subsidiary • The China subsidiary WirelessCom Technologies (Shenzhen) Co., Ltd. was renamed Unictron Technologies(Shenzhen) Co. Ltd • Obtained ISO 45001: 2018 Occupational Health and Safety Management System certification • Obtained ISO 14064-1: 2018 GHG Quantification and Verification Standard certification
2022	• Acquired the right-of-use asset of the parent company Darfon Electronics Corp. Tainan.
2021	• Merged the subsidiary, San Jose Technology, Inc. • Unictron stock listed on the stock exchange
2020	• Unictron stock publicly issued and registered on the TPEx Emerging Stock Board
2019	• The operation headquarter in Longtan District, Taoyuan was completed and commenced for use
2018	• Darfon Electronics Corp. became the parent company of the Company
2015	• Passed the ISO/TS 16949: 2009 certification
2012	• Passed the ISO 14001 certification
2010	• Established the subsidiary in China, WirelessCom Technologies (Shenzhen) Co., Ltd.
2009	• Passed the ISO 9001: 2008 certification
2002	• Merged with Kubo Electronics Co., Ltd. and Yuanyi Technology Ltd.
2000	• Established the Hsinchu R&D center and production site
1988	• Established Unictron Technologies Corporation

▌ Products and Services

The Company's current electronic ceramic components, modules and system products, and other electronic components are mainly adopted in wireless communication components, piezoelectric components and ultrasonic transducers, and circuit protection components. Detailed product descriptions are as follows:

Wireless Communication Products

Mainly covering various built-in and external antenna modules, as well as devices such as personnel or asset trackers for location-based services and GNSS signal receivers, with wide applications in wireless local area networks, high-precision positioning systems (GNSS/UWB), 5G/low-orbit satellite antenna modules, and various IoT and wearable devices.

Piezoelectric Components

Piezoelectricity is a material electrical property of high industrial value that enables bidirectional conversion between mechanical energy and electrical energy. Unictron is the largest supplier of piezoelectric materials and components in Taiwan, possessing comprehensive piezoelectric ceramic formulations and multilayer piezoelectric ceramic technologies, as well as fully developed precision processing capabilities. Based on customer requirements, Unictron can provide a wide range of piezoelectric components, including circular, square, hemispherical, tubular, large block, elongated rod (200 mm), and ultra-thin sheet (thickness below 100 microns) types. The Company also offers comprehensive customization services to meet professional needs in different application scenarios.

The applications of piezoelectric components are mainly divided into two categories:

- **Transducer:** Featuring bidirectional signal conversion, they are applied in areas such as underwater detection, automotive reverse radars, liquid level sensing, and gas sensing.
- **Actuator:** Controlling precise displacement through high-frequency vibration, they are widely applied in ultrasonic cleaning, atomizers, sprayers, humidifiers, textile machine selector knives, ultrasonic processing machines for masks and other plastic parts, covering consumer products, industrial machinery, and medical equipment.

In addition, Unictron also provides circuit protection components and integrated solutions for various electronic products.
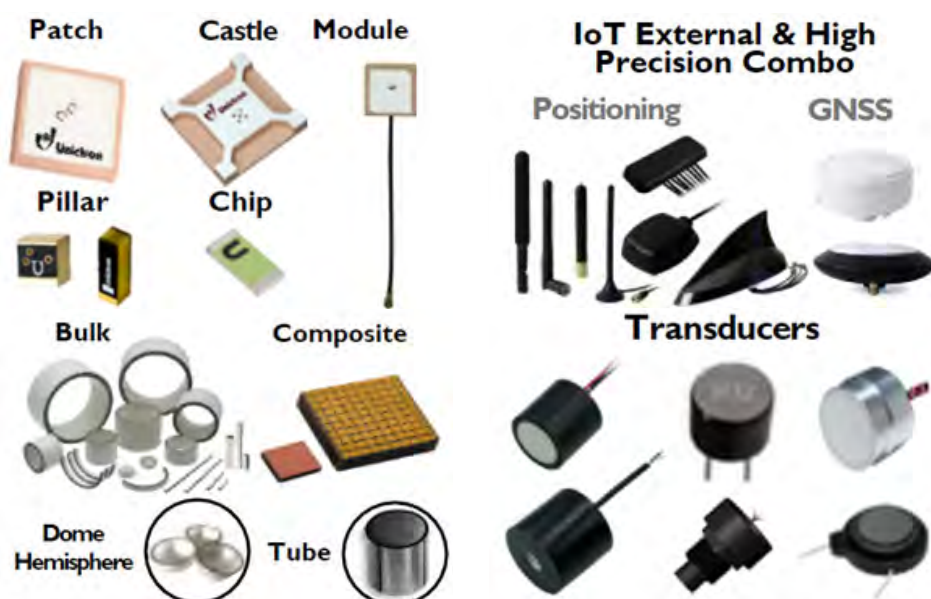
1 Sustainable Management

▍1.1 Sustainable Development and Promotion

To establish a sound sustainable management mechanism, and in accordance with the Company's "Sustainable Development Best Practice Principles," Unictron, by resolution of the Board of Directors on May 2, 2023, established the "Sustainable Development Committee" and the "Risk Management Committee" under the sustainability unit (for details, please refer to Section 2.2 Corporate Governance – Risk Management of this report). These committees implement issue review, management control, supervision, maintenance, and improvement across various topics to jointly promote the Company's sustainability-related initiatives.

The Sustainable Development Committee is chaired by the Chairman, with the President serving as the executive secretary, and Vice Presidents and senior managers serving as members. It is the highest-level sustainability decision-making body within the Company, responsible for overseeing and promoting action plans and policies across the environmental, social, and governance aspects. The Sustainable Development Committee provides regular annual reports to the Board of Directors on key material sustainability events and management performance; the most recent report was to the Board of Directors on April 29, 2025.

- Key Points of ESG Issues Reported to the Board of Directors

Board of Directors Report Date	Report Content
February 27, 2024	1. Report on the implementation of the 2022 GHG inventory, with external verification completed and ISO 14064-1: 2018 certification obtained. 2. The Head of Corporate Governance completed the training program in January 2024 based on the five-module curriculum of the Sustainability Manager Certification Program and obtained the Sustainability Manager Certificate.
April 29, 2024	1. In 2024, the Company will conduct guidance for the preparation of the Sustainability Report. In the future, the Company will plan to report to the Board of Directors on a regular basis on the formulation of response measures, implementation results and related plans for climate change, including the Company's carbon reduction planning, measures and results. 2. In 2024, the Company will establish the "Procedures for the Preparation and Assurance of the Sustainability Report" in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and submit it to the Board of Directors for approval. 3. Information related to the GHG inventory has been included in the 2023 annual report. 4. The Company has long been committed to various workplace health promotion initiatives and obtained the Badge of Accredited Healthy Workplace from the Health Promotion Administration on December 22, 2023. 5. In February 2024, the Company obtained the ISO 27001: 2022 Information Security Management System international certification.
July 30, 2024	1. In accordance with planning of "Sustainable Development Roadmap for TWSE/TPEx Listed Companies", carry out the inventory and verification schedule plans of greenhouse gases and track them quarterly. The 2023 ISO 14064-1: 2018 GHG inventory process is in progress and is expected to complete third-party verification by the end of October 2024, with subsequent disclosure in the annual report and the Sustainability Report. In the future, the Company will plan short-, medium- and long-term goals to reduce the proportion of carbon emissions. 2. In cooperation with the Hsinchu Blood Center, the Company arranged a special vehicle to enter the Longtan plant on July 9, 2024, to encourage employees to participate in the blood donation campaign.
October 30, 2024	1. The Company has established the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"; also, the Company has established the "Sustainable Information Management Operating Procedure" in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" of the FSC. 2. In the sustainability implementation report, the Company explained the progress related to the identification of climate-related risks and opportunities in the preparation and guidance process of the Sustainability Report. 3. In September 2024, the Company donated NT$15,000 to the Datong Village Office of Guanxi Township, Hsinchu County, to promote community development and enhance local care services.
February 27, 2025	1. Report on relevant laws and internal control procedures for the preparation of the Sustainability Report. 2. The Company's implementation status of Sustainability Report guidance and preparation includes filing the Sustainability Report in accordance with the FSC's prescribed timeline, material topic identification, stakeholder identification, and related guidance and discussions on TCFD risk and opportunity identification. It also covers the formulation and discussion of response strategies, management approaches, and indicators.
April 29, 2025	1. In the report on the implementation of the Sustainability Report preparation process, the Company explained the status of guidance and execution of the Sustainability Report preparation. 2. In April 2025, the Company donated NT$30,000 to the Datong Village Office of Guanxi Township, Hsinchu County, to support scholarship funds, community volunteer and patrol team activities, thereby promoting community development in the local county and city where the Company operates and enhancing local care services.

1.2 Stakeholder Communication

Unictron, by referring to peer companies in the industry and identifying stakeholder groups that may be engaged or affected by each business unit, mapped out a total of 14 categories of stakeholders. In accordance with the five principles of the AA1000 Stakeholder Engagement Standard (SES), namely dependency, responsibility, attention, influence, and diverse perspectives, Unictron distributed stakeholder identification questionnaires to confirm the importance of stakeholders to the Company. Based on the ranking results of the questionnaire, the Sustainability Report Preparation Team held discussions and ultimately selected five major categories as the primary stakeholders: customers, employees, government/regulatory authorities, suppliers/contractors, and shareholders/investors. Furthermore, through stakeholder attention surveys, the Company assessed stakeholders' level of concern regarding Unictron's sustainability issues and continues to maintain strong communication and engagement with stakeholders to demonstrate corporate responsibility and commitment.

- **Stakeholder Communication Channels and Outcomes**

Stakeholders	Significance to Unictron	Issues of Concern	Communication Channel and Frequency	2024 Engagement Results
Customers	Customers are key partners in the Company's growth and innovation. Listening to customer needs and feedback drives the optimization of products and services, enables the Company to grasp market trends, and enhances competitiveness.	• Ethical Corporate Management • Product Quality and Safety • Customer Relationship Management • Operational Performance • Innovative R&D and Patents	• Customer Service Center (annually) • Customer Satisfaction Survey (occasionally) • Visit by Dedicated Personnel (occasionally) • Company Website (real-time) • Customer Audit (occasionally) • Stakeholders Questionnaire (occasionally) • Customer Complaint Section (occasionally) • Sales Unit/Ms. Lee 03-4072728 p-sales@unictron.com	• 20 Customer Satisfaction Surveys • Customer satisfaction score of 95 • A total of 12 visits to major customers • Participated in 1 exhibition • 17 customer questionnaires/audits
Employees	Employees are important partners in the Company's operations and its core assets. By establishing talent development programs, respecting employee human rights, and creating a positive workplace environment, the Company can enhance work efficiency, service quality, and overall competitiveness, attract outstanding talent, and create greater operational performance.	• Talent Attraction and Retention • Talent Cultivation and Development • Innovative R&D and Patents • Occupational Safety and Health • Human Rights Management	• Promotional Posters (annually) • Integrity promotion via email and return of signed commitment letters (annually) • Employee suggestion box (annually) • Internal Announcement (occasionally) • Education and Training (occasionally) • Labor-management Committee (quarterly) • Employee Welfare Committee (quarterly) • Labor Safety and Health Management Committee meetings (quarterly) • Unlawful Infringement Grievance (real-time) • HR Manager's email (occasionally) • Stakeholders Questionnaire (occasionally) • HR and Administration Unit/ Mr. Wang 03-4072728#5870 hr@unictron.com	• Integrity commitment letter return rate of 100% • 4 sessions of labor-management meetings • 4 sessions of Employee Welfare Committee meetings • 4 sessions of Labor Safety and Health Management Committee meetings • 1,026 people received education and training

Stakeholders	Significance to Unictron	Issues of Concern	Communication Channel and Frequency	2024 Engagement Results
Government / Regulatory Agencies	Government agencies provide fair regulatory and policy support. Upholding the principle of compliance, the Company actively complies with government regulations and strengthens cooperation and interaction with the government through communication to jointly promote industry advancement.	• Occupational Safety and Health • Human Rights Management • Water Resources • Air Pollution • Waste	• Regulatory policy briefing sessions/discussion meetings (occasionally) • On-site inspections by regulatory authorities (occasionally) • Official correspondence, directives, and emails (occasionally) • Regular reporting required by regulatory authorities (monthly) • Real-time upload of wastewater treatment data (real-time) • MOPS (real-time) • Corporate Governance Evaluation (annually) • Annual general shareholders' meeting report (annually) • Sustainability Report (annually) • Stakeholders Questionnaire (occasionally) • Finance Department/ Mr. Cheng 03-407272 investor@unictron.com	• 3 sessions of Occupational Safety and Health Administration seminars • 1 on-site inspection by the Occupational Safety and Health Administration • No deficiencies have been identified or corrected by the regulatory authorities.
Suppliers / Contractors	Suppliers and contractors are important partners for the Company in practicing sustainable operations, connecting technology, and creating value. In line with global sustainability trends and the management themes of the Responsible Business Alliance (RBA), the Company assists suppliers in assessing potential market risks and opportunities, jointly developing higher-quality solutions for customers, and creating shared growth.	• Ethical Corporate Management • Operational Performance • Product Quality and Safety • Customer Relationship Management • Sustainable Supply Chain Management	• E-mail (real-time) • Telephone (real-time) • Online, on-site, or written audit (occasionally) • Stakeholders Questionnaire (occasionally) • Procurement Department/ Ms. Yeh 03-4072728 purchasereport@unictron.com	• A total of 549 suppliers signed the Supplier Corporate Social Responsibility and Environment, Health, and Safety Policy • A total of 588 suppliers signed the Integrity Commitment Letter
Shareholders / Investor	Shareholders and investors not only provide financial support but also promote the enhancement of corporate governance and information transparency through supervision and suggestions. Through two-way communication, the Company ensures alignment between business strategies and shareholder interests, thereby achieving operational growth and fulfilling the goal of sustainable development.	• Product Quality and Safety • Operational Performance • Innovative R&D and Patents • Sustainable Supply Chain Management • Air Pollution	• Annual General Shareholders' Meeting (annually) • Investor Conference (occasionally) • Investor service hotline and contact email (real-time) • Company Website (real-time) • MOPS (real-time) • Stakeholders Questionnaire (occasionally) • Finance Department/ Mr. Cheng 03-4072728 investor@unictron.com	• Held 1 annual general shareholders' meeting • Held 3 investor conferences • Published 19 major announcements

Stakeholders can also stay updated on Unictron's latest developments through social media and provide valuable opinions and suggestions.

LinkedIn	Facebook	YouTube	X
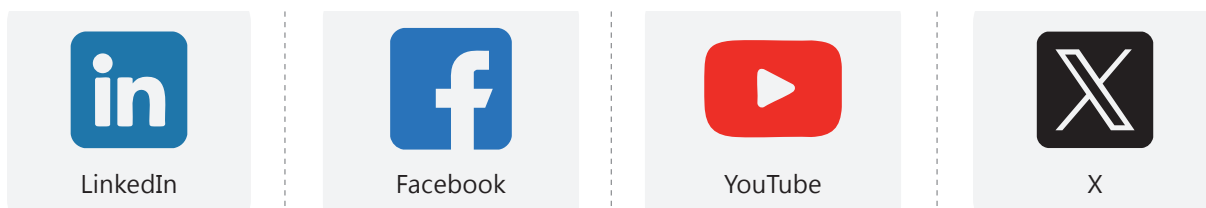
Complaint and Whistleblowing Channel

Unictron has established the "Whistleblowing and Complaint Management Measures" and the "Integrity Management and Bribery Allegation Investigation Procedures," creating a complaint and whistleblowing mechanism to provide stakeholders with diverse communication channels. Through a comprehensive system and proper handling, the Company safeguards stakeholders' rights and interests. In 2024, a total of 2 complaints were received, involving inappropriate verbal conduct, all of which have been 100% resolved and improved.

Dimension	Category	Complaint/Whistleblowing Channel	Investigation Process
Human Rights Occupational Safety	• Employee Feedback Section • Unlawful Infringement Grievance	• Complaint channel: HR and Administration Unit • Employee communication hotline: 03-407-2728 ext. 5870 • Employee communication mailbox: hr@unictron.com • Written submission: Employee suggestion box or delivery to the HR and Administration Unit	Each complaint case is assigned to designated personnel for dedicated handling. Depending on the nature of the case, it is either forwarded to the relevant department for processing or submitted to the Review Committee for deliberation, with a response required to be provided to the complainant within the specified time limit. If the case is of a serious nature, it will be submitted to the Chairman for review; if it involves senior executives, it will be further reported to the Board of Directors.
Management and Governance	• Violation of the "Integrity Handbook" or unlawful conduct	• Whistleblowing channel: Mr. Cheng • Internal communication mailbox: hr@unictron.com • External communication mailbox: investor@unictron.com	Whistleblowers shall clearly state the details of the report, including "who, when, what misconduct, and the identities of the parties involved," to facilitate subsequent investigation. The designated handling unit will conduct a preliminary review of the whistleblowing content to determine whether it will be accepted, confirming whether the reported person's name, department, and business are consistent with the reported matter. Once accepted, the investigation procedure will be initiated immediately, with the whistleblower's or complainant's identity fully protected throughout the process. Upon completion of the investigation, the cause of the incident will be clarified, specific improvement plans will be formulated, and corrective measures and disciplinary recommendations will be proposed. After deliberation, these will be implemented, and the case will be formally closed.
	• Commercial Bribery Conduct	• Whistleblowing channel: Mr. Wang • Whistleblowing hotline: (03) 407- 2728 ext. 5870 • Whistleblowing mailbox: benjaminwang@unictron.com	Upon receiving a whistleblowing report on a commercial bribery case, a preliminary assessment and screening shall be conducted to determine whether sufficient evidence exists to indicate potential bribery conduct. If the evidence is insufficient, the case may be dismissed or supplementary information may be requested. A formal investigation procedure shall be initiated by the designated investigation team to comprehensively collect direct and indirect evidence related to the bribery. Based on the investigation results, a report shall be submitted to senior management or the relevant department. Depending on the findings, a decision will be made on whether to initiate legal proceedings or notify regulatory authorities. If the evidence is conclusive, disciplinary actions shall be taken against the personnel involved in accordance with the Company's internal regulations, and criminal or civil liabilities shall be pursued under the law.

▌ 1.3 Material Topic Analysis

Unictron conducts materiality assessments in accordance with the disclosure principles of "GRI 3: Material Topics 2021." The assessment is based on (1) the degree of negative (or positive) impact that Unictron, through its activities and business relationships in the process of providing products or services, may have on the external economy, environment, and human rights, and (2) the degree of negative (or positive) impact that various sustainability topics may have on Unictron. Furthermore, stakeholder attention surveys are distributed to understand the level of concern stakeholders have regarding each sustainability issue. After discussions between the Sustainability Report Preparation Team and sustainability consultants, material topics are identified. The materiality assessment process includes the following seven steps:

● **Material Topic Assessment Process**

1	**Understanding organizational context and collecting sustainability topics**	With reference to the GRI Standards, the TCFD recommendations, sustainability rating agencies (MSCI), and the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, as well as peer companies' sustainability report disclosure topics and recommendations from sustainability consultants, a total of 17 sustainability issues were consolidated, covering the three major aspects of environmental, social, and corporate governance, serving as the foundation for sustainability management and information disclosure.

Summary of Sustainability Issues

Environmental aspect (E)	Social aspect (S)	Corporate Governance aspect (G)
Climate Change Response	Talent Attraction and Retention	Operational Performance
Water Resources	Talent Cultivation and Development	Ethical Corporate Management
Waste	Occupational Safety and Health	Information Security Management
Air Pollution	Product Quality and Safety	Innovative R&D and Patents
	Product Lifecycle Management	Sustainable Supply Chain Management
	Social Engagement	
	Customer Relationship Management	
	Human Rights Management	

2	**Surveying Stakeholder Level of Concern**	Unictron distributed stakeholder attention questionnaires and engaged with the five major categories of primary stakeholders to understand their level of concern regarding the Company's various sustainability issues. In 2024, a total of 141 questionnaires were collected.
3	**Identifying Actual and Potential Impacts**	The Sustainability Report Preparation Team conducted assessments of the 17 sustainability issues regarding their negative impacts and positive influences externally (environment, society, economy) and internally (Unictron), including: • Negative impacts shall be assessed by considering both the severity and the likelihood. • Positive impacts shall be assessed by considering both the significance and th likelihood. • The scoring scale ranges from 1 to 5, from very low impact/influence (1 point) to very high impact/influence (5 points). Note: "Severity" considers scale, scope, and irreversibility; "Likelihood" considers probability or frequency of occurrence; "Significance" considers the scale and scope of impact.

4	Assessing Impact Significance	**Impact Level**

Negative Impact Score

Internal Negative Impact
X
External Negative Impact

+

Positive Impact Score

Internal Positive Impact
X
External Positive Impact

5	Prioritizing Reporting Order	Based on the materiality scores from the assessment of the 17 sustainability issues, the issues were ranked, and the average score was set as the threshold. Priority was given to discussing the issues that scored above the threshold.

Prioritization of Sustainability Issues

Social Engagement
Human Rights Management
Product Lifecycle Management
Waste
Customer Relationship Management
Air Pollution
Talent Cultivation and Development
Talent Attraction and Retention
Ethical Corporate Management
Product Quality and Safety
Occupational Safety and Health
Innovative R&D and Patents
Information Security Management
Sustainable Supply Chain Management
Operational Performance
Water Resources
Climate Change Response

■ Negative Impact Score ■ Positive Impact Score

6	Determining Material Topics	After completing the prioritization of sustainability issues, the Sustainability Report Preparation Team and sustainability consultants held discussions and, taking into account the Company's current operations and disclosure completeness, ultimately selected six material topics for priority disclosure. These are climate change response, water resources, operational performance, sustainable supply chain management, information security management, and innovation, R&D, and patents. The Company's management approaches and strategic objectives for these issues are presented in the form of management guidelines.
7	Response and Management	Based on the results of material topic identification, Unictron discloses its management practices and performance outcomes, and sets short-, mid-, and long-term indicators and targets. The responsible units play a leading role in implementation, following the key points of the management guidelines and conducting annual reviews of target progress and achievement status.

• **List of Material Topics**

Material Topics	Description of Positive and Negative Impacts/ Remedial Measures	Sustainability Standards (Issues) Correspondence	Corresponding Chapter
Climate Change Response	● Negative Impact If GHG emissions are not mitigated and temperatures continue to rise, regulations and agreements in various countries will become increasingly stringent to alleviate the impacts of extreme climate. If the Company fails to respond in time, it may face risks such as carbon taxes, loss of overseas orders, production interruptions, difficulties in raw material procurement, and rising operating costs, which could further damage corporate reputation and market trust. The Company has identified GHG management as one of the key remedial measures. Each year, it conducts GHG inventories in accordance with ISO 14064-1 standards to track emission sources and volumes, thereby facilitating the formulation of carbon reduction actions and energy management strategies to reduce operational risks. ● Positive Benefits Unictron actively responds to industry trends and market transformation opportunities brought about by climate change by developing new products and expanding into new markets. The Company is entering the electric vehicle industry and developing in-vehicle chip antennas for electric vehicles to meet market demand and move toward its sustainable operation goals.	GRI 302 Energy (302-1, 302-3, 302-4) GRI 305 Emissions (305-1 to 305-5) TCFD Climate-related Financial Disclosures	4.1 Climate Change Adaptation and Action 4.2 Energy and Emissions
Water Resources	● Negative Impact No actual impacts occurred in 2024. However, in 2022, due to capacity expansion and malfunctioning of aging equipment in the old plant's wastewater treatment facilities, Unictron was subjected to consecutive on-site inspections by the Department of Environmental Protection and was fined for violations of Article 7, Paragraph 1 of the Water Pollution Control Act. Unictron has since improved the wastewater treatment and discharge processes, carried out related repairs and added treatment facilities, continued to invest in operating expenses, and is studying the feasibility of full recycling of process wastewater. ● Positive Benefits To reduce water consumption and protect the environment, Unictron fully recycles and reuses part of its process wastewater, ensuring that wastewater is not only treated but also reintegrated into the production process. This reduces reliance on natural water sources, effectively lowers water withdrawal, and demonstrates the Company's strong commitment to environmental protection.	GRI 303 Water and Effluents (303-1 to 303-5)	4.3 Water Resource Management
Operational Performance	● Negative Impact In 2024, Unictron received the penalty notice for the 2022 violation of the Water Pollution Control Act and was required to pay the related fines. Unictron will conduct a root cause analysis of the incident, implement corresponding countermeasures, and propose preventive actions to avoid recurrence in order to reduce potential losses. If the incident involves significant financial performance, a material information announcement will be published on MOPS within the regulatory timeframe. ● Positive Benefits Actively engaging in R&D investment and benefiting from tax incentives, Unictron also leverages government policies by applying to the Industrial Development Administration of the Ministry of Economic Affairs for the Industrial Upgrading and Innovation Platform Guidance Program. The project, titled "Compound Semiconductor RF Power Device Packaging Materials," aims to accelerate the development of compound semiconductor materials and the verification of packaging materials, shorten the timeline for product mass production introduction, enhance the Company's competitiveness, and thereby drive revenue growth.	GRI 201 Economic Performance (201-1, 201-4)	2.1 Operational Performance

Material Topics	Description of Positive and Negative Impacts/ Remedial Measures	Sustainability Standards (Issues) Correspondence	Corresponding Chapter
Sustainable Supply Chain Management	● Negative Impact No actual negative impacts occurred in 2024. When suppliers fail to comply with relevant regulations and incidents such as forced labor or the use of child labor occur, the Company may be adversely affected, potentially leading to customer order transfers and damage to brand image, thereby impacting overall operational performance. To address this, the Company has established the "Abnormal Supply Chain Management Regulations" and, in accordance with the "Corrective Action Procedures," requires suppliers to make improvements within a specified timeframe to ensure full compliance with relevant human rights regulations, thereby working together to build a responsible and sustainable supply chain system. ● Positive Benefits Unictron regards suppliers as important partners for sustainable growth and actively leverages its influence to implement sustainable supply chain management. The Company requires suppliers to sign a corporate social responsibility commitment letter, prohibiting practices such as environmental pollution or human rights violations. Unictron also actively collaborates with upstream, midstream, and downstream partners in the industry to jointly promote environmentally friendly technology products and achieve the goal of sustainable development.	GRI 204 Procurement Practices GRI 301 Materials (301-1) GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment	3.2 Sustainable Supply Chain Management
Information Security Management	● Negative Impact No actual negative impacts occurred in 2024. In the event of an information security incident, such as a ransomware attack or data leakage, the Company may suffer damage to its image, a decline in trust from external customers and partners, and potential impacts on internal operations and employee efficiency, further affecting overall business performance. If such an incident occurs, the Company will initiate remedial measures in accordance with the "Reporting Management Procedures," immediately notify the relevant units, and take necessary actions to mitigate damages, restore system operations, and conduct follow-up investigations and improvements to ensure similar incidents do not recur. ● Positive Benefits The Company manages information security in accordance with ISO 27001 standards, continuously optimizing information security policies and governance mechanisms. In February 2024, the Company obtained ISO 27001 certification, which helps enhance external trust in the Company's information security capabilities and allows customers to cooperate with the Company with greater confidence.	GRI 418 Customer Privacy	2.4 Information Security Management
Innovative R&D and Patents	● Negative Impact No actual negative impacts occurred in 2024. Risks such as limited development resources or patent infringement may lead to increased R&D costs and product development delays, potentially impacting operating performance and corporate reputation. To address this, the Company actively promotes intellectual property management and has established a comprehensive control mechanism to strengthen the protection of innovation outcomes. If a suspected infringement is identified, the Company will engage professional patent attorneys or agents to conduct patent comparison and infringement analysis. Depending on the analysis results and the development of the situation, appropriate actions will be taken, including negotiation or legal proceedings, to safeguard the Company's legitimate rights and interests. ● Positive Benefits The Company promotes industry-government-academia collaboration, working hand in hand with professional industry partners to continuously strengthen technological capacity and innovation capabilities. At the same time, the R&D team is encouraged to engage deeply in technology development, actively pursue innovation, and apply for patents. Upholding the principle of respecting intellectual property rights, the Company conducts thorough prior technology assessments to avoid infringement risks, ensuring that R&D activities comply with legal and ethical standards, thereby comprehensively enhancing product competitiveness and market advantage.	Custom Topics	3.1 Innovative R&D and Patents

2 Operational Governance

2.1 Operational Performance

- **Economic Performance Management Approach**

Economic Performance Management Approach	Material Issue: Economic Performance
Management Purposes	Unictron complies with relevant domestic and international regulations, implements management systems, builds a robust management team, and continuously maintains the Company's competitiveness to ensure the sustainable development of all business operations and the creation of profits.
Management Review	• Regular management meetings (strategy meetings, production and sales meetings, business meetings, R&D meetings, technology meetings, quality assurance meetings, and management meetings) are convened to track the implementation status of each unit, promptly identify potential issues, and urge relevant departments to propose improvement measures to ensure operational efficiency and the achievement of objectives. • Hold quarterly meetings of the Board of Directors to regularly review the Company's operational performance and financial condition, strengthen oversight mechanisms, and ensure that business strategies are on the right track and aligned with the Company's long-term development goals.

2024 Targets	Short-, Mid-, and Long-term Targets
• Stable growth in revenue and profitability. • Monitor customer conditions and adjust production capacity to the optimal level. • Maintain a sound and flexible financial system to support various R&D business needs. • Each responsible department bears the responsibility of frontline risk management in daily operations, conducting analysis, monitoring, and prevention of risks within its scope of authority to ensure the effective implementation of risk control mechanisms and procedures.	• Long-term improvement of the Company's operational performance. • Develop new customers and business opportunities while continuously advancing new technologies and products. • Referencing corporate governance recommendations proposed by regulatory authorities, the Company continuously improves the operations of the Board of Directors, actively enhances corporate governance evaluation results, and strengthens information disclosure.

2024 Actions and Results	• Operating revenue (consolidated): NT$1.23 billion. • Net income after tax: NT$98.63 million. • By participating in SENSOR+TEST 2024 in Nuremberg, Germany, Unictron showcased its products and technological capabilities, expanded business cooperation opportunities, strengthened brand exposure, and boosted sales growth. • Regularly disclose the Company's operating results to the public to enhance information transparency and investor relations. • Material financial information will be disclosed in real time in accordance with regulations to ensure transparency and fairness. • Actively engaging in R&D investment and benefiting from tax incentives in accordance with the law. • Applied for the Industrial Upgrading and Innovation Platform Guidance Program from the Ministry of Economic Affairs, with the project titled "Compound Semiconductor RF Power Device Packaging Materials," aiming to accelerate the development of compound semiconductor materials and the verification of packaging materials, shorten the timeline for product mass production introduction, enhance the Company's competitiveness, and thereby drive revenue growth.

Unictron focuses on the manufacturing and sales of electronic ceramic components, modules and systems, and other electronic components. Its products are widely applied in wireless communication components, piezoelectric components, ultrasonic sensors, and circuit protection components. Among these, revenue from wireless communication components mainly comes from miniature chip antennas, automotive navigation antennas, and high-precision positioning antennas. With its innovative technology and patent development capabilities, the Company holds a leading position in Taiwan in product design and process technology, particularly in the fields of miniature chip antennas for TWS Bluetooth earphones and automotive navigation antennas, where it maintains a significant market position. Piezoelectric ceramic products are primarily driven by customized demand, and the Company also holds a leading position in the domestic market, demonstrating strong performance in both revenue and production capacity.

Unictron's sales markets extend across Taiwan, China, the United States, and other regions, with Taiwan as the primary sales area. In 2024, consolidated revenue reached NT$1.23 billion, and benefiting from non-operating income, annual net income after tax amounted to NT$98.63 million, with earnings per share of NT$2.1. Details of historical revenue and profit and loss are as follows.

In terms of future outlook, the Company will continue to expand in the field of electronic ceramic components, actively promoting the development and deployment of new products and applications such as high-precision positioning antennas, antenna modules for low-orbit satellites and 5G millimeter-wave communications, smart water buoys, liquid level sensors, and flow meters, in order to capture emerging market demand. In terms of modules and system products, based on component manufacturing technology, the Company will integrate systematic design to provide products that are more convenient for customers to use and install, thereby continuously expanding market share and enhancing product added value. In addition, in the field of other electronic components, the Company, as a professional supplier of circuit protection component solutions, will continue to strengthen its design service capabilities to meet the growing demand for circuit protection devices in diverse electronic products, thereby laying a solid foundation for steady growth.

- **Unictron's Consolidated Financial Performance in the Past Three Years**　　Unit: NT$ Thousand

Category	Item	2022	2023	2024
Direct Economic Value Generated	Operating revenue	1,498,552	1,380,876	1,229,947
	Non-operating revenue	56,776	24,683	82,796
Economic Value Distributed	Operating Costs	(580,078)	(618,008)	(609,759)
	Employee Salaries and Benefits	(570,596)	(460,615)	(487,412)
	Payments to Capital Contributors	(234,738)	(170,725)	(99,044)
	Payments to the Government (including business tax, income tax, property tax, etc.)	(115,789)	(69,463)	(54,812)
	Amount Paid to the Government (fine)	(9,471)	(700)	(7,978)
	Community Investment	(733)	(306)	(431)
Economic Value Retained	Retain Economic Value	43,923	85,742	69,263

Sales Distribution by Region
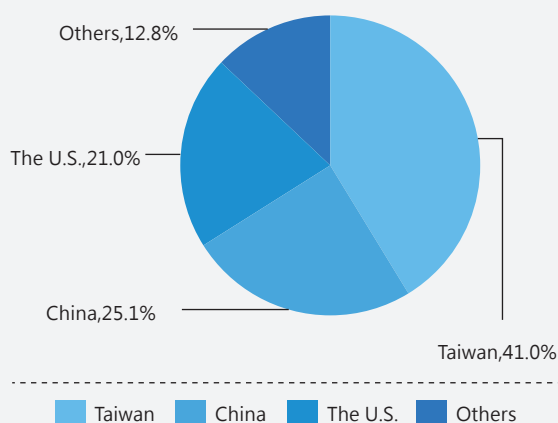
- **Sales Distribution by Region**

Major Regional Markets	2024 Operating Revenue	Percentage
Taiwan	504,834	41.0%
China	309,310	25.1%
The U.S.	258,014	21.0%
Others	157,789	12.8%
Total	1,229,947	100.0%

Product Sales Distribution

Product Sales Distribution
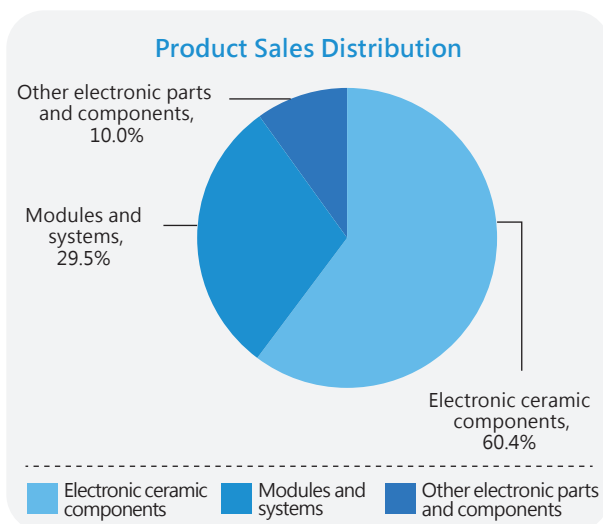
• **Product Sales Distribution**

Product Items	2024 Operating Revenue	Percentage
Electronic ceramic components	743,369	60.4%
Modules and systems	362,624	29.5%
Other electronic parts and components	123,954	10.0%
Total	1,229,947	100.0%

Government Financial Subsidies

The main financial assistance Unictron received from the government consists of financial subsidies and investment grants, R&D grants, and other related types of subsidies, totaling NT$19,434,953 in 2024.

• **Financial Assistance Received from the Government**

Subsidy Unit	Item	Amount of subsidy (NT$)
Ministry of Economic Affairs	Subsidy for the Compound Semiconductor RF Power Device Packaging Materials Project	7,076,122
National Taxation Bureau	Investment tax credits (amount approved in 2022)	12,358,831
Total		19,434,953

Industry Exchange

Unictron actively participates in relevant industry associations to gain insights into industry and technological developments, establish strong cooperative relationships with enterprises and institutions in related fields, and jointly promote sustainable industry development.

Name of Association/Union	Qualifications	Participation Representatives
Taiwan Association of Occupational Health Nurses	Member	Lin Li-Chin/Deputy Administrator
Taoyuan City Nurses Association	Member	Lin Li-Chin/Deputy Administrator
Taiwan Ceramic Society	Supervisor	Lee, Ran-Rong /Vice Chairman
Taiwan Passive Component Industry Association	Director	Lee, Ran-Rong /Vice Chairman
Institute of Internal Auditors - Chinese Taiwan	Member	Chu Hsiu-Yu/Manager
		Tsai Tsung-Hsien/Assistant Manager

▌2.2 Corporate Governance

Unictron's Board of Directors is the Company's highest governance body, responsible for guiding corporate strategy, overseeing management, and managing all governance-related operations and arrangements. It is accountable to the Company and the shareholders' meeting, exercising its authority in accordance with laws, the Articles of Incorporation, or resolutions of the shareholders'meeting. Under the Board of Directors, a Remuneration Committee and an Audit Committee have been established to assist the board in fulfilling its supervisory responsibilities. The operations of the Board of Directors, the Remuneration Committee, and the Audit Committee are conducted in accordance with the "Rules of Procedure for Board of Directors Meetings," the "Remuneration Committee Organizational Charter," the "Audit Committee Organizational Charter," and the "Corporate Governance Best Practice Principles." The management rules of each committee have been approved by the Board of Directors, and each committee regularly reports its implementation status and resolutions to the Board of Directors.

Organizational Structure of Unictron
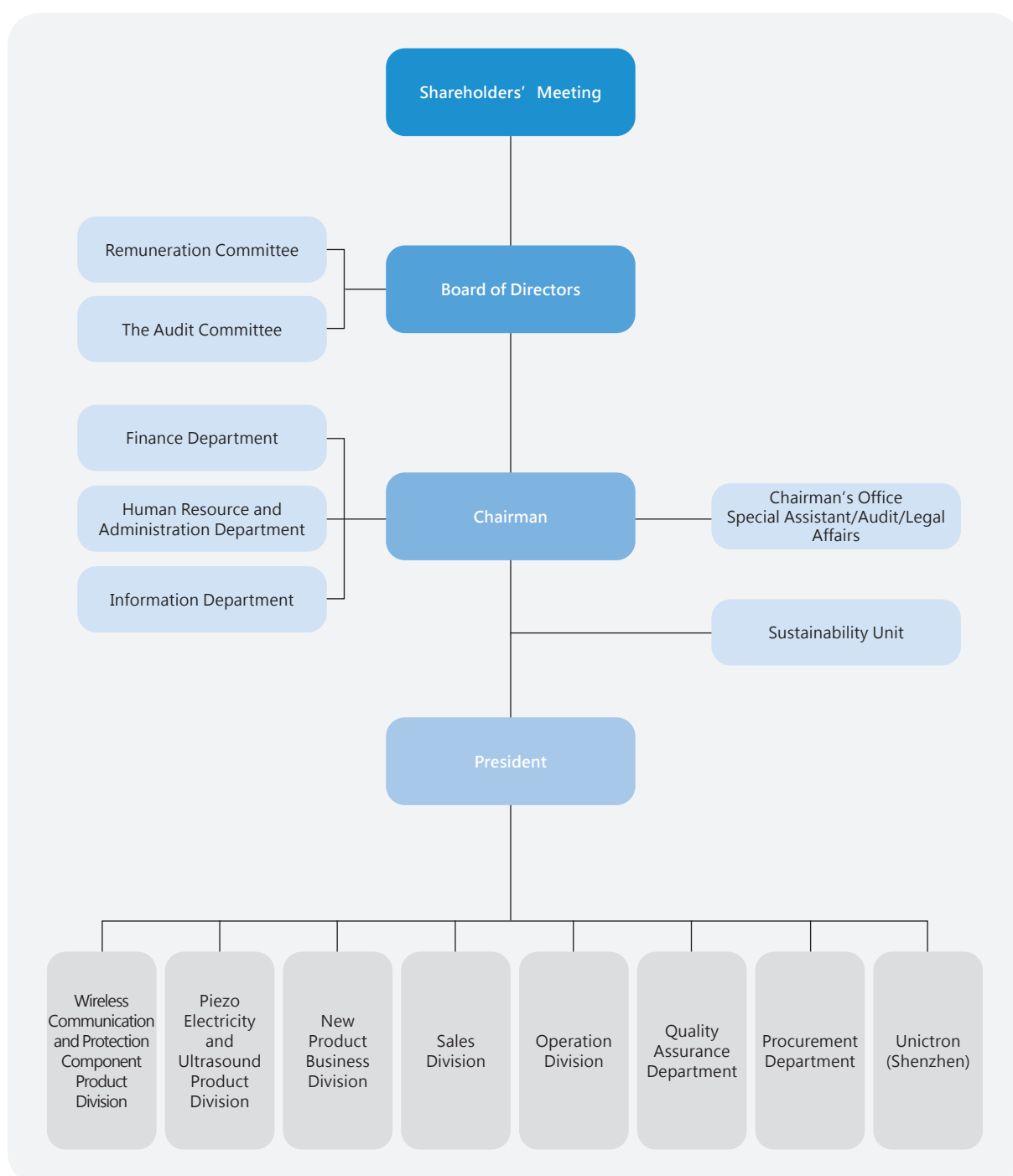
Composition of the Board of Directors

Unictron follows the "Procedures for Election of Directors" for the nomination and selection of board members, adopting a candidate nomination system. In accordance with the "Corporate Governance Best Practice Principles," the composition of the Board of Directors takes into consideration diversity (such as gender, age, nationality, and culture), professional background (such as law, accounting, industry, finance, marketing, or technology), professional expertise, and industry experience, all of which serve as key criteria for review. This approach ensures a sound Board structure, guarantees the suitability and professionalism of Board members, strengthens business oversight and management, enhances decision-making capabilities, and reinforces the Company's operating system.

At the 2023 annual general shareholders' meeting, a full re-election of directors was conducted, and eight directors were elected (including four independent directors). All directors are of Taiwanese nationality and male. To enhance female participation at the decision-making level and strengthen the diversity of the board structure, the Company plans to add at least one female director in the full re-election of the board in 2026. The current directors' term is three years, from June 15, 2023, to June 14, 2026, expiring upon the conclusion of that annual general shareholders' meeting. The Company places great importance on corporate governance, with an independent Board of Directors. There are no spousal or second-degree kinship relationships among directors, and independent directors account for half of the board members. To meet operational and management needs, the Company's Chairman, Mr. Andy Su, concurrently serves as CEO. This arrangement takes into account his work experience in areas such as industry knowledge, business judgment, and corporate management, as well as his expertise in corporate governance. His dual role enables effective business oversight and management, enhances decision-making capabilities, and strengthens Company operations, providing significant benefits to the Company. For the operations of the Board of Directors and the main experience and educational background of its members, please refer to the "2024 Annual Report, p.7; p.15–17."

- **Board Members**

Item	Personnel							
Job title	Chairman	Director			Independent director			
Name	Su, Kai-Chien	Lee, Ran-Rong	Wang, Wei Chi	Chang, Ming-Chu	Cheng, Wei-Shun	Wang, Yung-Ho	Wang, Chien-Min	Shen, Hsi-Wen
Gender	Male	Male	Male	Male	Male	Male	Male	Male
Age	66-70	66-70	56-60	61-65	61-65	66-70	76-80	61-65
Nationality	Republic of China							
Holding concurrent position as an employee of the Company	●	●		●				
The term of office of the independent directors exceeds three terms								
Professional background								
Industry	●	●	●	●	●	●	●	●
Technology	●	●	●	●	●	●	●	●
Accounting and finance					●			
Marketing	●	●	●	●			●	●
Professional knowledge and skills								
Business management and operational judgment	●	●	●	●	●	●	●	●
Accounting and financial analysis	●	●	●		●		●	●
Crisis management	●	●	●	●	●	●	●	●
Knowledge of the industry	●	●	●	●	●	●	●	●
International market perspective	●	●	●	●	●	●	●	●
Leadership decision-making	●	●	●	●	●	●	●	●

Note: The term of office for the current directors is three years. On January 3, 2024, corporate director Darfon Electronics Corp. reassigned its representative, replacing Mr. Lin Hsien-Chang with Mr. Wang Wei-Chih, with the term continuing until June 14, 2026.

Age Distribution of Board Members

6 People, 75.0%
1 People, 12.5%
1 People, 12.5%

■ 51~60 ■ 61~70 ■ 71~80
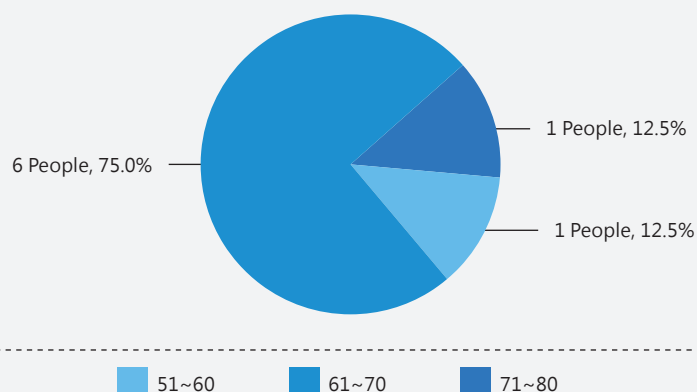
Board Member Diversity Management Goals	Achievement
Set more seats for independent directors than those required by laws and regulations	Achieved
At least one has financial accounting professional background	Achieved
At least one has industry-related academic background	Achieved
At least one has industry-related practice management background	Achieved
At least one female director	It is expected that at least one female director will be elected when the Board of Directors is fully re-elected in 2026.

Conflict of Interest Clause

Unictron has established the "Code of Ethical Conduct" and the "Ethical Corporate Management Best Practice Principles" to regulate personnel in avoiding conflicts of interest related to their duties. For matters on the board meeting agenda in which a director or the legal entity they represent has an interest, the director shall explain the material aspects of the interest at that meeting. If there is a likelihood of harm to the Company's interests, the director may present opinions and respond to inquiries but shall not participate in the discussion or voting, and shall recuse themselves during such discussion and voting. Furthermore, the director shall not act as a proxy for other directors in exercising voting rights. If a director's spouse, relative within the second degree of kinship, or a company having a controlling or subordinate relationship with the director has an interest in a matter on the meeting agenda, the director shall be deemed to have a personal interest in that matter.

Date of Board of Directors	Names of Directors	Content of the motion(s)	Reason of recusal	Voting participation
February 27, 2024	Su, Kai-Chien Chang, Ming-Chu Lee, Ran-Rong	Approved the proposal to distribute remunerations to employees and directors for 2023	Su, Kai-Chien; Chang, Ming-Chu and Lee, Ran-Rong are the managerial officers of the Company	For the proposal, other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee, Ran-Rong recused themselves from participation for the proposal, the acting chair, Cheng, Wei-Shun inquired all attended independent directors and directors, and approved as proposed without dissent.
		Approved the proposal to determine the principles of distributing remunerations to directors and employees' remunerations to managers for 2023		

Functional Committees

To strengthen the supervisory function and enhance the management capabilities of the Board of Directors, the Company has established a Remuneration Committee and an Audit Committee under the Board. The responsibilities and operations of each functional committee are detailed in the table below:

- Operations of the Functional Committees

Functional Committees	Responsibilities and Status of Operations
The Audit Committee	On October 8, 2020, the Audit Committee was established, consisting of 4 members, all of whom are independent directors. The committee is responsible for exercising the powers of supervisors, assisting the Board of Directors in overseeing the integrity of the Company's financial statements, the effectiveness of the internal control system, and the reasonableness of significant financial or business transactions. It also ensures the Company's compliance with relevant laws and regulations and provides appropriate oversight to the Board of Directors. In 2024, a total of 5 meetings were held, with an average attendance rate of 100% among the committee members.
Remuneration Committee	On October 8, 2020, the Remuneration Committee was established to regularly evaluate and set the remuneration of directors and managers, as well as to periodically review the policies, systems, standards, and structures for performance evaluation and remuneration of directors and managers. The committee consists of three members, all of whom are independent directors. In 2024, a total of 2 meetings were held, with an average attendance rate of 100% among the committee members.

Continuing Education of Directors

The Company values diversity among board members in terms of skills, knowledge, and practical experience, believing that the comprehensive abilities of individual directors are key to enhancing organizational competitiveness. In line with the "Corporate Governance 3.0 – Sustainable Development Roadmap," the Company arranges for directors to participate in external training courses from time to time to continuously advance their professional expertise. All newly appointed directors and managers are required to receive education and training on the prevention of insider trading, with a completion rate of 100%. In 2024, all directors completed at least 6 credits of continuing education or 12 credits of initial training courses, with a total of 93 hours. The training hours of all directors 100% complied with the requirements of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies." To strengthen the board's sustainability governance, directors were encouraged to participate in ESG-related topics, including net zero, carbon management, sustainable finance, green electricity trends, and sustainability information disclosure, with a total of 72 hours completed in 2024.

Board Performance Evaluation

To implement corporate governance and enhance the functions of the Board of Directors, Unictron approved the "Regulations Governing the Board Performance Evaluation" in 2021, establishing clear performance objectives to strengthen the effectiveness of Board operations. In accordance with these regulations, the Company conducts an internal performance evaluation once a year, covering the "overall Board of Directors," "individual Board members," and "functional committees." The evaluation period runs from January 1 to December 31 of each year. The internal evaluation shall be conducted after the end of the year and completed before the first Board of Directors meeting of the following year. In addition, it is stipulated that at least once every three years an external performance evaluation must be conducted by an independent professional institution or a team of experts and scholars to ensure the objectivity and professionalism of the evaluation.

The internal evaluation is carried out by the Finance Department using questionnaires, including directors' evaluations of the overall operation of the Board, directors' self-assessments of their individual participation, and evaluations by functional committee members of their respective committee operations. The evaluation results are submitted to the Board of Directors, with specific improvement recommendations provided for areas requiring enhancement. The results of the Board performance evaluation serve as an important reference for the future selection or nomination of director candidates. According to Article 21 of the Articles of Incorporation, directors' remuneration shall not exceed 3% of the annual profits. The amount is jointly determined by the Remuneration Committee and the Board of Directors based on the "Remuneration Procedures for Directors and Functional Committee Members," the Company's operating results, and the performance evaluation results of individual directors. The 2024 performance evaluation results of the Board of Directors and functional committees were presented at the 1st board meeting in 2025. For details, please refer to "Unictron Technologies Corporation 2024 Annual Report, p.16."

- **Board Performance Evaluation**

Scope of evaluation	Method of evaluation	Evaluation content	Assessment results
Board Performance Evaluation	Internal Self-evaluation of the Board	I. Level of participation in company operations II. Enhance the quality of Board of Directors' decision-making III. Composition and structure of the Board of Directors IV. Election and continuing education of directors V. Internal control	The average achievement rate of the internal self-assessment was 95%.
Individual Board Member Performance Evaluation	Self-evaluation of Board Members	I. Understanding of company goals and missions II. Understanding of directors' duties III. Level of participation in company operations IV. Internal relationship management and communication V. Expertise and continuing education of directors VI. Internal control	The average achievement rate of the internal self-assessment was 98%.
Functional Committee Performance Evaluation (Audit Committee, Remuneration Committee)	Functional Committees Internal Self-evaluation	I. Level of participation in company operations II. Understanding of functional committees' duties III. Enhance the quality of functional committees' decision-making IV. Composition and selection of functional committee members V. Internal control	The average achievement rate of the internal self-assessment was 97% (97% for Audit Committee members and 96% for Remuneration Committee members).

Remuneration of Directors and Managers

Unictron's Remuneration Committee is composed of three independent directors and operates under the "Remuneration Committee Organizational Charter." It is responsible for establishing policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers, as well as conducting regular reviews.

Remuneration Policy

● **Remuneration of Directors/Independent Directors:**
The remuneration of the Company's directors is handled by authorization of the Board of Directors in accordance with the Articles of Incorporation. It is determined based on the directors' level of participation and contribution to the Company's operations, with reference to domestic and international industry standards, the provisions of the "Regulations Governing Remuneration for Directors and Functional Committee Members," and the results of directors' performance evaluations. Where the Company makes a profit in a year, the Board of Directors shall, pursuant to Article 21 of the Company's Articles of Incorporation, determine on the amount of directors' remuneration within 3% of the profit for the year, and submit the report to the regular shareholders' meeting upon the resolution of the Board of Directors. If the Company has accumulated losses, the amount required for offsetting such losses shall be reserved in advance.

● **Remuneration to Managers:**
I. The salaries of the Company's President and Vice Presidents are determined based on their respective positions and responsibilities. The Remuneration Committee handles the process in accordance with the "Remuneration Committee Organizational Charter" and the "Principles of Managers' Remuneration Policy." Relevant performance evaluations and remuneration reasonableness are reviewed by both the Remuneration Committee and the Board of Directors.

II. The performance evaluation items for managers are divided into:
(1) Financial indicators: Based on the Company's management profit and loss statements, the contribution of each business group or department to Company profits, and with reference to managers' target achievement rates; (2) Non-financial indicators: Divided into two main parts, the practice of the Company's core values and operational management capabilities, as well as participation in sustainable operations. The remuneration system is reviewed as needed in accordance with actual business conditions and relevant regulations.

III. Managers' remuneration system is based on the core principle of linking responsibilities with performance outcomes, taking into account industry peer salary levels, the Company's revenue and profitability, and the individual performance of each manager. Annual remuneration includes fixed salary, performance bonuses, pension contributions, and year-end bonuses. However, the Company has not yet established a clawback mechanism.

Risk Management

To ensure the Company's sustainable operation, Unictron established the "Risk Management Policies and Procedures" and, on May 2, 2023, the Board of Directors approved the establishment of the Risk Management Committee. The President serves as the Chairperson, the Head of Corporate Governance serves as the Executive Secretary, and the first-level managers serve as members responsible for communication with the management. Each year, potential risks that may negatively impact the Company's operational objectives are identified, assessed, addressed, reported, and monitored on a regular basis. These risks are compiled according to categories such as operational, financial, and hazard risks to produce a risk control table. The Chairperson determines the Company's annual key risks, while each member conducts risk identification and develops countermeasures within their units. Meetings are held regularly to report, discuss, resolve, and track implementation effectiveness. In addition, the Risk Management Committee consolidates the implementation status of risks identified across various ESG aspects, submits the evaluation results to the Sustainable Development Committee, and, in accordance with the management procedures, reports the implementation status annually to the Audit Committee and the Board of Directors.

• **Risk Identification and Strategies/Actions**

Issues	Risk category	Risk Identification	Adopt strategy/action
Environmental protection	Climate change and environmental protection	Climate change impacts	1. Organize the greenhouse gas inventory and compile the energy consumption, water consumption, and total weight of energy waste. 2. In accordance with planning of "Sustainable Development Roadmap for TWSE/TPEx Listed Companies", carry out the inventory and verification schedule plans of greenhouse gases and track them quarterly. The 2024 ISO14064-1:2018 Greenhouse Gas Inventory is expected to be completed in April 2025, and the third-party verification is expected on May 27. In the future, the Company will plan short-, medium- and long-term goals to reduce the proportion of carbon emissions. 3. The Company has been preparing the sustainable report in 2024. In the future, the Company will plan to report to the Board of Directors on a regular basis on the formulation of response measures, implementation results and related plans for climate change, including the Company's carbon reduction planning, measures and results. 4. The Company will refer to the TCFD framework to discuss climate change issues, identify the Company's main risks and opportunities, and formulate response strategies and goals.
		Environmental regulations compliance day and pollution prevention and control work of the Company	1. The Company has obtained the water permit from the Hsinchu Environmental Protection Bureau on January 2, 2024, and the certificate expires on January 17, 2029. 2. The Company's waste is entrusted to qualified clearance contractors and reuse contractors to legally dispose of, and the Company is responsible for monitoring the contractors' handling of waste. The Company also irregularly audits the legality of waste disposal processes. 3. The Company's wastewater plant is currently operating steadily, and is able to effectively control and classify the source of wastewater. In the future, the feasibility and effectiveness of the recycling and reuse of effluents (zero discharge) will be further evaluated, in order to reduce the impact on the environmental water body to zero and reduce the frequency of external government agencies to conduct in-plant audits.
Hazard risk	Health and safety incidents / Social Care	Infectious Disease	The Company has implemented the epidemic prevention policy in accordance with the government regulations and the parent company's epidemic prevention policy for high-risk infectious diseases.
		Safe and healthy work environment for employees	The Company has already implemented the operation in accordance with the RBA regulations, and obtained the ISO45001:2018 Occupational Health and Safety Management System (OHSMS) certificate in November 2024. The implementation status in 2024 is as follows: 1. Convene the labor safety and health management committee meeting every quarter. 2. General occupational safety and health training: 40 sessions (75 participants). 3. Hazardous chemical labeling and control training: 15 sessions (648 participants). 4. Emergency response training: 2 sessions (212 participants). 5. Contractor safety management training: 4 sessions (26 participants). 6. New employee general education training: 4 sessions (65 participants).

Issues	Risk category	Risk Identification	Adopt strategy/action
Hazard risk	Health and safety incidents / Social Care	Social Care	1. In July 2024, in collaboration with the Hsinchu Blood Donation Center, a shuttle bus was arranged at the Longtan plant to encourage employees to participate in blood donation and help others with joy, with the hope of conveying love and care for society through concrete actions. 2. The Company donated NT$15,000 in September 2024 to help the office of Datong Village, Xizhi Township, Hsinchu County, promote the growth of the local community where the Company is located, and increase the care services for the village. 3. The Company donated NT$10,000 in December 2024 to help the office of Datong Village, Guanxi Township, Hsinchu County, to handle scholarships and encourage outstanding children with excellent academic performance, or special abilities to study, to pass the exams, and pass on the love and social concern.
Operation risk	Operation risk	Cybersecurity of Internet	The implementation status in 2024 is as follows: 1. 2024/2 Acquisition of ISO27001:2022 information security management system 2. 2024/8 Introduce the Neitnet Viewer flow management system to prevent hackers' abnormal access and vulnerable attacks on corporate resources, and provide the management with a dynamic adjustment of access control mechanism. 3. 2024/9 All employees completed the information security online training. 4. 2024/10 KPMG information security internal audit completed. 5. 2024/12 Completed information security attack and internal audit. The implementation status in 2025 is as follows: 1. 2025/02 The third-party organization, TAF, was audited and the ISO27001:2022 information security management system was certified. 2. The new MDR system (ITSec) and new business secret protection system (Trustview DMR) are expected to be certified and tested in 2025.
		ESG Report	1. The Company has established the "Sustainable Reporting and Assurance Procedures" in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"; also, the Company has established the "Sustainable Information Management Operating Procedure" in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" of the Financial Supervisory Commission. These procedures were approved by the Board of Directors in 2024. 2. The Company is required by regulations to issue a sustainable report for 2024 by August 31, 2025, in accordance with the GRI Standards.

2.3 Ethical Corporate Management

Declaration of Integrity

- We uphold the highest standards in observing all ethical norms
- We also respect official laws as well as the Company's regulations
- All our words and actions must be conducted with honesty
- We strictly prohibit the abuse of privileges to engage in illegal or disorderly conduct
- We make every effort to avoid any suspicion of benefit transfer
- We never engage in any conduct that violates ethical integrity

- When in doubt and unsure how to make a decision, we must seek assistance
- We must fully cooperate with investigations of illegal conduct
- When we discover an illegal incident, it must be reported immediately to higher authorities
- We extend the standards of the Code of Integrity to our business partners
- We are firmly committed to safeguarding the rights and interests of colleagues who uphold integrity

Unictron regards integrity as a core value and has established the "Corporate Governance Best Practice Principles," the "Ethical Corporate Management Best Practice Principles," the "Procedures for Handling Material Information and Preventing Insider Trading," the "Code of Ethical Conduct Policy," and the "Integrity Handbook." All these regulations are implemented upon approval by the President. The relevant regulations and procedures have been uploaded to the internal employee system for colleagues to access and refer to at any time, thereby embedding the culture of integrity into daily operations, establishing a sound internal supervision system, and actively preventing any dishonest conduct. Directors, managers, and all employees shall uphold integrity and ethical conduct, fulfill their responsibilities to shareholders, customers, suppliers, business partners, and colleagues, and proactively review and improve daily practices to comprehensively enhance the culture of corporate integrity. In addition, directors and managers are reminded by email on a monthly basis to report any changes in their shareholdings, and each quarter directors are reminded not to trade the Company's stock during the blackout period prior to the announcement of financial statements. In 2024, the Company did not engage in insider trading or profit from market information asymmetry.

To strengthen all employees' awareness of ethical corporate management, the Company occasionally promotes the provisions of the "Integrity Handbook," covering four core aspects: conflict of interest and avoidance, regulatory compliance, trade secrets and Company assets, and participation in political activities.

01 Conflicts of Interest and Avoidance

The Company's directors, managers, and all colleagues have an obligation to avoid potential conflicts of interest between themselves and the Company. They must also avoid situations in which, due to their positions in the Company, they or their spouses, parents, children, or relatives within the third degree of kinship obtain improper benefits.

02 Compliance with Laws and Regulations

Any illegal or improper conduct by employees shall be subject to appropriate disciplinary actions, including termination of employment, claims for damages, or reporting to government enforcement authorities for handling. The definition of illegal or improper conduct is any act that does not comply with or violates government laws and regulations, or causes harm to the rights and interests of the Company and colleagues, such as bribery, insider trading, and money laundering.

03 Trade Secrets and Company Assets

Unless authorized, no business or confidential information of the Company may be disclosed to others. Furthermore, we must not use business or confidential information to obtain improper benefits. Even after job transfers or resignation, colleagues remain obligated to protect business and confidential information from being disclosed.

04 Participation in Political Activities

Where permitted by local laws, colleagues may freely participate in political activities in their personal capacity. However, the Company strictly prohibits colleagues from wearing, carrying, or displaying any items bearing the Company's trademarks when engaging in political activities in their personal capacity. In other words, it is strictly forbidden for anyone to support specific political parties, candidates, or political positions, or to make political contributions in the name of the Company.

Unictron values business ethics and ethical corporate management. In 2024, the Company completed the promotion and commitment signing of the Code of Ethics for all employees, achieving a 100% signing rate. All cooperating suppliers are also required to sign the "Integrity Commitment," which explicitly prohibits any form of bribery, kickbacks, commissions, improper gifts, or other undue benefits. In 2024, a total of 588 suppliers completed the signing of the Integrity Commitment, with a signing rate of 99.16%. Through this, the Company builds a transparent and fair supply chain partnership and strengthens the foundation of corporate sustainable governance. In 2024, there were no corruption incidents, no political contributions, and no legal cases or litigation involving anti-competitive behavior, antitrust, or monopolistic practices.

• **Anti-corruption Communication/Training Results**

Communication / Training Method	Communicating / Training Targets	Number of Participants / Companies Communicated With	Total Number of Participants / Companies	Communication / Training Ratio
Code of Integrity announcement - Official website/Email bulletin	Board Members	8	8	100%
	Senior Manager	8	8	100%
	Management Position	60	60	100%
	Non-management Positions (including new employees)	431	431	100%
Education and training for new employees - RBA Code of Conduct Awareness	New Employees	70	75	93%
Signing the Integrity Commitment Letter	Suppliers	588	593	99.16%
Two-way Confidentiality Agreement	Customers	17	17	100%

Note: Senior managers refer to division director level and above, while management positions refer to section chief level and above.

Whistleblowing Mechanism

Unictron has established a whistleblowing mechanism, allowing whistleblowers to report various matters through a dedicated communication platform. The identity of the whistleblower and the content of the report are handled in accordance with the principle of confidentiality. Regulations have been established for the handling of reports, with a dedicated unit responsible for investigating and reviewing the reported matters. Disciplinary actions are imposed depending on the severity of the violations, and corrective measures are further proposed to prevent recurrence of similar incidents. Relevant investigation documents are retained by the responsible unit for ten years. For the whistleblowing channels and investigation procedures, please refer to Section 1.2 Stakeholder Communication of this report.

Legal Compliance

Legal compliance is the foundation of corporate sustainable operation. Unictron strictly adheres to government laws and regulations, international conventions, and other legal requirements. Through internal control processes and mechanisms, the Company ensures the legality of all business activities, continuously monitors regulatory amendments by competent authorities for timely adjustments, and pays attention to significant policy and legal changes domestically and abroad to meet the Company's operational needs. The relevant violations in 2024 and the preventive improvement measures are shown in the table below.

Disposition Date	Penalty Amount	Violated Laws and Regulations	Details of Violated Regulations	Summary of Preventive and Improvement Measures
September 4, 2024	7,950,000	I. Article 190-1 of the Criminal Code II. Article 36 of the Water Pollution Control Act III. Article 39 of the Water Pollution Control Act	On December 22, 2022, in coordination with the Third Brigade of the Seventh Security Police Corps of the National Police Agency, Ministry of the Interior, an investigation was conducted at the Company's Yongrong Plant regarding the Water Pollution Control Act. Upon the conclusion of the investigation by the Hsinchu District Prosecutors Office, the Company received a disposition letter on September 6, 2024. The Company and 5 former employees were given deferred prosecution for one year, with payments to the public treasury ranging from NT$100,000 to NT$500,000, and the Company was required to pay NT$7,000,000 to the public treasury.	Since the occurrence of this incident, the Company has implemented a series of improvement measures, including updating and maintaining parts and equipment, as well as establishing various preventive measures. The Company has also proactively applied to the Hsinchu County Department of Environmental Protection to complete the installation of an environmental safety equipment data monitoring and connection system, thereby ensuring operations in compliance with legal requirements and fulfilling the Company's responsibility for environmental protection.

Note:
1. The definition of a major violation is based on Article 4, Subparagraph 26 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities. A major violation refers to any of the following circumstances: (I) causing significant damage or impact to the Company; (II) being ordered by the relevant authorities to suspend operations, cease business, terminate business, revoke, or cancel pollution-related permits; (III) a single incident resulting in cumulative fines of NT$1 million or more.
2. The statistics of violations of regulations are based on the date of disposition and serve as the basis for annual statistics and disclosure in the sustainability report.

2.4 Information Security Management

- **Information Security Management Management Approach**

Information Security Management Management Approach	Material Issues: Information Security Management
Management Purposes	Unictron values customer privacy and the protection of internal data. By implementing information security risk management mechanisms, the Company prevents information leakage incidents, mitigates potential impacts on operations, and comprehensively enhances information security protection and corporate resilience.
Management Review	• The Information Security Committee convenes two management review meetings each year to oversee the implementation of information security initiatives and drive continuous improvement. • Annually formulate the information security policy and conduct evaluation and review. • Information security audit personnel, together with relevant units, are responsible for handling the maintenance of information confidentiality and conducting information security audits to ensure that all operations comply with the information security policy, effectively reduce potential risks, and enhance overall information security management performance.

2024 Targets	Short-, Mid-, and Long-term Targets

• Obtained ISO 27001: 2022 Information Security Management System international certification
• Number of major information security incidents: 0
• Social engineering drill pass rate: 100%
• Backup coverage of critical system data: 100%
• Suppliers signing information security confidentiality agreements: 100%
	• **Short-term goal (implementation of systems):**
	  Implement ISO policies and procedures, strengthen information security awareness, and reinforce daily compliance practices.
	
	• **Mid-term goal (continuous improvement):**
	  Conduct ongoing risk assessments and audits, optimize control measures, and enhance the ability to respond to information security incidents.
	
	• **Long-term goal (culture and resilience):**
	  Establish an information security culture, introduce resilience frameworks, and implement proactive defense systems.

| **2024 Actions and Results** | • Obtained ISO 27001: 2022 Information Security Management System international certification
• Number of major information security incidents: 0.
• Backup coverage of critical system data: 100%.
• Suppliers signing information security confidentiality agreements: 100%.
• Total information security training hours: 723 hours.
• A total of 1 social engineering drill was conducted, with a pass rate of 98%.
• No complaints were received regarding infringement of customer privacy or loss of customer data.
• Continue to conduct risk assessments and adopt appropriate protective measures, formulate risk control plans for supervision, and commit to carrying out comprehensive due diligence. |

Information Security Policy

- Implement the information and communication security management system and obtain impartial third-party certification.
- Effective management of information assets, continuous execution of risk assessments, and adoption of appropriate protection measures.
- Protect information and information and communication systems from unauthorized access to maintain the confidentiality of information and information and communication systems.
- Prevent unauthorized modification to protect the integrity of information and communication systems.
- Ensure that authorized users could access information and information and communication system when necessary.
- Compliance with laws and regulations.
- Assess the impact of various man-made or natural disasters, and formulate a recovery plan for the core information and communication system to ensure the continuation of core operations.
- Implement information security education and training and information security promotion for new employees to enhance the information security awareness of employees.
- Implement a reward and discipline mechanism for employees involved in information security business.
- Implement outsourced vendor management to ensure the security of information and communication services.
- Implement audit execution and management review procedures to achieve continuous improvement of the information security management system.
- Promote the integration of information security protection, strengthen the integration of information security defense and information sharing.

With the rapid growth of global digital transformation and the widespread adoption of AI, information security threats have become increasingly severe. To effectively manage various potential information security risks, Unictron has actively strengthened its information security protection capabilities and clearly established relevant regulations. All information operations, backbone networks, information environment security, as well as the TIPTOP ERP and email information systems, are managed in accordance with the ISO/CNS 27001 Information Security Management System standard. The core objectives of information security (confidentiality, integrity, and availability) are integrated into the Company's business strategies to ensure that all strategies are implemented based on international standards. The Company has established an information security policy, which is reviewed by the Information Security Task Force and implemented upon approval by the Head of Information Security. This policy is integrated into daily operations, including risk assessments, data protection, and system audits. Furthermore, the management of information security incident reporting and threat intelligence is incorporated into operational management processes to ensure compliance with relevant regulatory requirements, enhance stakeholder trust, and safeguard the Company's stable and continuous business operations.

▲ ISO 27001:2022

ISO 27001 Certification Ceremony

ISO 27001 Certification Ceremony

ISO 27001 Certification Ceremony

Unictron continues to devote resources to information security and actively promotes information security management by establishing a comprehensive information security management mechanism, including information security policies, risk management, information security controls, and security incident management. On March 12, 2024, the Company officially obtained ISO 27001: 2022 Information Security Management System international certification, verified by a certification body of the Taiwan Accreditation Foundation (TAF). A certification ceremony was held at Unictron headquarters, where Vice Chairman Li Jui-Jung represented the Company in receiving the certificate personally presented by the CEO of ARES International Certification Co., Ltd. After obtaining ISO 27001: 2022 certification, the Company will continue to strengthen its information security capabilities, effectively reduce the risks of cyberattacks and data breaches, enhance information security resilience, and further consolidate its reputation in the field of information security. In addition, as more enterprises and institutions require their suppliers to comply with the ISO 27001: 2022 standard, the implementation of this management system also helps Unictron meet customer requirements, strengthen corporate credibility, and enhance market competitiveness.

Information security organization

In Q3 of 2022, Unictron established the "Information Security Committee," which was officially launched upon approval by the President. The President serves as the Chairperson, and the Head of Information Security serves as the Convener. Under the Committee, there are five groups: the Information Technology Team, the Education and Training Team, the Audit and Investigation Team, the Document Control Team, and the Legal Support Team. The Information Security Committee is responsible for reviewing and making decisions on information security management matters, including the information and communication security risk management framework, information and communication security policies, specific management programs, and the allocation of resources for information and communication security management. It also promotes the implementation of information security operations and policies, strengthens internal information security awareness, and reduces information security risks. In 2024, the Information Security Committee convened two meetings and regularly reported on the implementation of information security to the Board of Directors. The most recent report was presented at the 1st Board of Directors meeting in 2025.

Information Security Organizational Structure of Unictron

Information Security Organizational Management Team

Chairperson of the Information Security Committee

General Team of the Information Security Task Force
- Information security policy planning
- Information security decision execution

Convener/Head of Information Security

BU/Factory
- Unit operation planning includes regular self-inspections to ensure effective implementation

Executive Secretary

IT Information Technology Team
- External technical processing
- IT interface integration
- Information security tool configuration

HR Education and Training Team
- Information security awareness and culture norms
- New employee information security training
- Information security internal and external communication planning
- Information security seminar
- Information security month activities

IT Audit and Investigation Team
- Incident collection and investigation
- Disciplinary incident handling

QS Document Control Team
- Document classification planning
- Document classification levels
- Document control
- Regular document auditing
- ISO document establishment

Legal Legal Support Team
- Interpretation of legal provisions
- Legal risk reminders

Information Security Management

Unictron continues to strengthen its overall information security protection capabilities from the aspects of management, technology, and awareness and training. Through institutionalized audit and management mechanisms, the Company implements information security policies and risk control, introduces advanced information security technologies to improve threat detection and defense efficiency, and promotes company-wide information security education, training, and awareness campaigns. This fosters a culture of collective responsibility for information security within the organization, comprehensively enhancing the Company's resilience and response capabilities in information security.

In 2023, Unictron successfully implemented multiple key information security systems, including the SESC Next-Gen Email Security Cloud, Cisco Secure X system (USA), Cisco MFA system (USA), Trend Micro ZTSA Zero Trust System, Jamf Protect Mobile S.O.C system (USA), and Splashtop secure access connection and software asset inventory system (USA). In addition, the Company officially joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) to gain real-time access to the latest global information security threat intelligence and solutions, actively participate in international information security knowledge sharing and cooperation, and comprehensively enhance the Company's cybersecurity protection. In 2024, no major cybersecurity incidents occurred.

- **Overview of Specific Management Programs of Information Security**

Dimension	Item	Implementation Measures
Management Aspect	Classification of information and communication systems and protection standards	For information and communication systems developed in-house or outsourced, system classification and control measures are completed, and the appropriateness of system classification is reviewed at least once a year.
	The introduction of information security management system and the certification of the system by a third party	All core information and communication systems have adopted the ISO 27001 Information Security Management System standard, and in March 2024, the Company obtained ISO 27001: 2022 international certification for its Information Security Management System.
	Designated personnel for Cyber Security	Staffed by full-time personnel.
	Internal information security audit	Twice a year
	Business Continuity Drills	The entire core information and communication system is conducted once a year.
	Assessment of the maturity of information security governance	Once a year
	Restricting the use of hazardous information security products	Except for business needs and without other alternatives, it is prohibited to purchase and use the products produced, researched and developed, manufactured or provided by the manufacturers approved by the competent authorities, which are hazardous to the information security products of the Company.
Technology aspect	Safety inspection	The entire core cybersecurity system is conducted annually.
	Cyber Security Health Consulting	Once a year
	Cybersecurity threat detection and management mechanism	The threat detection mechanism has been established, and the Company continues to maintain and operate the system, and submits monitoring management data in the manner designated by the competent authority.
	Cybersecurity protection	The Company has completed the implementation of information security protection measures and continues to use and update or upgrade hardware and software when necessary.
Awareness and training	Cybersecurity Education and Training	Provide annual general education and training on cybersecurity.
	Professional information security certification and competency training certificate	The total number of full-time personnel in information security should be more than one, and the validity of the certificate should be maintained continuously.

Information Security System Model
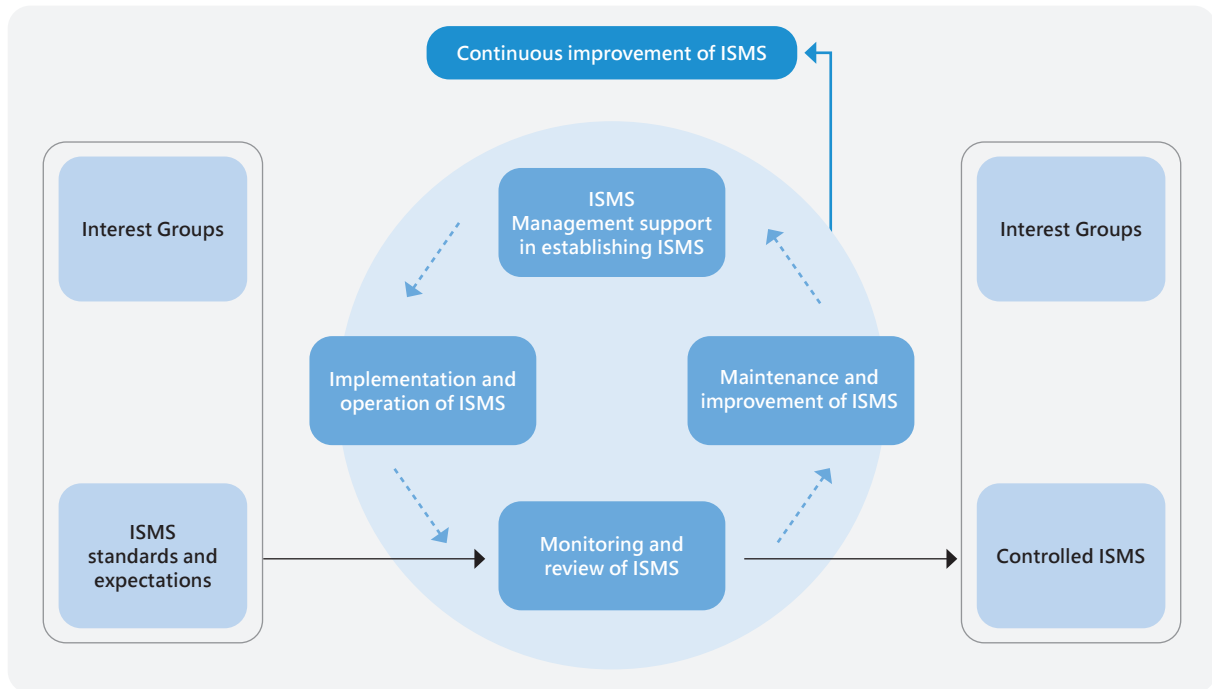
Data Security and Customer Privacy Protection

Unictron places great importance on data security and customer privacy protection. The Company has established the "Access Control Management Procedures," which clearly define permission levels and controls, combined with data backup and recovery mechanisms to ensure data integrity and availability even in the event of disasters or attacks. At the same time, regular reviews of access records and strengthened account and password management are carried out to prevent unauthorized access and misuse of data. In accordance with the Information Security Risk Assessment Management Procedures, the Company continuously identifies potential threats and implements protective measures.

Information Security Risk Assessment Management Procedures Risk Assessment Process

01 Initiate risk assessment

- The Information Department initiates the assessment according to internal plans or change events, which may be carried out due to new projects, equipment changes, personnel changes, or annual reviews.

02 Asset inventory and classification

- Inventory information assets (e.g., equipment, databases, personnel, networks, etc.).
- Assets are classified and rated based on confidentiality, integrity, and availability.

03 Identify potential threats and vulnerabilities

- Analyze the potential threats faced by each asset (such as hackers, natural disasters, and human error).
- Assess internal vulnerabilities (such as password strength, operating procedures, and technical loopholes).

04 Risk analysis and assessment

- Use a risk matrix (risk = threat × vulnerability × impact) to conduct quantitative and qualitative assessments.
- Classify according to the risk index as low risk, medium risk, or high risk.

05 Risk level determination

- Compare the analysis results with the risk acceptance criteria table.
- If the risk exceeds the acceptable range, corresponding control measures must be implemented.

06 Formulate risk countermeasures

- Plan how to handle the risk: avoid, mitigate, transfer, or accept.
- For example: adding a firewall, conducting training, or signing confidentiality agreements.

07 Formulate a risk control plan

- Prepare a risk control plan, specifying the responsible person, schedule, and information requirements.
- The documents must be incorporated into the internal ISMS

08 Implement controls and continuously monitor

- Implement the measures listed in the control plan.
- Continuously monitor the effectiveness and ensure operations through audits and routine inspections.

The Company regards customer data as confidential information. To protect customer privacy, the Company conducts regular information security audits and vulnerability remediation, assessing and controlling the vulnerabilities of information assets. Access to all customer data requires authorization and must be fully recorded. Communication data is encrypted and safeguarded during transmission to prevent interception or theft. In the event of an information security incident, the Company has established an Incident Reporting and Management Procedure to ensure timely response and minimize damage. In 2024, no complaints were received regarding infringement of customer privacy or loss of customer data.

Information Security Incident Reporting and Management Procedures Risk Assessment Process

01 Detection of information security incident
- Any employee, department, or automated monitoring system detects suspicious behavior or abnormal events (such as unauthorized access, malware, or data leakage).
- Immediately notify the Information Department or information security personnel.

02 Preliminary verification and classification
- The Head of Information Security or designated personnel conduct a preliminary verification to assess the nature and severity of the incident.
- Classify the incident by type, such as a cyberattack, internal misuse, virus infection, or service disruption.

03 Initiation of incident response process
- If the incident reaches a specific risk level (such as impacting confidential data or disrupting operations), immediately notify the Information Security Management Task Force. Initiate incident response, including incident logging, impact assessment, and priority classification.

04 Report to the responsible units and management
- Notify the relevant department heads and the Head of Information Security.
- Notify senior management and the compliance and legal departments when necessary.
- If personal data leakage is involved, external notification to regulatory authorities or customers must be made as appropriate.

05 On-site control and evidence preservation
- Isolate the affected systems to prevent the incident from spreading.
- Preserve relevant logs, records, and on-site evidence to facilitate subsequent investigation and audit.

06 Problem resolution and system recovery
- Technical personnel carry out patching, updates, malware removal, or configuration restoration based on the nature of the incident.
- Perform security verification before restoring system operations.

07 Prepare an incident report
- Compile the incident handling process and root cause analysis to produce a complete incident report. Include: incident timeline, scope of impact, remedial measures, and recovery status.

08 Incident review and improvement
- The Information Security Task Force convenes a review meeting.
- Propose corrective and preventive measures based on the investigation results (such as revising policies or strengthening training).
- Update the contents of the "Information Security Incident Reporting and Management Procedures" when necessary.

09 Document archiving and follow-up tracking
- File the incident report and handling records, incorporating them into ISMS audit documentation.
- If classified as a "major incident," regular follow-up is required to verify the effectiveness of the corrective measures.

In addition, in accordance with the "Information Supplier Relationship Management Procedures," the Company has strengthened the supervision mechanism for outsourced vendors, requiring business partners to comply with information security standards and sign confidentiality agreements. As of 2024, a total of 6 confidentiality agreements have been signed, achieving a signing rate of 100%. In Q3 of 2025, audits and reviews will be conducted on information-related business partners to ensure that external partners continue to comply with information security regulations.

Information Security Education and Training

To strengthen employees' information security awareness, Unictron enhances their understanding of information security risks and prevention capabilities through education and training. The Company stipulates that all new employees must undergo orientation and training on information security policies. Furthermore, all employees whose work requires the use of computers (including new employees) are required to receive at least three hours of information security training per year. The training courses cover information security policies and risk prevention measures and are regularly updated in line with the latest information security threat trends. In addition, dedicated information and communication security personnel must complete at least twelve hours of professional information security courses or competency training each year to continuously enhance their expertise, ensuring that the Company's overall information security protection mechanisms remain up-to-date and operate effectively. In 2024, the entire company completed the required information security training courses.

In 2024, social engineering drills were conducted once in each half of the year in accordance with the Company's "Information Security Audit Management Procedures" and "Threat Intelligence Procedures." Through simulated attacks and exercises, the drills enhanced the response capabilities of employees and business partners. A total of 482 participants took part, with a pass rate of 98%. For colleagues who did not pass the social engineering drill, their immediate supervisors were notified, and their use of electronic devices was designated as a key monitoring focus, with the goal of achieving full participation and passing in the future.

- **Information Security Education and Training**

Course Name in 2024	Training Hours	Number of Trainees
2024 Information Security Education (First Half) - Security of Licensed Software and Portable Software	357	238
2024 Information Security Education (Second Half) – General Education and Training on Information Security and Personal Data Protection	366	244
Total	723	482

3 Responsible Supply Chain

3.1 Innovative R&D and Patents

• **Innovative R&D and Patents Management Approach**

Innovative R&D and Patents Management Approach	Material Issue: Innovative R&D and Patents
Management Purposes	To strengthen the Company's technological competitiveness, ensure the effective protection and utilization of R&D achievements' intellectual property rights, and reduce the risk of infringement, Unictron has established an Intellectual Property Management System. Through innovative R&D, technical reviews, and patent portfolio management, the Company not only encourages innovation but also ensures the legality, integrity, and market applicability of its technological assets, thereby enhancing overall corporate value and sustainable operation capabilities.
Management Review	• Conduct regular prior art searches for patent proposals as an important basis for feasibility review of patent applications. • During the review stage of new product development, evaluation meetings are conducted to assess product development feasibility, identify patented technologies, and avoid infringing on others' intellectual property rights.

2024 Targets	Short-, Mid-, and Long-term Targets
• Number of new patents developed: 6 • Number of new product developments introduced: 5 • Mass production achievement rate of new product introductions: 80% • Number of internal R&D training courses: 15	• Number of new patents developed: More than 7 • Number of new product developments introduced: More than 6 • Mass production achievement rate of new product introductions: More than 80% • Number of internal R&D training: More than 15

2024 Actions and Results	• Number of new patents developed: 6. • Number of new product developments introduced: 5. • Mass production achievement rate of new product introductions: 94%. • Number of internal R&D training courses: 15. • The number of valid patents worldwide has reached 85, including 36 in Taiwan, 27 in China, 12 in the United States, 4 in Europe, and 6 in Japan, among others. • R&D expenditure: NT$145,600 thousand. • Participate occasionally in group technology presentations and technical seminars, actively engage in external exchanges, and keep abreast of market trends.

Innovation and R&D design are the Company's core competitiveness and consistent business philosophy. The R&D team continues to devote efforts, steadily launching multiple new products each year and applying for and obtaining patents in various countries. In the future, in addition to continuously strengthening R&D capabilities and new product development, the Company will also enhance product competitiveness and, through multinational patent application mechanisms, effectively protect R&D achievements and intellectual property rights.

In 2024, R&D expenditure amounted to NT$145,600 thousand, accounting for approximately 11.84% of total annual operating expenses. In view of material formulation, process technology, and RF circuit design technology being the Company's core technologies, Unictron will continue to follow market trends and customer needs to actively develop and manufacture high value-added key electronic components, while promoting the development of new products with niche market potential to consolidate its leading technological position.

Ratio of R&D expenses to operating expenses

Year	Ratio
2022	9.80%
2023	9.38%
2024	11.84%
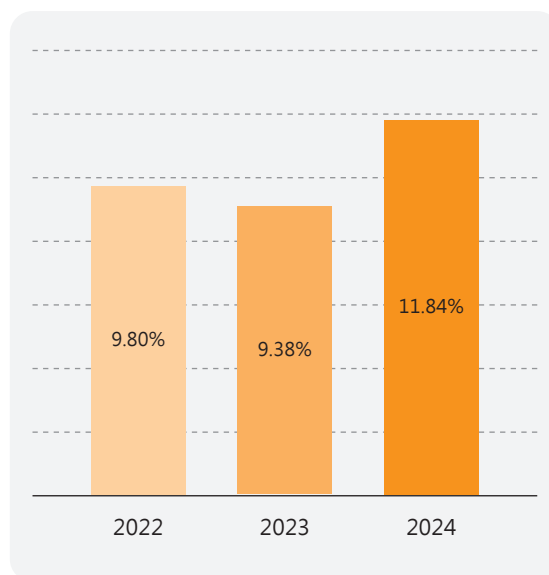
Innovation Achievements

Innovative Design of High-precision Positioning Antenna - Castle Patch Antenna
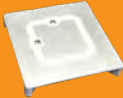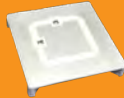
Unictron has developed a high-precision positioning antenna - the Castle Patch Antenna. By utilizing hollowed-out areas within the ceramic, the design enables a multi-frequency supported single-layer antenna. Combining ceramic substrates with a cavity structure, the antenna is not only cost-competitive but also capable of supporting dual-frequency, triple-frequency, and even full-frequency (L1, L2, L5, E6) reception, making it suitable for RTK high-precision positioning. Its greatest advantage lies in the flat structure, which, compared with the stacking processes currently mainstream in the market, offers better performance, more stable quality, and cost competitiveness. Standard sizes such as 18x18mm or 25x25mm can support L1+L2 and L1+L5 reception, while the 40x40mm and 50x50mm models can support triple-frequency and even full-frequency reception. Larger sizes, such as 66x66mm, are also under development to enhance full-frequency reception capability.

To support the application of the Castle Patch Antenna, the Company has also launched high anti-interference modules equipped with low-noise amplifier circuits and casing-type antennas, effectively reducing environmental interference and ensuring signal quality. This series of antennas supports multi-frequency and multi-mode (GPS, GLONASS, Galileo, BeiDou), meets the requirements for stable high-precision positioning in complex urban environments, and possesses excellent anti-interference capability to effectively cope with multi-signal environments such as 5G, WiFi, and Bluetooth.

- 25、18mm series

Castle type	PB254D8X		PB254D8		PB187D		PB187D	
Dimension(mm)	25*25*4.5		25*25*4.5		18*18*7		18*18*7	
Center Frequency(MHz)	L1	L2	L1	L5	L1	L2	L1	L5
	1575	1227	1575	1176	1575	1227	1575	1176
Gain at Zenith(dBic)	5	3.3	5	2.5	4.1	1.2	4.3	1.3
Efficiency(%)	60	50	60	48	52	32	55	33
Test condition	100mm*100mm GND							

- 50、40mm series

Castle type	508 (dual pins)			508 (dual pins)		508 (dual pins)		PB40D9NX		PB40D9NS	
Dimension (mm)	50*50*8			50*50*8		50*50*8		40.2*40.2*6		40.2*40.2*6	
Center Frequency (MHz)	L1	L2	L5	L1	L2	L1	L5	L1	L2	L1	L5
	1575	1227	1176	1575	1227	1575	1176	1575	1227	1575	1176
Gain at Zenith (dBic)	4.3	2.2	2.3	4.5	6.2	4.5	6.1	5.8	5.1	6.5	4.8
Efficiency (%)	53	33	34	53	78	58	77	84.5	69.5	80	65
Test condition	100mm*100mm GND										

Types and Features of Miniaturized Chip Antennas

With strong technological R&D capabilities, Unictron offers a comprehensive and diversified range of chip antennas, including the patented TELA chip antenna, the patented Pillar chip antenna, and a series of high-performance monopole chip antennas.

In today's era of near-universal wireless connectivity, wireless communication has become a core technological element in various applications and technology products. Stable and efficient signal transmission between devices is central to the user experience. In the highly competitive market environment, antenna design is the key driver of success for wireless devices. As portable devices increasingly pursue miniaturization, lightweight, and thin designs, compared with traditional rod dipole antennas or PCB antennas, miniaturized chip antennas occupy no extra space, are suitable for lightweight and compact products, are cost-effective, and reduce labor assembly costs. Miniaturized chip antennas have further become a key component in achieving product innovation.

Monopole Antenna

- The antenna element consists of a metal conductor with a quarter-wavelength.
- It is an electric field antenna.
- It has horizontal polarization.
- The radiation current is distributed on the antenna and the grounding metal.
- No metal shielding is allowed around the antenna.
- The antenna is placed at the corner of the mainboard.

TELA Antenna (Unictron patented product)

- The loop antenna design is a magnetic field antenna.
- The antenna and the surrounding metal serve as a common radiator (approximately a quarter wavelength on each of the left and right sides of the antenna).
- It has horizontal polarization.
- No metal shielding is allowed around the antenna.
- The antenna is placed near the center along the edge of the mainboard.
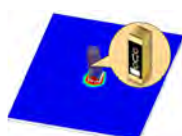
Pillar Antenna (Unictron patented product)

- The design directs the radiation current to be perpendicular to the ground plane.
- It is an electric field antenna.
- The height of the antenna is greater than that of other types of chip antennas.
- It has both vertical polarization and horizontal polarization.
- The bottom of the antenna clearance area may be enclosed with grounding metal.
- The antenna can be placed anywhere on the mainboard.

Item \ Antenna type	Monopole Chip Antenna	TELA Chip Antenna (Unictron patented)	Pillar Chip Antenna (Unictron patented)
Antenna placement flexibility	Corner	Board edge near the center	Anywhere
Antenna Height	Flat	Flat	Pillar-shaped
Clearance area requirements	Slightly larger	Small	Not required ✔
Noise resistance capability	Weak	Good	Excellent ✔
Radiation pattern control	Not easy	Easy	Easy
Human body interference resistance capability	Poor	Good	Excellent ✔

Introduction to lead-free piezoelectric material systems and their market applications

With the rise of environmental awareness and the implementation of regulations such as RoHS, traditional lead-containing piezoelectric ceramics (such as PZT) are facing the challenge of being gradually phased out. Therefore, the development of lead-free piezoelectric materials has become an important issue in the fields of materials science and electronic ceramics. Among them, potassium sodium niobate $((K_{0.5}Na_{0.5})NbO_3$, abbreviated as KNN)and bismuth sodium titanate $((Bi_{0.5}Na_{0.5})TiO_3$, abbreviated as BNT)are currently the most promising new alternatives for electronic ceramic materials.

- **KNN System**

  KNN belongs to the niobate (perovskite structure) piezoelectric material system and has been widely studied due to its piezoelectric properties similar to PZT. KNN possesses good piezoelectric constants, a higher Curie temperature, and lower environmental toxicity.
  Market applications: nebulizers (including medical), ultrasonic surgical knives, ultrasonic motors, hydrophones/sonar, and air transducers.

- **BNT System**

  BNT is a lead-free ceramic material with strong ferroelectricity and piezoelectricity, and its crystal structure is also perovskite. Although the piezoelectric performance of BNT is slightly inferior to that of KNN, its good electrical stability, process stability, and high anisotropy make it a fundamental material for many lead-free material system applications.
  Market applications: bubble detection, flow meters, non-destructive testing, ultrasonic cleaners, and wire bonding.

Unictron's R&D team has successfully developed the first domestically created environmentally friendly lead-free piezoelectric material system (material characteristics shown in the figure below). With its proprietary powder manufacturing and sintering technologies, the Company has successfully suppressed the volatilization of low-melting-point elements such as Na, K, and Bi, producing high-quality and stable lead-free piezoelectric ceramic components, while continuing optimization and mass production research. At present, lead-free piezoelectric ceramic components manufactured using the KNN system have received strong recognition and orders from a major European medical equipment manufacturer, creating an annual revenue opportunity and potential of more than NT$100 million. In the future, the Company will continue to invest in related equipment and personnel to expand the production capacity of lead-free products and become the first domestic commercial manufacturer of lead-free piezoelectric ceramics.

- **Piezoelectric Ceramic Material Properities**

Characteristics	Symbol(unit)	HBNT-A	SKNN-A	SBNT-A
Relative Dielectric Constant	$\varepsilon_{33}/\varepsilon_o$	500	1600	815
Dissipation Factor	$\tan\delta(\%)$	0.6	2.3	2.5
Electro-mechanical Coupling Factor	$k_p(\%)$	14	45	18
	$k_t(\%)$	47	44	40
Machanical Q	Qm	300	40	85
Piezoelectric Cinstant	$d_{33}(10^{-12}m/V)$	120	300	160
Curie Temperature	$T_c(°C)$	220	300	218
Density	$\rho(g/cm^3)$	5.70	4.50	5.83

Development and Optimization of Low-temperature Sintering Technology

With continuous advancements in the field of multilayer piezoelectric components, Unictron has successfully developed low-temperature sintering piezoelectric ceramics and multilayer stacking sintering technology. At temperatures below 900℃ , the Company has developed materials that use silver and other related metals as internal electrodes. These materials are widely applied in transducers, positioning, optical system precision focusing, health monitoring, high-precision displacement, micro pumps, medical applications, and flow control.

For multilayer stacking, the internal electrodes must be co-fired with the ceramics. In multilayer components, the electrode connections of PZT are mainly achieved through expensive high-temperature-resistant metals, such as Pt or Ag/Pd. Since the sintering temperature of PZT reaches approximately 1200° C, it prevents the use of cost-effective silver electrodes and results in relatively high energy consumption. When the sintering temperature is ≤900° C, relatively low-cost electrodes such as pure Ag or Cu can be used. With its proprietary R&D technology, Unictron has not only reduced the cost of electrode materials and the energy consumption of the sintering process but also significantly reduced the volatility of PbO.

Piezoelectric plates for tuning fork sensors

Applications: liquid level switches/liquid level measurement

Bimorph applications in fields such as displacement precision control:

Applications: position control, speakers, vibration damping, noise control, acoustic and pressure sensing, switches, and other fields.
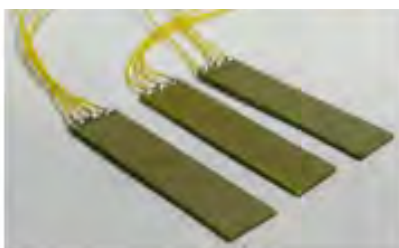
Piezoelectric ceramic plates for vibration feedback

Applications: Haptic

Chip actuator/ Stack actuator

Applications: optical fiber stretching, active vibration control, dispensing valves, precision positioning, zoom lenses, and piezoelectric tweezers.

Piezoelectric ceramic plates for piezoelectric pumps

Applications: flow control

Industry-Government-Academia Collaboration

Industrial-Government Collaboration:Key Material Promotion Program for Compound Semiconductors

Through participation in the Ministry of Economic Affairs' "Industrial Upgrading and Innovation Platform Counseling Program" thematic R&D project – the Key Material Promotion Program for Compound Semiconductors, the Company enhances its R&D capabilities in the field of ceramic applications. Based on low-loss ceramic co-firing materials, the Company comprehensively demonstrates application cases in ceramic materials and process science. Low-loss ceramic packaging structures belong to a high-margin sector in the market, which will help enhance industry standards, narrow the R&D capability gap with major international companies, and promote industrial upgrading and corporate transformation.

At present, compound semiconductors exhibit superior characteristics in high-frequency applications. The technology of this program focuses on overcoming material technology bottlenecks. By improving the characteristics of packaging materials and linking them to system application requirements, the program enhances system application conversion efficiency and reduces system power consumption, thereby achieving significant energy-saving effects.

Industrial-Academic Collaboration:Development of A New Immunoassay Method Using Vibration-applied Thin-film Direct Coating

In collaboration with the Institute of Applied Mechanics, National Taiwan University, the Company leverages the laboratory's extensive R&D experience in direct thin-film coating technology applied to biological sample processing, such as western blotting, as well as the development of rapid antigen-antibody test strips and immunohistochemistry (IHC). In the cleaning steps, commercially available vibrating plates were also partially used to activate the reaction test strips, and the results showed that this additional physical force effectively improved the cleaning efficiency. However, upon review, it was found that the mechanical mechanisms involved in ultrasonic cleaning have not been thoroughly discussed. Moreover, the effects of various ultrasonic vibration parameters (such as vibration frequency, amplitude, thin film depth, source position and distribution, cleaning solution characteristics, and probe geometry design) on cleaning performance remain unclear. Therefore, the Company intends to collaborate with manufacturers who have long specialized in this field, hoping to leverage this opportunity for technical exchange and cooperation. Together, they aim to explore the phenomenon of "how ultrasonics enhance the cleaning efficiency of thin films on biological samples," combining fundamental theory with practical applications, with the expectation of establishing a globally unique and innovative technological framework and product in the future.

Looking at the global market, the demand for biomedical testing continues to grow. Through this collaboration, it is expected that a long-term cooperative relationship between industry and academia can be established, helping partner companies expand their business fields, develop more potential products and customers, and align the Company's current industrial ultrasonic products with the biomedical industry, thereby further advancing into the global market. The goal of this project is to integrate ultrasonics into biomedical thin-film testing equipment to develop high value-added products with niche market potential. This belongs to early-stage technology deployment and verification development. After the launch of the new equipment, an output value of over NT$10 million is expected within 3 years. More importantly, this new platform technology will serve as a foundation to further connect with biomedical market customers for the development of related potential new products, creating more diverse collaboration opportunities.

Industrial-Academic Collaboration:Study on Ba(Zrx,Ti1-x)O3 Template-Assisted Textured PMN-PZPT Piezoelectric Materials

With the growth of AI technology and the promotion of smart manufacturing, global industrial development is undergoing a new wave of transformation. To enhance the intelligence of production equipment, the demand for high-performance components such as sensors, transducers, and actuators has been increasing year by year, enabling production equipment to intelligently collect production data and perform predictive analysis of various production metrics. Piezoelectric materials, as functional materials with excellent electromechanical and electrical conversion properties, combine both sensing and driving capabilities. This enables piezoelectric components to be applied in functions such as piezoelectric effect, conversion, transmission, and energy storage, playing an important role in high-performance sensors, transducers, and actuators.

PZT (lead zirconate titanate) piezoelectric ceramics, with their excellent properties, have become the most widely used piezoelectric material since their development in the 1950s. However, over the past decade, with advancements in crystal growth technology, academia has continuously developed new single-crystal piezoelectric materials. Their high performance and improved dimensions have led to increasing demand for applications in high-performance sensors. Nevertheless, single-crystal materials face certain issues, such as long crystal growth cycles, high costs, low phase transition temperatures resulting in significant temperature sensitivity, brittleness, low yield, high material loss during processing, and compositional inhomogeneity in large sizes, which limit their flexibility of application.

The TGG piezoelectric material technology developed in this industry-academia collaboration project is a high-

performance piezoelectric material second only to single crystals. This technology is called Template Grain Growth (TGG) piezoceramics, also known as textured piezoceramics. The key to this technology lies in arranging micron-scale flake-shaped single-crystal templates within the piezoelectric material. Using laminated ceramic technology, piezoelectric ceramic green tapes with added templates are stacked and cut into green components. During the heat treatment process, the randomly oriented polycrystalline piezoelectric material is induced to grow in an oriented manner, thereby significantly enhancing its properties to a level similar to single crystals. At the same time, the production cost can remain competitive with traditional PZT components, making this a worthwhile investment that can greatly enhance the material competitiveness of Taiwan's piezoelectric manufacturers.

The global market for high-end piezoelectric components is vast, with the market size reaching approximately RMB 300 billion in 2022. Among them, the Asian market already accounts for one-third of the global market, making it the largest consumer of piezoelectric components worldwide. This industry-academia project's texturing technology is specifically aimed at enhancing the Company's current PZT piezoelectric ceramic system. If high-crystallographic-orientation texturing technology is successfully developed, the Company will comprehensively improve material performance. It is expected that, with high-performance piezoelectric material technology as the core, the Company will target high-end sensing, precision testing, and medical imaging technology application markets as entry points for developing materials and components. By continuously collaborating with vertically integrated upstream and downstream partners and leveraging their extensive market and product design experience, the Company will jointly develop high-performance piezoelectric ceramic materials and components domestically to meet global market demand. This will accelerate the localization of high-performance piezoelectric materials in critical fields and position the Company as a major supplier of high-end piezoelectric ceramics and components in the global market. Furthermore, the Company will expand cooperation with leading enterprises in various sectors, including consumer and medical industries, to quickly provide piezoelectric material formulations and components that meet performance specifications, while also initiating large-scale production to increase market share in high-end components.

Patent Portfolio

Unictron is committed to independent R&D and actively promotes innovation. To safeguard R&D resources, maintain innovation capacity, and achieve operational goals, the Company has established an intellectual property management system that integrates business strategies with R&D directions. This system ensures proper planning and protection of assets such as patents, trademarks, and trade secrets, thereby strengthening the value of the Company's intangible assets and enhancing overall competitiveness. The implementation status of Intellectual Property Management in 2024 was formally reported at the 1st Board of Directors meeting in 2025, demonstrating the Company's strong emphasis on intellectual property management and the results of its institutionalized promotion.

- **Intellectual Property Management System and Measures**

Patent Management	• To safeguard technological innovation achievements and maintain market competitiveness, Unictron has implemented a patent risk control mechanism prior to the development of new technologies or products. Through patent searches and analysis, the Company reviews existing patent portfolios, identifies potentially relevant patented technologies, and adjusts design plans accordingly to avoid infringing on others' intellectual property rights and reduce potential patent infringement risks. • In addition, the Company actively protects its own patent rights to prevent unauthorized use or infringement. Through regular market monitoring, it continuously tracks competitors' products and technological developments to ensure its patents are not infringed. When suspected infringement is discovered, the Company engages professional patent attorneys or agents to conduct patent comparisons and infringement analyses to confirm the facts and scope of infringement. Once infringement is established, a patent warning letter is first issued to formally demand that the infringing party cease the infringement, including stopping the production, sale, or use of infringing products, and compensation is requested. Depending on the circumstances, further actions may be pursued through negotiation or legal proceedings to safeguard the Company's legitimate rights and interests.
Trademark	• To continuously strengthen the recognition of its products in international markets, the Company actively registers and maintains product trademarks worldwide. It also regularly reviews and manages processes related to trademark applications, evaluations, approvals, and maintenance, thereby safeguarding the Company's trademark rights. As of 2024, the Company has obtained and maintained a total of 11 valid trademarks in various countries.
Trade Secrets	• To ensure that confidential information and sensitive data such as the Company's technology, R&D, operations, customer lists, and financial data are not stolen or leaked, the Company has established confidentiality agreements, which are signed upon employee onboarding (with a signing rate of 100%). The Company has also implemented information security protection measures, including access control, permission management, and information equipment management. At the same time, through regular training, the Company continuously strengthens all employees' awareness of confidentiality and information security to reduce the risk of data leakage and safeguard the security of corporate core assets. • Confidentiality clauses are also included in external contracts to define the confidentiality obligations and responsibilities of both parties, establishing a secure and reliable information exchange mechanism to ensure information security during cooperation and protect the interests of both parties.

In 2024, a total of 9 domestic and international patent applications were filed, and 7 patents were successfully granted. As of the end of 2024, the total number of valid patents worldwide reached 85, including 36 in Taiwan, 27 in China, 12 in the United States, 4 in Europe, and 6 in Japan, demonstrating the Company's solid strength in innovation, R&D, and intellectual property protection.

Future R&D Plans

The wireless communication industry is developing rapidly, and the application of miniaturized, multifunctional integrated antennas, as well as multi-band and all-in-one antennas, has become the mainstream market trend. Current technological advancements are mainly moving toward high bandwidth, higher frequencies, and modularization. As electronic product specifications become increasingly sophisticated and functions more diverse, the number of circuit protection components required internally multiplies with the level of functional complexity. Although circuit protection components play a less prominent role in the system compared with active components, they remain critical to circuit stability and safety, making them indispensable key components. In the coming years, the Company will continue to invest in innovation and R&D to enhance the advantages and market competitiveness of various products. For future R&D plans of major products, please refer to the "2024 Annual Report, p. 88."

▌3.2 Sustainable Supply Chain Management

- **Sustainable Supply Chain Management Management Approach**

Sustainable Supply Chain Management Management Approach	Material Issue: Sustainable Supply Chain Management
Management Purposes	Unictron and its suppliers regard each other as partners and have established a long-term and stable procurement supply chain. Suppliers are required to provide reasonable quality, delivery times, prices, and services, while also complying with relevant regulations on environmental protection, occupational safety and health, and labor rights. Both parties are jointly committed to enhancing corporate social responsibility.
Management Review	• In accordance with the "Supplier Evaluation and Audit Standards" procedures, supplier risk assessments are conducted annually and audit plans are formulated.

2024 Targets	Short-, Mid-, and Long-term Targets
• Cooperating suppliers are required to sign the Supplier Corporate Social Responsibility and Environmental, Safety, and Health Policy. • Cooperating suppliers are required to sign the Integrity Commitment Letter.	• At least 5 suppliers with high transaction amounts in the previous year are selected for evaluation. • On-site audits are conducted for suppliers with more than 3 quality abnormalities in the previous year. • Cooperating suppliers are required to sign the Supplier Corporate Social Responsibility and Environmental, Safety, and Health Policy. • Cooperating suppliers are required to sign the Integrity Commitment Letter.

| **2024 Actions and Results** | • The signing rate of conflict-free minerals declarations by new raw material suppliers reached 100%.
• A total of 593 suppliers signed 549 Supplier Corporate Social Responsibility and Environmental, Safety, and Health Policies (achieving a rate of 92.58%) and 588 Integrity Commitment Letters (achieving a rate of 99.16%).
• New raw material suppliers are 100% compliant with the requirement of not using conflict minerals.
• A total of 46 supplier evaluations were completed, with 2 suppliers rated as Excellent (A+ grade) and 44 suppliers rated as Qualified (A grade). |

Industry Value Chain

Unictron is a mid-stream manufacturer in the wireless communication industry, mainly providing the high-frequency communication products such as chip antennas, ceramic patch antennas, antenna modules and array antennas. The main upstream raw materials used are silver glue and ceramic powder. Relevant process technologies include Low Temperature Co-fired Ceramic (LTCC) process technology and thick film process technology, which can be provided to downstream industries such as Internet of Things (IoT) applications, network communication manufacturers, wearable products like Bluetooth headsets, and automotive electronic system manufacturers.

Another product line is piezoelectric ceramics and ultrasonic components, such as products including piezoelectric ceramics, brakes and transducers. The main raw material used from the upstream include ceramic powder, conductive silver, screen printing inks, metal accessories and adhesive. The relevant process technologies include impedance analysis testing, ceramic sintering and high-voltage power generation and testing, which can be used in downstream industries such as industrial precision control, measurement instruments, automobiles, aerospace and medicine.

Upstream, Midstream, and Downstream Industry Relationship Diagram of Wireless Communication Components, Piezoelectric Components, and Ultrasonic Components

Upstream

Raw material supplier

- Silver glue
- Ceramic powder
- Screen printing ink
- Adhesive
- Semiconductor components
- Power supply and signal cables
- Connectors
- Lead-free tin wire / tin bar
- Plastic parts
- Metal structural parts

Instrument equipment supplier

- Ceramic forming equipment
- LTCC process equipment
- High frequency testing equipment
- Ceramic sintering equipment
- Impedance analysis equipment
- High voltage power supply generation and testing equipment

Midstream

A. Parts and components of wireless communication
B. Piezoelectric devices and ultrasonic transducer

Downstream

A.Parts and components of wireless communication

- Mobile communication system
- Vehicle positioning/wireless communication system
- Wearables
- TWS Bluetooth earphones
- Satellite tracking and positioning system
- High-precision positioning system
- Self-driving car positioning system
- Fleet management system
- IoT related system
- 5G/low-orbit satellite system

B.Piezoelectric devices and ultrasonic transducer

- Industrial precision control system
- Precision control system for MFPs
- Commercial and national defense surveillance/measurement systems
- Underwater communication application system

At the same time, as a provider of comprehensive circuit protection solutions, Unictron sources its main upstream raw materials from circuit protection component manufacturers and primarily offers diversified component testing and Field Application Engineer (FAE) services to downstream industries such as network communications, security monitoring, mobile communication systems, and computer peripherals.

Upstream, Midstream, and Downstream Industry Relationship Diagram of Circuit Protection Components

Upstream	Midstream	Downstream
Manufacturing of wiring protection components	**C. Circui protection components** — A provider or complete circuit protection solutions, with diversified component testing and FAE services provided	• Network communication system • Security monitoring system • Power supply industry • Mobile communication system • Computer peripheral industry • Consumer electronics industry • Automotive electronic control system

Use of Raw Materials

In its production process, Unictron's main raw materials include ceramic powders, chemicals, structural materials (such as passive components, hardware parts, and plastic products), various packaging materials, and wires, all of which are non-renewable materials. The total consumption in 2024 amounted to 229.30 metric tons. In the future, the Company will further evaluate the selection of raw materials with lower environmental impact and risk, and assess the feasibility of adopting recycling strategies for cartons and Expanded Polyethylene Foam (EPE) to reduce the impact of raw materials on environmental sustainability.

Unictron 2024 Main Raw Material Consumption (metric tons)

Structural materials 2.50
Chemicals 9.72
Packaging materials 0.18
Wires 0.06
Ceramic powder 216.85

Legend: Ceramic powder / Chemicals / Structural materials / Packaging materials / Wires
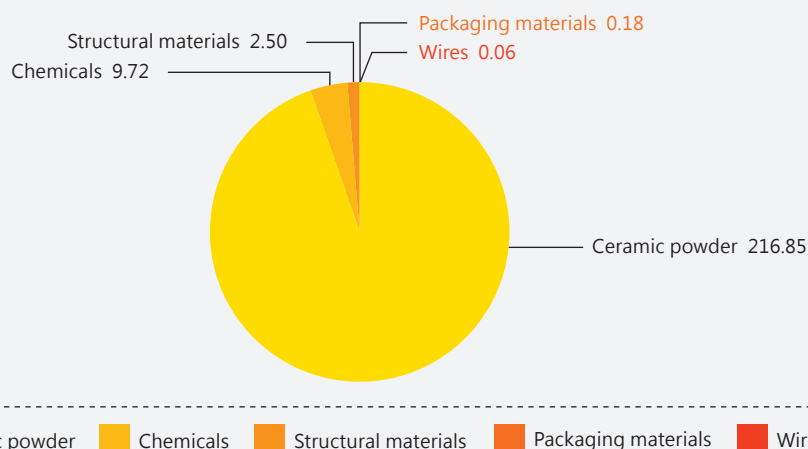
Note:
1. The calculation scope covers only Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan) and does not include Unictron (Shenzhen).
2. Ceramic powders and chemicals are recorded by actual weight, while structural materials, packaging materials, and wires are estimated values (calculated as PCS*0.1g).
3. Source: TIP TOP ERP SYSTEM.

Local Procurement

In 2024, Unictron cooperated with a total of 593 suppliers for procurement. Compared with 2023, there were no significant changes in the Company's major raw material suppliers. The Company continues to pursue localized procurement, prioritizing domestic (Taiwan) suppliers. In 2024, the localization procurement ratio reached 92%, which not only helps reduce transportation, tariffs, and warehousing costs but also shortens delivery times, enhances supply chain flexibility, and reduces the risk of supply chain disruptions. In addition, local procurement promotes local economic development, enhances corporate social responsibility, aligns with environmental protection and sustainability goals, and facilitates quality control and real-time communication to ensure stable and efficient product supply.

Unictron 2024 Procurement Overview

Number of Suppliers 34
Percentage of Procurement Amount 7.89%

Number of Suppliers 559
Percentage of Procurement Amount 92.11%

■ Domestic   ■ Overseas
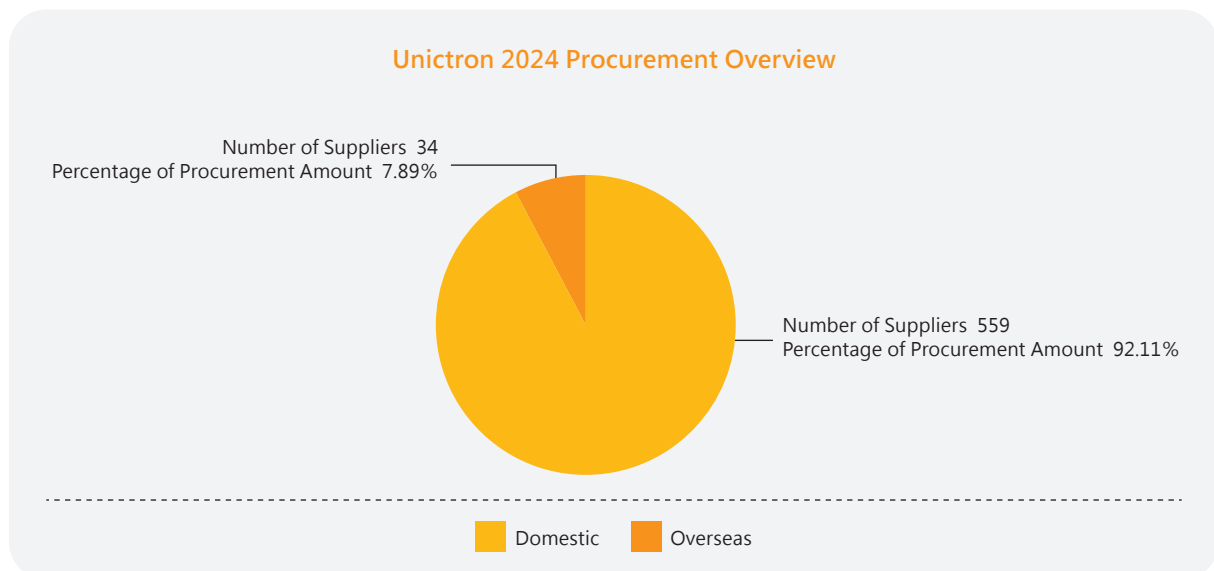
Note: Domestic and foreign procurement are classified based on the payment location. Domestic refers to Taiwan, while foreign refers to regions outside Taiwan.

Selection of New Suppliers

To ensure stable supply sources and quality from suppliers, as well as compliance with standardization and specifications, and to strengthen suppliers' adherence to environmental, safety, and health regulations, Unictron has established the "Supplier Management Regulations for Procurement" 作 as a reference for supplier selection. The screening criteria for new suppliers are reviewed in accordance with the "Supplier Management Procedures."

Selection Process for New Suppliers

01	02	03	04	05	06	07
New Supplier Requirements	Suppliers Investigation	Suppliers Evaluation	Qualified Supplier Registration	Qualified Supplier Management	Regular Evaluation	Minutes
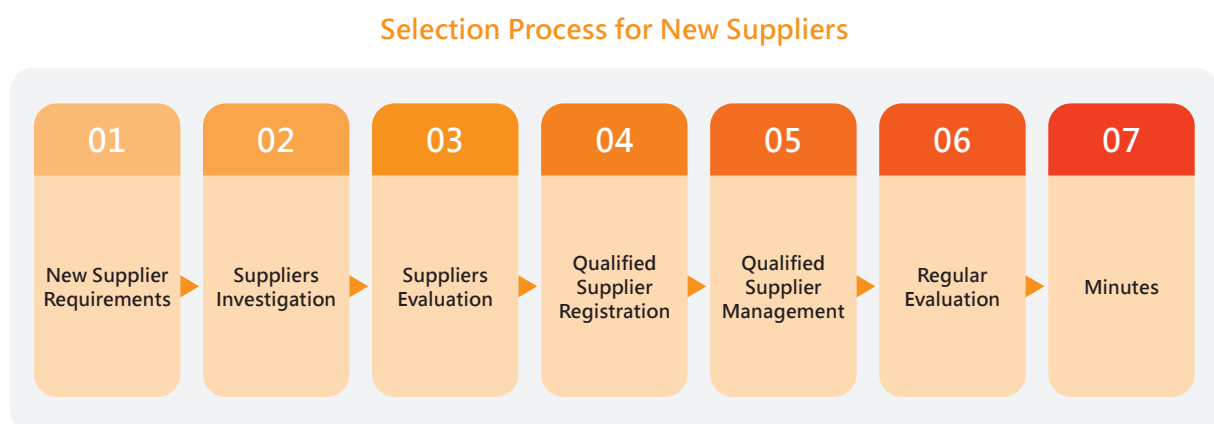
In the process of selecting new suppliers, the Company places emphasis on their social policies, codes of conduct, and environmental standards, prioritizing compliance with international standards such as conflict-free minerals policies, the Responsible Business Alliance (RBA) Code of Conduct, ISO 14001 Environmental Management System, ISO 9001 Quality Management System, IATF 16949 Automotive Quality Management System, and REACH or RoHS. In 2024, a total of 11 new suppliers were added, and 100% of them were certified under the ISO 14001 Environmental Management System.

Supplier Sustainability Policy Signing and Commitment System

For suppliers that have passed the selection process and are included in the qualified registration list, the Company requires them to sign the "Supplier Corporate Social Responsibility and Environmental, Safety, and Health Policy," the "Integrity Commitment Letter," and the "Conflict-Free Minerals Declaration" to ensure their compliance with the Company's expectations in corporate governance, environmental protection, and social responsibility. If a supplier is found to have violated the Corporate Social Responsibility Policy and its actions cause significant impact on the environment or society, the Company reserves the right to terminate or rescind the contract at any time.

- **Unictron 2024 Supplier Document Signing Overview**

Documents Signed	Number of Suppliers Signed	Total Number of Suppliers	Signing Ratio (%)
Supplier Corporate Social Responsibility and Environmental, Safety, and Health Policy	549	593	92.58
Integrity Commitment Letter	588	593	99.16

Responsible Mineral Procurement

To promote sustainable development of the industry chain, Unictron implements ethical sourcing and strictly prohibits the use of any minerals mined in armed conflict areas. For this reason, the Company requires suppliers to sign the "Conflict-Free Minerals Declaration" to ensure that the metals used or contained in the raw materials they provide, particularly gold (Au), tantalum (Ta), tungsten (W), cobalt (Co), and tin (Sn), do not originate from conflict-affected areas.

2024
100% Compliance
No Use of Conflict Minerals

Suppliers Evaluation

To ensure suppliers meet the Company's requirements, an evaluation team composed of the Procurement Department, R&D/Engineering Department, and Quality Assurance Department conducts supplier evaluations in accordance with the "Supplier Management Procedures." The evaluation mainly audits suppliers on green product management (such as RoHS and REACH), environmental safety and social responsibility, regulatory compliance, and quality systems (such as ISO 9001). Based on the evaluation results, suppliers are graded as Excellent (A+), Qualified (A), Continuous Improvement Required (B), or Non-Compliant (C). In 2024, a total of 46 supplier evaluations were conducted, and none resulted in penalties for violations of environmental safety or social responsibility. If any suppliers are rated as Non-Compliant (C), the Company will require them, in accordance with the "Supply Chain Abnormality Management Procedures," to provide corrective actions based on the "Corrective Action Procedures."

Key Material Risk Management

To strengthen supply chain resilience and reduce the risk of material shortages, Unictron clearly defines key material items based on factors such as product structure, supply concentration, and delivery time sensitivity. For key materials, the Company conducts risk management through the "Supplier Management Procedures" and adopts diversified procurement strategies, including:

- Establish dual or multiple supply sources: For high-risk raw materials, priority is given to identifying and introducing secondary suppliers to enhance supply flexibility.

- Advance procurement and safety stock planning: For materials with potential shortage risks, conduct early procurement or establish appropriate safety stock.

- New supplier development and evaluation: Continuously develop potential suppliers with stable delivery and qualified quality, and conduct regular performance evaluations.

3.3 Product Quality Management

Quality Policy	
R&D Innovation	Continue to invest in R&D to continuously enhance the Company's technological level, encourage employees to propose innovative ideas, and devote full efforts to developing high-quality and highly competitive products. During the product development stage, thoroughly study the key factors that may affect quality and manufacturability to improve process stability and ensure performance.
Continuous Improvement	• Set quality objectives annually, hold regular quality meetings, identify nonconformities and their causes, assign personnel to implement corrective actions within a specified timeframe, and establish preventive measures to prevent recurrence. • Strengthen employee education and training to ensure that all employees understand the quality objectives and continuously enhance their professional and quality-related skills. • Encourage and require suppliers to continuously improve their product quality, conduct regular supplier evaluations, request improvement measures, and track and assess their implementation.
Customer Satisfaction	• Fully understand customer needs and deliver products that meet their specifications on time to reduce the likelihood of customer complaints. Promptly handle customer complaints, propose corrective measures, and track the effectiveness of improvements. • Conduct regular customer satisfaction surveys, listen to customer feedback, and address deficiencies as a basis for product optimization and service quality improvement.

Unictron upholds the philosophy of continuously pursuing the highest quality, establishing a comprehensive quality management framework and implementing international standards such as ISO 9001, ISO 14001, and IATF 16949. The quality policy encompasses three strategic directions: R&D innovation, continuous improvement, and customer satisfaction. Through the implementation and adherence to these policies, the Company ensures its ability to provide superior products and services to customers, while committing to meeting customers' green product requirements and refraining from the use of metal raw materials sourced from conflict-affected areas. Through periodic reviews, continuous improvement mechanisms, and employee education and training, the Company strengthens quality awareness among all employees and enhances process management to effectively ensure product quality and customer satisfaction.

ISO 9001
Effective date: February 15, 2028

ISO 14001
Effective date: November 19, 2027

IATF 16949
Effective date: December 19, 2026

Hazardous Substance Management

To ensure that all components, raw materials, and packaging materials provided by Unictron contain hazardous substances within the limits permitted by regulations, the Company has established the "Environmental Substance Management Standard" to systematically identify, monitor, and manage hazardous substances. To comply with RoHS 1.0 requirements, the Company uses XRF equipment during the inspection of each batch of incoming raw materials to measure and check the content of hazardous substances. At the same time, suppliers are required to provide third-party test reports every two years for review to ensure their products continuously comply with RoHS 2.0 standards. The Company strictly adheres to relevant regulatory requirements to reduce impacts on the environment and ecosystems.

Environmental Substance Management Process

Part approval requirements → Provision of supplier test reports → Review by responsible personnel → **OK** → System document approval → **OK** → Part approval completion

Review by responsible personnel → **NG** → Return to requesting unit → (back to Part approval requirements)
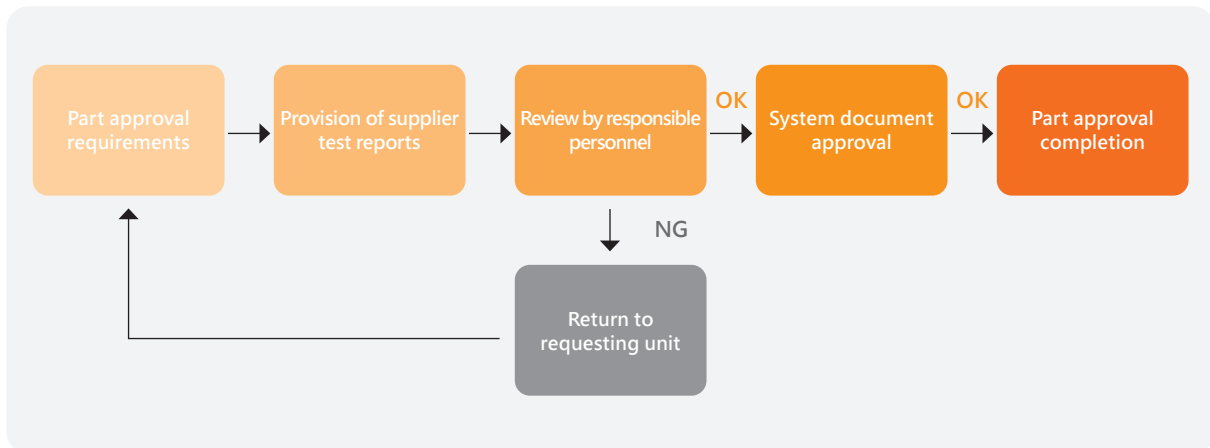
Unictron has established a clear and rigorous management mechanism for product information disclosure, requiring all suppliers to complete the "Parts and Raw Materials List (Declaration)" to provide source information of components and raw materials. For different homogeneous materials, suppliers must attach valid test reports and composition tables issued within one year. In addition, suppliers are also required to sign the "Conflict-Free Metals Declaration" and the "REACH Regulation SVHC Substance Declaration" to ensure compliance with international standards such as conflict-free mineral policies, RoHS, and REACH. All of the Company's products have undergone regulatory compliance assessments with 100% coverage, thereby implementing transparent and responsible raw material management.

The Company continuously monitors regulatory changes to ensure that its products remain in compliance with the latest environmental and social responsibility requirements. It also provides product recycling recommendations and environmental impact information to assist customers in properly handling waste, thereby reducing overall environmental impact. In 2024, there were no incidents of violations of product and service health and safety regulations, product labeling requirements, customer complaints, or voluntary standards.

3.4 Customer Relationship Management

Customer Communication and Service

Unictron's customers are located around the world. To understand customer needs and provide better services, the Company has established multiple feedback channels, including the official website, service hotline, email, and online customer service platform (please refer to Section 1.2 Stakeholder Communication of this Report), enabling customers to express their needs or suggestions at any time. The Company has also established a comprehensive customer complaint handling mechanism, providing an initial response within 24 hours of receiving a complaint and offering a solution or progress update within 3 to 5 business days to ensure timely and appropriate handling. All cases are recorded and accessed through the electronic approval CRM system, with customer complaint data compiled regularly for trend analysis, serving as an important basis for optimizing products and services.

To ensure that customer needs are met, Unictron regularly conducts customer satisfaction surveys. The evaluation covers aspects such as sales and customer service capability, delivery capability, quality capability, abnormal handling capability, and technical support capability. In 2024, satisfaction surveys were conducted with 20 major customers, and the overall customer satisfaction score reached 95, receiving high recognition from customers. For the suggestions raised in the survey results, the Company has carried out reviews and improvements by the relevant departments to continuously enhance service quality and operational efficiency, striving to create value and trust for customers. The Company undergoes customer-initiated audits from time to time. In 2024, a total of 17 customers conducted such audits, all of which met customer requirements.

Unictron's Customer Satisfaction Scores in the Past Three Years

	2022	2023	2024
Score	94	90	95
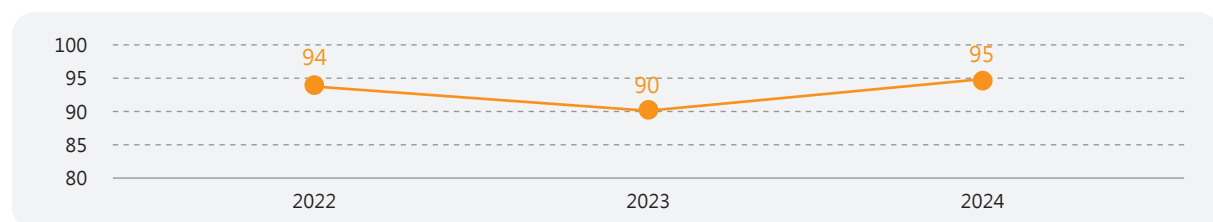
Brand Marketing

Through participation in international exhibitions, Unictron effectively enhances its brand exposure and market visibility, actively promotes new products, and showcases innovative technologies. This helps the Company reach target customers and potential partners, creating opportunities for business negotiations. For existing customers, it strengthens customer relationships and demonstrates the Company's capabilities and professional image. At the same time, exhibitions enable the Company to gain insights into market trends, industry dynamics, and customer needs, serving as a basis for future strategic adjustments, further building a global brand and promoting international development.

2024 SENSOR+TEST in Nuremberg, Germany

From June 11 to 13, 2024, Unictron participated in SENSOR+TEST in Nuremberg, Germany, showcasing more practical technologies applied in fields such as smart applications, industrial automation, and the Internet of Things, helping customers build more sensitive and intelligent sensing systems. Through the exhibition, the Company expanded its business, developed new customers, gained insights into market trends and competitive dynamics, enhanced morale and professional image, and laid a solid foundation for the next stage of business growth.

4 Environmental Protection

4.1 Climate Change Adaptation and Action

- Climate Change Response Management Approach

Climate Change Response Management Approach	Material Issue: Climate Change Response
Management Purposes	In response to the risks and challenges brought by global climate change, Unictron identifies potential impacts arising from its operations, assesses climate-related risks and opportunities, and formulates corresponding mitigation and adaptation strategies. Through GHG inventory, energy-saving and carbon-reduction measures, and sustainable management, the Company strengthens corporate resilience and reduces potential operational risks.
Management Review	• To ensure continuous improvement and compliance of the environmental management system, the Company regularly conducts internal audits following the ISO 14001 management procedures of the PDCA cycle. • To effectively manage GHG emissions and ensure data transparency and accuracy, the Company conducts an annual GHG inventory in accordance with the ISO 14064-1 standard and engages an independent third-party organization for verification. • Plans and progress are reported annually to the Sustainable Development Committee and the Board of Directors.

2024 Targets	Short-, Mid-, and Long-term Targets
• Passed the ISO 14064-1 Organizational GHG Inventory Verification.	• 2024 is the baseline year, and the greenhouse gas emission intensity will decrease by 3% in 2026, and the greenhouse gas emission intensity will decrease by 10% in 2030. • 2024 is the baseline year. The power consumption intensity will decrease by 1% in 2026, and by 2% in 2030. • Waste recyding rate is targeted to reach 30% by 2026, 40% by 2030 and 55% by 2035. • Completed the GHG inventory for all group locations.
2024 Actions and Results	• Passed the ISO 14064-1 Organizational GHG Inventory Verification. • Conducted TCFD risk and opportunity assessment. • Scope 1 and Scope 2 emissions totaled 4,797.23 metric tons of CO_2e, representing a 9.27% reduction compared with 2023.

Governance

Global warming-induced climate change is increasingly impacting the global economy and environment. Unictron has incorporated climate change as one of the core items of its sustainable operations. Referring to the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB), the Company actively promotes climate change management based on the four core elements of climate governance, strategy, risk management, and metrics and targets. In line with the disclosure recommendations for climate-related information of TWSE/TPEx listed companies under the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" issued by the TPEx, the Sustainability Report Preparation Team and sustainability consultants convened a climate change identification meeting to assess and identify risks and opportunities. The implementation status of the Sustainability Report preparation and related identification results were reported to the Board of Directors in February 2024.

- **Key Points of Climate-related Issues Reported to the Board of Directors**

Board of Directors Report Date	Report Content
February 27, 2024	Report on the implementation of the 2022 GHG inventory, with external verification completed and ISO 14064-1: 2018 certification obtained.
April 29, 2024	1. In 2024, the Company will conduct guidance for the preparation of the Sustainability Report. In the future, the Company will plan to report to the Board of Directors on a regular basis on the formulation of response measures, implementation results and related plans for climate change, including the Company's carbon reduction planning, measures and results. 2. Information related to the GHG inventory has been included in the 2023 annual report.
July 30, 2024	In accordance with planning of "Sustainable Development Roadmap for TWSE/TPEx Listed Companies", carry out the inventory and verification schedule plans of greenhouse gases and track them quarterly. The 2023 ISO 14064-1: 2018 GHG inventory process is in progress and is expected to complete third-party verification by the end of October 2024, with subsequent disclosure in the annual report and the Sustainability Report. In the future, the Company will plan short-, medium- and long-term goals to reduce the proportion of carbon emissions.
October 30, 2024	1. The Company has established the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"; also, the Company has established the "Sustainable Information Management Operating Procedure" in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" of the FSC. 2. In the sustainability implementation report, the Company provides progress updates on the preparation of the Sustainability Report and the identification of climate-related risks and opportunities.
February 27, 2025	1. Report on relevant laws and internal control procedures for the preparation of the Sustainability Report. 2. The Company's implementation status of Sustainability Report guidance and preparation includes filing the Sustainability Report in accordance with the FSC's prescribed timeline, material topic identification, stakeholder identification, and related guidance and discussions on TCFD risk and opportunity identification. It also covers the formulation and discussion of response strategies, management approaches, and indicators.

To strengthen the climate-related knowledge of the Board of Directors and senior management, a total of 6 related courses were planned in 2024, covering topics such as net zero, carbon management, sustainable finance, green power trends, and sustainability information disclosure.

• **Climate Management Knowledge of the Board of Directors and Senior Management**

Course date	Organizing Unit	Course name	Total Course Hours	Personnel
2024/03/22	Taiwan Stock Exchange	CDP Taiwan Announcement - New Carbon Era Seminar for Sustainable Knowledge	3	Independent director Wang, Chien-Ming
2024/04/10	Taiwan Stock Exchange	Sustainability Knowledge and Ability to Promote Course - Electronic Industry - Sustainability Knowledge to Create a New Carbon Era Seminar	6	Chairman Su, Kai-Chien
2024/06/13	Taiwan Independent Directors Association	Introduction to IFRS Sustainability Disclosure Standards and Domestic and Foreign Carbon Emission Reduction Trends	18	Corporate Director Representative, Wang Wei-Chi Corporate Director Representative, Chang Ming-Chu Corporate Director Representative, Lee, Ran-Rong Independent Director, Wang, Chien-Min Independent Director, Cheng Wei-Shun Head of Corporate Governance, Cheng Shih-Wei
2024/07/03	Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit	48	All Directors, Independent Directors, and the Head of Corporate Governance
2024/10/08	Taiwan Stock Exchange	2024 WIW Forum "Digital Banking and Sustainable Banking under the AI Trend" Seminar	3	Corporate Director Representative, Wang, Wei-Chi
2024/10/15	Taiwan Corporate Governance Association	Disclosure of sustainable information and green power trends	3	Independent director Wang, Yung-Ho

Risk Management

Referring to the climate risk and opportunity sources recommended by the TCFD, Unictron identified transition risks (policies and regulations, technology, market, and reputation), physical risks (acute and chronic), and opportunities (resource efficiency, energy sources, products/services, and markets), compiling a total of 11 transition risks, 6 physical risks, and 10 opportunities.

To comprehensively inventory potential climate risk and opportunity scenarios the Company may face, the Sustainability Report Preparation Team and sustainability consultants convened a climate change identification meeting and conducted risk assessments. The assessment criteria include the likelihood of occurrence (probability and frequency) and the degree of financial impact to measure the level of risks and opportunities. At the same time, the expected timeline of the issues is considered, categorized into short term (2025), mid-term (2026 - 2028), and long term (2029 - 2031).

After comprehensive discussions, a total of three medium-risk items (no high-risk items) and two high-opportunity items were ultimately identified. Corresponding strategies were further developed, and a sound management mechanism was established to strengthen climate resilience and enhance competitiveness.

Climate-related Risk Matrix

High

Financial Impact Level

Goodwill risk ●

● Changes in customer demand

Demand for low-carbon products
and technology transformation
●

Sustainable aviation fuel ●

Unstable energy supply ● ●

● Other environmental
agreements/policies/legations

Green shipping   Water consumption fee   Insurance withdrawal wave
triggered by climate change

Carbon tariff ●   Water shortage ●

● ● Flood

● Requirements for energy
users with high consumption

Sea level rise   ● ●

● Carbon fee

Extreme temperature change   ● Mandatory application requirements

Low

Likelihood → High

Climate-related Opportunity Matrix

High

Financial Impact Level

Increase product service opportunities — ●

Venture into
new markets ●

Increase in recycling and reuse rate — ●

Utilization of government
incentive programs

Financial institution incentives -
Sustainable financial products ●

Participation in the carbon trading market

Use of low-
carbon ●
energy   ● ●   ● Construction of green plants (green buildings)

● Use of more efficient production

Adoption of high-efficiency transportation methods

Low

Likelihood → High

- **Climate risks and opportunities and corresponding strategies**

Risk/ Opportunity Category	Risk/ Opportunity Topic	Schedule of expected events	Scenario description	Response strategy
Policies/ Regulations	Mid-risk Other environmental agreements/ policies/ legations	Short-term	• With the promotion of the global plastic convention, governments of various countries have strengthened control over plastic products, including the plastic limit policy, recycling specifications and the use of sustainable materials, which has a significant impact on the upstream and downstream supply chain.	**Short-term:** 1. The Company will improve the existing packaging materials and gradually replace them with recyclable materials, expand the use of low-carbon alternative packaging materials, and seek environmentally characteristic packaging materials. The initial cost of purchase may rise, but the forward-looking layout can ensure the steady development of the Company in the environmental protection trend. 2. The introduction of alternative packaging materials will require an increase in equipment or R&D resources, which will increase operating costs in the short term. However, in the long term, it will satisfy customer needs, create orders and increase revenue. 3. The Company will actively seek out suppliers that are experienced in environmental protection packaging materials and establish long-term cooperation relationships to jointly develop customer-friendly packaging materials with stable quality and cost control. 4. Through the internal reduction design of the packaging, the use of packaging materials is reduced, and the internal space utilization rate is optimized, to improve the transportation and storage efficiency. It is expected that the cost will be gradually invested over 3 to 5 years. **Mid- and long-term:** 1. Use innovative packaging materials and actively research environmentally friendly materials such as biodegradable plastics, paper-based packaging, etc. to build a long-term and sustainable supply chain, strengthen customer loyalty, promote long-term cooperation, and bring revenue growth. 2. The Company has established a recycling mechanism for the packaging materials, and reduced the cost of purchasing the packaging materials through the collaborative recycling model with the customers. 3. The Company will present its commitment and results in environmental protection and sustainable development, improve its brand image, attract customers who value ESG, and explore opportunities for cooperation.
Market	Mid-risk Changes in customer demand	Mid-term	• The customers in the EU and UK may request further use of environmental protection packaging materials or prefer suppliers that meet environmental protection requirements. If the Company fails to find suitable substitute materials in time, it may weaken its market competitiveness, lose some orders, and reduce operating revenues.	
	High Opportunity Venture into new markets	Mid-term	The Company stays in tune with the industry trends and new market opportunities, actively develops new products and new markets, and lays out the electric vehicle market. The Company develops the automotive chip antenna for electric vehicles, and has been certified by the Chinese OEMs, to strengthen the Company's competitive advantage in the electric vehicle supply chain, further enhance the product competitiveness, to meet the needs of the new market, to promote the sales growth, and to increase the operating revenue.	**Short-term:** 1. The previous stage of research and development will require an increase in equipment or investment in research and development, resulting in an increase in operating costs in the short term. 2. The development of new products requires relevant certifications and tests, such as: Hazardous substance testing, equipment testing, and introduction of management systems, which lead to an increase in short-term operating costs. **Mid- and long-term:** 1. To satisfy customers' needs and create order opportunities. 2. The increase in market penetration rate is expected to drive the growth of sales.

Risk/ Opportunity Category	Risk/ Opportunity Topic	Schedule of expected events	Scenario description	Response strategy
Technology	Mid-risk Demand for low-carbon products and technology transformation	Short-term	The accelerated market demand for climate change around the world has made customers more and more demanding of low-carbon products. If we fail to respond to the trend, we may lose our market competitiveness and develop products that meet environmental protection and carbon reduction standards, which will gradually shrink our market share and affect our operating revenue. In addition, the fluctuation of prices of environmental protection materials and short-term R&D investment will increase operating costs.	1. The Company promotes low energy consumption processes, continues to optimize the efficiency of production processes and equipment, reduces energy consumption, improves environmental protection benefits and energy efficiency, which helps to prevent additional expenses or fines due to not meeting the carbon emission-related standards. 2. The Company will gradually introduce energy sources with lower carbon emissions to replace traditional fuels, increase the proportion of renewable energy used in the production process, reduce the reliance on traditional energy sources, and further reduce the total carbon emissions to meet the global carbon reduction trend and requirements. 3. Invest in the development of lead-free products to effectively reduce carbon emissions during the manufacturing process, and the lead-free products are easier to recover, which can promote the circular economy benefits, reduce environmental pollution caused by lead, and comply with international standards (such as RoHS, REACH). 4. Through advanced heat dissipation technology, the Company effectively reduces energy consumption during product operation, and improves environmental protection benefits. The equipment and R&D expenses in the development stage will increase operating costs. As the technology is mature, the product competitiveness will be enhanced, to meet the market demand for low-carbon products, increase product service opportunities, and bring operating revenue. 5. The introduction of alternative materials will require an increase in equipment or R&D resources, which will increase operating costs in the short term. However, in the long term, it will satisfy customer needs and create order opportunities.
Products and services	High Opportunity Increase product service opportunities	Short-term		

Indicator Targets

In order to reduce the impact of climate change on operations, Unictron has set management targets for greenhouse gas emissions, water consumption, energy consumption, and waste reduction, and regularly reviews and assess the achievement of the goals to formulate corresponding improvement plans, and continuously optimizes the effectiveness of sustainable management. Unictron has completed the greenhouse gas inventory and verification operations for its Taiwan operations and Shenzhen subsidiary, and will disclose the results in the future in accordance with the laws and regulations, and further evaluate the feasibility of actual reduction to set a more appropriate carbon reduction route, and formulate corresponding measures to establish a comprehensive carbon reduction strategy to ensure that it fully meets the Group's sustainable development direction.

● **Climate-related Indicator Targets**

Indicator	Goals
Reduction of greenhouse gas emissions	• 2024 is the baseline year, and the greenhouse gas emission intensity will decrease by 3% in 2026, and the greenhouse gas emission intensity will decrease by 10% in 2030.
Energy consumption	• 2024 is the baseline year. The power consumption intensity will decrease by 1% in 2026, and by 2% in 2030.
Water consumption	• 2024 is the baseline year. The water intensity will decrease by 3% in 2026, and by 10% in 2030.
Waste reduction	• Waste recycling rate is targeted to reach 30% in 2026 • Waste recycling rate is targeted to reach 40% by 2030 • Waste recycling rate is targeted to reach 55% by 2035

4.2 Energy and Emissions

Energy Use

In 2024, Unictron's energy consumption categories included purchased electricity (9,677,684.44 kWh), gasoline (24,674.39 liters), and diesel (3,751.92 liters), all of which were non-renewable energy sources, with no renewable energy usage. Purchased electricity accounted for the majority of consumption (97.43%). The total energy consumption was 35,760.01 GJ, and the energy intensity was 29.07 GJ per NT$ million of consolidated revenue.

- **Unictron's Energy Consumption Statistics for the Past Three Years**

Energy Category		Unit	2022	2023	2024
Non-renewable energy	Purchased electricity	GJ	36,329.77	37,091.47	34,839.66
	Gasoline	GJ	851.21	916.52	784.53
	Diesel	GJ	139.22	131.34	135.82
Total		GJ	37,320.20	38,139.33	35,760.01
Consolidated revenue		NT$ millions	1,498.55	1,380.88	1,229.95
Energy intensity		GJ/NT$ millions	24.90	27.62	29.07

Note:
1. The calculation scope covers Unictron's operating sites in Taiwan (Taoyuan, Hsinchu, and Tainan) and Unictron (Shenzhen).
2. Source of Information: Electricity consumption (kWh) is based on the total of monthly electricity bills from each operating site, while gasoline and diesel consumption (liters) is based on actual procurement volumes.
3. Source of energy calorific value conversion factors:
   (1) Taiwan: For 2022 and 2023, the data is based on Version 6.0.4 of the GHG Emission Factor Management Table published by the Ministry of Environment, Executive Yuan. For 2024, the data is based on the "GHG Emission Factors Announced on February 5, 2024" by the Ministry of Environment.
   (2) China: National Standard of the PRC "General Principles for Calculation of Comprehensive Energy Consumption" (GB/T 2589-2020).
4. Energy calorific value conversion factors:
   (1) Electricity = 0.0036 GJ/kWh.
   (2) Taiwan: In 2022 and 2023, the calorific value of gasoline was 0.0326 GJ/L (7,800 kcal), and the calorific value of diesel was 0.0351 GJ/L (8,400 kcal). In 2024, the calorific value of gasoline was adjusted to 0.0318 GJ/L (based on the Ministry of Environment's announcement on February 13, 2025, specifying the lower heating value of automotive gasoline for 2024 as 7,609 kcal/L), and the calorific value of diesel was adjusted to 0.0362 GJ/L (based on the Ministry of Environment's announcement on February 13, 2025, specifying the lower heating value of automotive diesel for 2024 as 8,642 kcal/L).
   (3) China: The calorific value of gasoline is 0.0317 GJ/L, and the calorific value of diesel is 0.0367 GJ/L.

Energy Conservation Measures

In 2024, Unictron inspected the entire air compressor pipelines for leaks at its Taiwan operating sites (Taoyuan and Hsinchu) and replaced them with metal hard pipes for compressed air transmission. In addition, at the Taoyuan and Hsinchu operating sites, a lighting equipment replacement project was implemented, replacing 161 traditional fixtures with higher-efficiency LED and panel lights. This resulted in total electricity savings of 26,702.37 kWh, energy savings of approximately 96.13 GJ, and carbon reduction of about 0.05 metric tons of CO_2e.

Note:
1. Energy-saving programs mainly account for measures that reduce electricity consumption. Based on equipment specifications and usage conditions, 2023 (before equipment improvement) was used as the baseline year for energy-saving estimations.
2. The 2024 electricity emission factor of 0.474 kg CO_2e/kWh, published by the Energy Administration, Ministry of Economic Affairs, was used for calculating Scope 2 electricity reduction.

GHG Management

Since 2022, Unictron has conducted organizational GHG inventories annually in accordance with the ISO 14064-1: 2018 standard and has passed third-party verification. In 2024, the GHG inventory adopted the operational control approach. The inventory boundary covered Unictron's operating sites in Taiwan (Taoyuan, Hsinchu, and Tainan) and Unictron (Shenzhen). The reporting boundary included Scope 1 (Category 1) emissions from gasoline and diesel (primarily used in company vehicles) and refrigerants; Scope 2 (Category 2) emissions from purchased electricity; and Scope 3 emissions, which included Category 3 emissions from upstream transportation and distribution (land transport), downstream transportation and distribution (land transport), business travel, employee commuting, and business trips, as well as Category 4 emissions from waste treatment, life cycle emissions of purchased electricity not included in Categories 1 and 2, and upstream emissions from tap water. No GHG emission sources were excluded from this inventory. Categories not included were due to operational activity data not being classified as significant indirect emission sources. The calculation scope and emission sources covered in 2022 and 2023 were the same as those in 2024, with no changes.

The GHG inventory results for 2022, 2023, and 2024 were verified by external verification bodies (AFNOR ASIA in 2022 and 2023, and ARES in 2024). The verification was conducted in accordance with ISO 14064-3: 2019 and met the requirements of ISO 14064-1: 2018. Scope 1 and Scope 2 (Categories 1 and 2) were verified with a reasonable level of assurance (without qualifications), while Scope 3 (Categories 3 and 4) was verified with a limited level of assurance.

- **Unictron's GHG Emissions Statistics for the Past Three Years**

Scope	Category	Item Description	Unit	2022	2023	2024
Scope 1	Category 1	Direct GHG emissions	Metric tons of CO_2e	199.05	196.18	208.74
Scope 2	Category 2	Indirect GHG emissions from input energy	Metric tons of CO_2e	4,995.34	5,091.28	4,588.49
Total emissions (Scope 1 + Scope 2)			Metric tons of CO_2e	5,194.40	5,287.46	4,797.23
Emissions intensity (Scope 1 + Scope 2)			Metric tons of CO_2e/ NT$ millions	3.47	3.83	3.90
Scope 3	Category 3	Indirect GHG emissions from transportation	Metric tons of CO_2e	661.98	385.01	365.78
	Category 4	Indirect GHG emissions from the use of products by the organization	Metric tons of CO_2e	977.93	1,144.76	1,014.03
	Category 5	Indirect GHG emissions from the use of products provided by the organization	Metric tons of CO_2e	NS	NS	NS
	Category 6	Indirect GHG emissions from other sources	Metric tons of CO_2e	NS	NS	NS
Total emissions (Scope 3)			Metric tons of CO_2e	1,639.91	1,529.77	1,379.81
Emissions intensity (Scope 3)			Metric tons of CO_2e/ NT$ millions	1.09	1.11	1.12
Consolidated revenue			NT$ millions	1,498.55	1,380.88	1,229.95

Note:
1. The GHG inventory covered seven types of GHGs: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
2. Source of electricity emission factors:
   (1) Taiwan: Based on the electricity emission factors published by the Energy Administration, Ministry of Economic Affairs, calculated as 0.495 kg CO_2e/kWh for 2022, 0.494 kg CO_2e/kWh for 2023, and 0.474 kg CO_2e/kWh for 2024.
   (2) China: Based on the grid emission factor of 0.5703 tCO_2/MWh published by the Ministry of Ecology and Environment of the People's Republic of C hina.
3. GWP values are based on the IPCC Sixth Assessment Report (2021).
4. Sources of conversion factors used for GHG emissions:
   (1) Taiwan: Based on the "GHG Emission Factor Management Table Version 6.0.4" published by the Ministry of Environment, Executive Yuan, and the Product Carbon Footprint Information Network.
   (2) China: Based on the "China Product Life Cycle GHG Emission Factor Database (2022)."

4.3 Water Resource Management

• **Water Resource Management Management Approach**

Water Resource Management Management Approach	Material Issue: Water Resource Management
Management Purposes	Unictron ensures compliance with water pollution prevention regulations and reduces environmental impact by recycling and reusing process wastewater to lower water intensity and decrease process wastewater discharge.
Management Review	• The Company uses a Continuous Water Monitoring System (CWMS) to transmit real-time data on the water quality of key units in the wastewater treatment plant and effluent discharge to the Department of Environmental Protection, enabling the Department to monitor water quality in real time and ensure that the effluent complies with environmental regulatory standards.

2024 Targets	Short-, Mid-, and Long-term Targets
• Compliant with water pollution prevention regulations, with no violations or pollution incidents. • Daily sampling and testing of effluent water quality; if any abnormality is detected, discharge is immediately stopped and remedial actions are taken. • Reduce the discharge of pollutants in wastewater into the environment, with the target effluent water quality (lead and COD) maintained within 75% of the effluent standard.	• 2024 is the base year. The water intensity will decrease by 3% in 2026, and by 10% in 2030.

2024 Actions and Results	• Compliant with water pollution prevention regulations, with no violations or pollution incidents occurred. • No abnormalities were found in effluent water quality testing. • Effluent water quality (lead and COD) was maintained within 75% of the effluent standard. • The Company has installed a CWMS, which was approved by the Department of Environmental Protection in August 2024. • At Unictron's Taiwan operating site (Taoyuan), process water is fully recycled and reused, achieving zero industrial wastewater discharge.
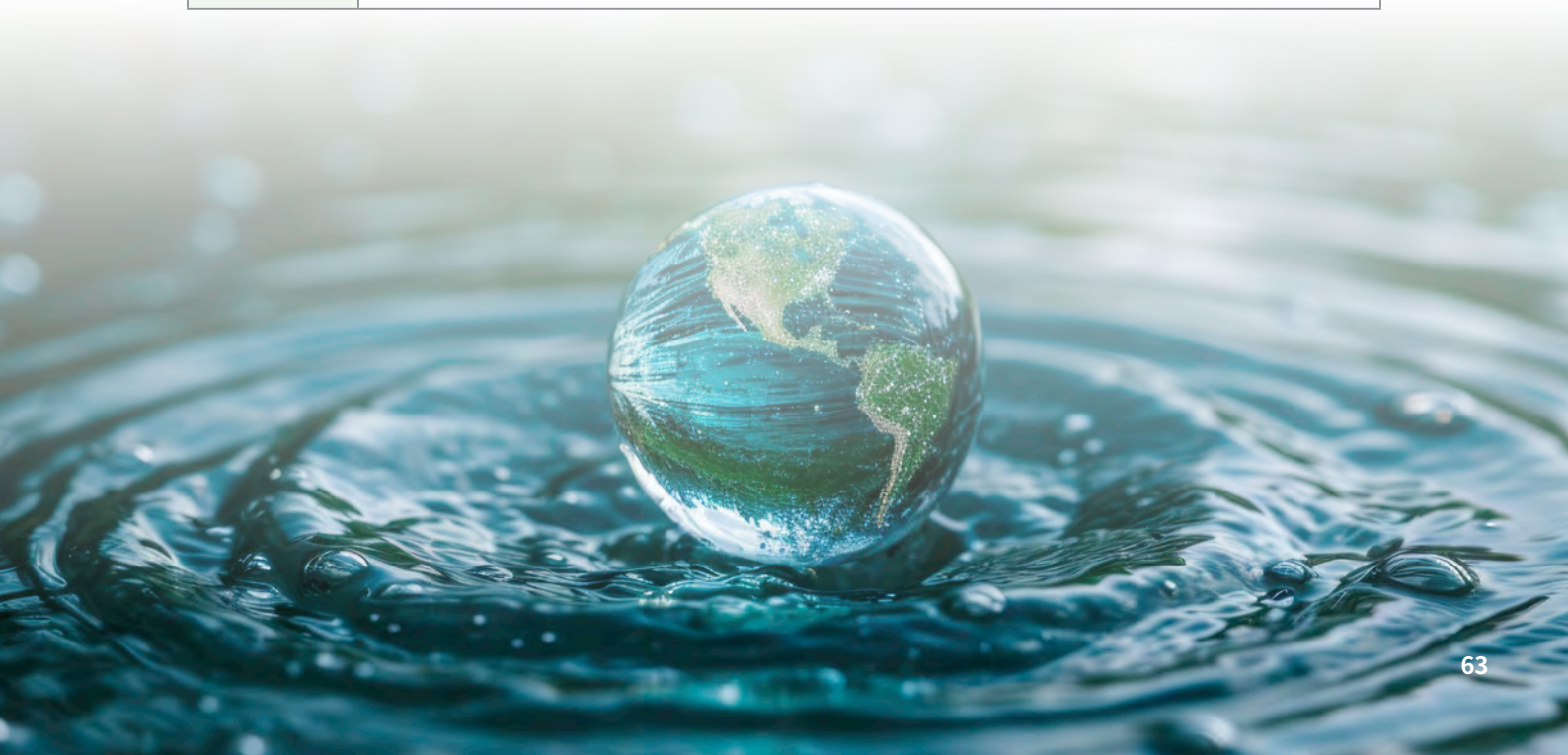
Water Withdrawal and Consumption

Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan) are all located in areas with "Low-Medium (1–2)" water stress [Note 1]. The primary source of water withdrawal is tap water, mainly from Shimen Reservoir and Wushantou Reservoir, with some use of simplified tap water [Note 2]. The water withdrawn is mainly used for process water and domestic purposes. To reduce environmental impact, Unictron's Taiwan operating site (Taoyuan) fully recycles and reuses process water, achieving zero industrial wastewater discharge.

Unictron (Shenzhen) also sources its water from tap water, which is drawn from the Dong River in Shuikou Town, Huizhou City, and introduced into Shenzhen through the Dong River Water Source Project. Although the area is classified as having "Medium-High (2–3)" water stress [Note 1], the impact on water sources is limited since the water is primarily used for office and domestic purposes.

● **Unictron's Water Resource Statistics for the Past Three Years**

Item		Unit	2022	2023	2024
Water intake	Tap water	ML	12.10	11.89	16.06
	Simplified tap water		14.32	8.35	6.67
Total water withdrawal		ML	26.43	20.25	22.72
Total water discharge		ML	15.88	9.05	10.71
Total water consumption		ML	10.55	11.20	12.01
In-plant circulated water volume		ML	1.60	1.65	1.21
Water recycling and reuse rate		%	5.72	7.51	5.06
Consolidated revenue		NT$ millions	1,498.55	1,380.88	1,229.95
Water withdrawal intensity		ML/NT$ millions	0.018	0.015	0.018

Note:
1. According to the "Water Risk Atlas" of the World Resources Institute (WRI).
2. Simplified tap water refers to water drawn from surface water bodies or groundwater, which undergoes simple purification treatment before being supplied for human consumption.
3. From 2022 to 2024, the calculation scope of water withdrawal covered Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan) and Unictron (Shenzhen). The scope of water discharge included only process and domestic wastewater from Unictron's Taiwan operating site (Hsinchu) and domestic wastewater from the Taiwan operating site (Tainan).
4. Source of Information: Water withdrawal is based on the total monthly water consumption recorded in water bills from each operating site, while water discharge is calculated using effluent water meters.
5. Water consumption = water withdrawal - water discharge.
6. Water recycling and reuse rate (%) = in-plant circulated water volume ÷ (Water withdrawal + in-plant circulated water volume) × 100%.
7. 1 million liters = 1,000 cubic meters = 1,000 metric tons.

Wastewater Management

In 2023, Unictron's Taiwan operating site (Hsinchu) invested nearly NT$10 million to upgrade wastewater treatment facilities, enabling effective control and classification of wastewater at the source. Analytical instruments and a Continuous Water Monitoring System (CWMS) were also installed to monitor and manage water quality changes in real time, allowing immediate connection with the Hsinchu County Environmental Protection Bureau to report and explain water quality monitoring conditions. In addition, to ensure that wastewater discharge complies with relevant regulations, effluent water quality is sampled and tested daily in accordance with effluent standards. After in-plant treatment, the wastewater is discharged into Shuikeng Creek, which flows into Fongshan River. Subsequent plans include further evaluating the feasibility and benefits of reusing effluent water (zero discharge), with the aim of reducing impacts on environmental water bodies.

• Overview of Effluent Water Quality Testing at Unictron's Taiwan Operating Site (Hsinchu)

Testing Item	Standard Value	Unit	2022		2023		2024	
			First half of the year	Second half of the year	First half of the year	Second half of the year	First half of the year	Second half of the year
Water temperature	<35	℃	23.9	21.3	27.9	21.3	27.7	20.8
pH value	6.0-9.0	-	6.5	6.3	7.8	8.4	8.2	8.0
True color	300	-	<25	<25	<25	<25	<25	<25
Free available residual chlorine	2	mg／L	<0.02	<0.02	0.09	0.03	0.21	<0.03
Biochemical oxygen demand	30	mg／L	<1.0	8.4	25.8	16.4	3.8	3.4
Chemical oxygen demand	100	mg／L	5.1	14.4	77.2	50.0	11.2	10.3
Suspended solids	30	mg／L	1.0	<0.5	2.8	9.1	<1.25	<1.25
Lead	1.0	mg／L	0.07	<0.048	0.06	<0.06	<0.048	<0.048

• Overview of Recycled Water Quality Testing at Unictron's Taiwan Operating Site (Taoyuan)

Testing Item	Unit	2022		2023		2024	
		First half of the year	Second half of the year	First half of the year	Second half of the year	First half of the year	Second half of the year
Water temperature	℃	22.6	22.0	26.1	20.8	24.3	17.1
pH value	-	8.3	8.3	8.3	7.8	8.2	7.4
True color	-	<25	<25	<25	<25	<25	<25
Free available residual chlorine	mg／L	0.02	<0.02	<0.01	0.03	0.25	0.03
Biochemical oxygen demand	mg／L	26.3	27.9	<1.0	<1.0	<1.0	31.0
Chemical oxygen demand	mg／L	47.0	55.1	12.1	23.1	3.3	134
Suspended solids	mg／L	5.5	0.7	2.8	<1.25	2.3	<1.25
Lead	mg／L	0.36	0.20	0.14	0.14	<0.048	<0.048

▌ 4.4 Pollution Control Management

Air Pollution Management

At Unictron's Taiwan operating site (Taoyuan), the main pollutants generated from processes are volatile organic compounds (VOCs), while at the Taiwan operating site (Hsinchu), the processes generate VOCs, total suspended particles (TSP), and nitrogen oxides (NOx). To effectively prevent pollutant emissions, both sites are equipped with air pollution control facilities and conduct daily inspections of scrubber air volume, flow rate, pH value, and pressure differential to ensure the proper operation of the equipment. In addition, in accordance with legal requirements, reporting and inspections are conducted regularly (once every five years). The Hsinchu plant and Taoyuan plant are scheduled for inspection in 2029.

Waste Management

The types of waste generated by Unictron include hazardous industrial waste (lead and its compounds, waste alcohol with a flash point below 60° C, and other mixed flammable industrial waste) and non-hazardous industrial waste (mixed waste plastics, other mixed waste glass, ceramics, bricks, tiles, and clay, mixed waste paper, domestic waste, non-hazardous metals and their mixtures, waste electronic components, scraps, and defective products). Recyclable waste includes waste electronic components, scraps and defective products, waste lubricating oil, and activated carbon. In accordance with the Waste Disposal Act, the Company entrusts all waste to qualified contractors for removal and treatment, and completes the reporting procedures as required by law to ensure legal and compliant waste management. In addition, all contracted waste removal companies are equipped with GPS systems to track and monitor transportation routes, and the Company also conducts occasional on-site inspections by accompanying the vehicles to review the contractors' waste treatment practices.

Waste Management	
Management Approach	**Specific Actions**
• Comply with relevant regulations to ensure lawful waste management. • Continuously promote waste reduction. • Increase waste reuse rate.	• Implement strict waste segregation management. • Promote resource recycling and reuse. • Regularly review the effectiveness of waste management and continuously improve management methods and measures.

In 2024, the total amount of waste was 384.55 metric tons, of which hazardous industrial waste accounted for 78.47% and non-hazardous industrial waste accounted for 21.53%. To increase the waste reuse rate, the Company continues to promote resource recycling and reuse. In 2024, the proportion of recycled and reused waste was 16.54%.

- **Unictron's Waste Disposal Methods and Generation in 2024**

Waste Type	Treatment		Unit	Generated Quantity	
Hazardous industrial waste	Recycling and reuse disposal		Metric tons	0	
	Final disposal	Incineration (including energy recovery)		0	301.76
		Incineration (excluding energy recovery)		264.78	
		Solidification		36.98	
		Physical treatment		0	
		Chemical treatment		0	
Subtotal of hazardous industrial waste				301.76	
Non-hazardous industrial waste	Recycling and reuse disposal		Metric tons	63.61	
	Final disposal	Incineration (including energy recovery)		0	19.18
		Incineration (excluding energy recovery)		13.31	
		Solidification		0	
		Physical treatment		4.82	
		Chemical treatment		1.05	
Subtotal of non-hazardous industrial waste				82.79	
Recycling and reusing waste			Metric tons	63.61	
Total amount of waste			Metric tons	384.55	
Recycling rate			%	16.54%	

Note:
1. The above information represents statistical data reported to the Ministry of Environment.
2. The calculation scope covers industrial and domestic waste from Unictron's Taiwan operating sites (Taoyuan and Hsinchu), excluding the Tainan plant and Unictron (Shenzhen).
3. Recycling rate (%) = (amount of recycled and reused waste/total waste) × 100%.

5 Friendly Workplace

5.1 Human Rights Protection

Unictron complies with the Responsible Business Alliance (RBA) Code of Conduct, which aligns with the UN Guiding Principles on Business and Human Rights. The provisions of this Code are derived from various key international human rights standards, including the ILO's Declaration of Fundamental Principles and Rights at Work and the Universal Declaration of Human Rights.

The Company is committed to complying with international human rights conventions and the regulations of the locations where it operates. A social responsibility policy has been established and approved by the President to convey the Company's emphasis on global human rights, such as gender equality, the right to work, and the prohibition of discrimination. The Company actively fulfills its responsibility to protect human rights and ensures that its human resource policies involve no discrimination based on gender, race, socioeconomic status, age, marital status, or family status, thereby implementing equality and fairness in employment, working conditions, remuneration, benefits, training, evaluation, and promotion opportunities. For details on the human rights management system and human rights risk mitigation measures, please refer to the Human Rights Policy and Its Implementation Status.

Social Responsibility Policy

Compliance with Regulatory Requirements

We will comply with or exceed government labor-related regulatory requirements and our self-commitments.

Promote Employment Freedom

We will ensure that all work is voluntary.

Practice Humane Treatment

We prohibit child exploitation, corporal punishment, abuse of women, forced labor, slavery and human trafficking, as well as other forms of mistreatment.

Prohibit Improper Discrimination

Recruitment and employment practices shall be committed to being free from harassment and unlawful discrimination. All employees have equal opportunities regardless of race, gender, age, political affiliation, or religious belief. Factories strictly prohibit forcing employees or prospective employees to undergo discriminatory medical examinations, including pregnancy tests.

Strengthen Employee Education and Training

We will strengthen the environmental, safety, and health responsibilities of all employees and management. We will continue to promote awareness and skills related to environment, safety, and health.

Establish a Comprehensive Communication Mechanism

We encourage open communication and direct participation between employees and management. We will collect employees' feedback on the Company to further improve its operations.

Sound Salaries and Benefits

Employees' salary shall comply with all applicable wage-related laws, including minimum wage, overtime pay, and statutory benefits.

CSR and Environmental Management Committee

In accordance with the requirements of the RBA Responsible Business Alliance, Unictron has established a CSR and Environmental Management System and set up a CSR and Environmental Management Committee. The President appoints the head of the HR and Administration Department as the management representative of the Company's CSR and Environmental Management System, who reports to the President at least once a year on the implementation performance and effectiveness of the system.

In addition, to ensure the effectiveness, applicability, and continuity of the CSR and Environmental Management System, at least one management review meeting is convened each year. The HR/ESH Department representative assists in organizing the management review meeting, which is chaired by the management representative. Each business unit representative reviews the policies, objectives, and procedures of the system based on audit results, changes in social responsibility, and commitments to continuous improvement, proposes recommendations and makes resolutions for necessary adjustments. The President is invited to attend and participate in decision-making on management matters.

CSR and Environmental Management Committee Organizational Chart

President

- Responsible for approving the Company's social responsibility policies, objectives, commitments and social and environmental responsibility management programs.

Management Representative

- Responsible for supervising the implementation of the preliminary review of the social responsibility management system, reviewing/auditing labor, ethical risks, and environmental, safety, and health management objectives and targets, and tracking the effectiveness of the implementation of the management programs under this system.

Representatives of Each Business Unit

- Representatives of each business unit, elected internally within their respective units, serve as members of the CSR Management Committee.

HR/ESH Representative

- Responsible for promoting the CSR management policy and implementing management programs, executed in accordance with the PDCA (Plan, Do, Check, Act) approach to achieve continuous improvement through a dynamic cycle.

Human Rights Promotion and Education and Training

Anti-Forced Labor, Anti-Discrimination, Anti-Harassment, Anti-Abuse

To safeguard employees' legal rights and ensure the proper implementation of the Company's labor-related policies, Unictron has established the "Labor Policy" and the "Anti-Forced Labor, Anti-Discrimination, Anti-Harassment, and Anti-Abuse Management Procedures" in accordance with the Labor Standards Act, the Responsible Business Alliance (RBA), and the Act of Gender Equality in Employment. These were implemented after approval and sign-off by the President.

The Company implements human rights-related training and communication in accordance with the "Labor and Business Ethics Education and Training Operation Management Procedures." In 2024, the Company conducted the "RBA Code of Conduct Orientation" for 75 new employees. Among them, 5 expatriate employees were unable to participate as they went directly to their work locations, resulting in 70 actual participants (participation rate of 93.33%).

Prevention of Unlawful Infringement

Every employee shall receive workplace unlawful infringement prevention training, which has been incorporated into the education and training programs for both new and current employees in 2025. The training content is designed according to different target groups and updated in a timely manner, covering workplace management policies, grievance and reporting channels, techniques for enhancing the identification of potential violent situations, and response mechanisms.

Security Personnel Human Rights Training

Unictron commissions Yi Siang Security to provide security services. New security personnel are required to complete a 5-day pre-service training program (totaling 40 hours). After employment, each security staff member undergoes four hours (four sessions) of in-service training every month in accordance with the "Security Personnel Training Program" stipulated by the National Police Agency, Ministry of the Interior, and also completes the human rights training courses planned by the Company.

In 2024, a total of three security personnel completed the training (100% participation), with a total of 96 training hours. The training courses included human rights education for security personnel, promotion of sexual harassment prevention and handling measures, principles and precautions for security duties, as well as first aid theory and drills.

Human Rights Complaint

If employees experience forced labor, discrimination, harassment, abuse, or threats in their work or daily life from factory management personnel (including security staff), they may report to their immediate supervisor or file a complaint through any of the Company's grievance channels (including but not limited to telephone, email, and suggestion boxes), either under their name or anonymously. For grievance channels and investigation procedures, please refer to Section 1.2 Stakeholder Communication of this Report.

In the event of unlawful infringement by non-employees or incidents of stalking and harassment, the matter shall be immediately reported to the police authorities for investigation and handling.

> **In 2024, there were no human rights-related grievances**

Labor-management Communication

Although Unictron has not established a labor union nor signed a collective agreement, the Company respects all employees' rights to voluntarily form and join unions, engage in collective bargaining and peaceful assembly, as well as their right to choose not to participate in such activities.

To promote labor-management cooperation and coordinate labor relations, the Company holds a labor-management meeting once every quarter in accordance with the Labor Standards Act and the Regulations for Implementing Labor-Management Meetings. In 2024, a total of 4 meetings were held, covering topics such as the flexible working hours system, regulations on night shifts for female workers, adjustments to leave and attendance, and explanations on the use of annual leave. All matters were unanimously approved by the attending representatives, and no labor disputes occurred throughout the year.

Unlawful Infringement Prevention Program for Employees

To ensure employees' workplace safety and physical and mental health, and to prevent physical or psychological harm caused by unlawful infringement in the workplace, Unictron has established the "Unlawful Infringement Prevention Program for Employees" in accordance with Article 6 of the Occupational Safety and Health Act and Article 324-3 of the Occupational Safety and Health Facilities Regulations.

The President appoints senior management to lead occupational safety and health personnel and, together with supervisors from various departments (units), forms a working group. Members include representatives from occupational safety and health, human resources, legal affairs, business, and security units. The group conducts a risk assessment once a year on a regular basis. In 2024, a total of zero severe injuries, zero moderate injuries, and five minor injuries were assessed. Corresponding environments and duties were reviewed and examined according to their risk levels to identify areas for improvement.

Overview of Unit Personnel/Responsibilities	Risk Identification and Assessment Steps
President • A declaration prohibiting workplace violence has been issued by the Company and posted on the bulletin board. • Responsible for supervising the implementation of this program to ensure employees' physical and mental well-being.	**01** Identify Hazard Factors
Occupational Safety and Health Personnel • Conduct annual reviews of incidents related to "Unlawful Infringement in the Performance of Duties." • Provide grievance or reporting channels and report to the competent authorities when necessary.	**02** Who May Be Subject to Unlawful Infringement? How Could Harm Occur?
Occupational Health Service Nurse • Provide medical advice or access to resources (e.g., psychological counseling). • Track implementation effectiveness.	**03** Are the Preventive Measures Sufficient?
Occupational Health Service Physician • Provide health guidance or medical advice. • Provide suitability assessments and recommendations for physical and mental health protection measures, such as job adjustments or reassignment.	**04** Record Findings
Supervisors of Each Unit • Exercise supervisory functions to prohibit unlawful infringement behaviors among employees in the workplace and proactively show concern for whether subordinates have experienced unlawful infringement. • Provide necessary protective measures for subordinates and assist with appropriate job adjustments.	**05** Review and Revise the Assessment
HR Department • Include workplace unlawful infringement prevention courses in the annual training program. • Compile statistics, investigations and handling of unlawful infringement incidents, and report them in the weekly management meeting.	
All Employees • Employees shall accept and respect one another. • Cooperate in receiving workplace unlawful infringement prevention training and participate in the implementation of the workplace unlawful infringement prevention program.	

5.2 Talent Attraction and Retention

Employee Structure and Distribution

Unictron's "Labor Policy" clearly stipulates that child labor (workers under the age of 16) shall not be employed at any stage of production. In 2024, the total number of employees at Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan) was 499, all of whom were full-time regular employees, with no part-time, temporary, or non-guaranteed employees. The number of employees has shown no significant fluctuations over the past three years. Non-employee workers were all outsourced contractors, including 13 engineering contractors (machinery and equipment), 1 environmental support staff member, and 3 security support staff members.

- Unictron's Employee Profile for the Past Three Years (Unit: People)

Item/Gender		Male						Female						Total
Year	Contract Type	Regular			Temporary			Regular			Temporary			
	Age	Under 30 years old	30-50 years old	Over 51 years old	Under 30 years old	30-50 years old	Over 51 years old	Under 30 years old	30-50 years old	Over 51 years old	Under 30 years old	30-50 years old	Over 51 years old	
2022	Full-time	44	169	36	1	2	0	35	189	29	1	0	0	506
	Subtotal	252						254						
2023	Full-time	43	178	39	0	0	0	40	179	32	0	0	0	511
	Subtotal	260						251						
2024	Full-time	43	182	40	0	0	0	26	167	41	0	0	0	499
	Subtotal	265						234						

Unictron's Employee Gender Distribution in 2024

46.89% Male / 53.11% Female

Male / Female
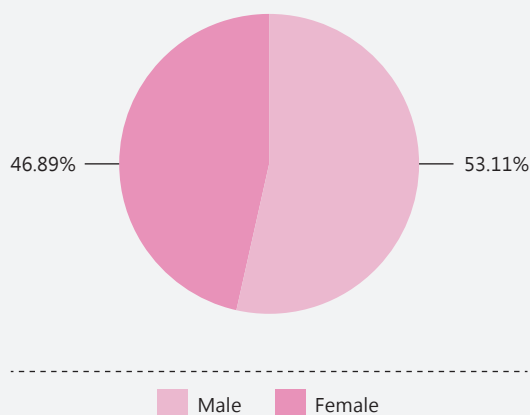
Unictron's Employee Age Distribution in 2024

16.23% / 13.83% / 69.94%

Under 30 years old / 30-50 years old / Over 51 years old
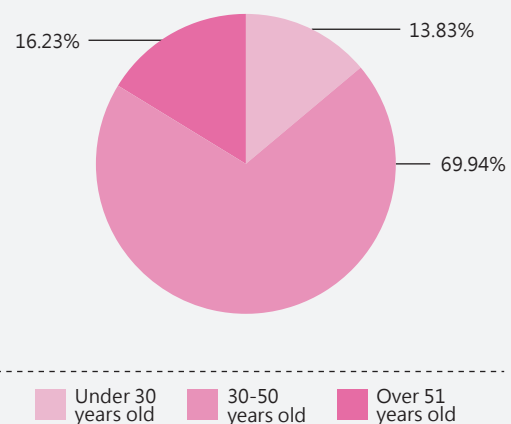
Note:
1. The data is obtained from the human resources system, based on the number of employees as of December 31 of each year, with no numerical assumptions.
2. This chapter (Friendly Workplace) focuses on Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan). The employee calculation scope excludes board members, expatriate employees from Unictron's Taiwan operating sites (as listed below), and Unictron (Shenzhen).
3. In 2022, 2 male employees were dispatched to China; in 2023, 3 male employees were dispatched to China; and in 2024, 1 male employee was dispatched to China and 4 male employees were dispatched to Vietnam.

The Company values workplace diversity and equality, adhering to the principle of appointing employees based on their talents and capabilities. In 2024, 87.5% of senior management were of local nationality. The Company also employed 90 Filipino employees (accounting for 18.04% of total employees) and 3 employees with disabilities (accounting for 0.60% of total employees). However, as the number of employees with disabilities did not meet the statutory ratio, the Company paid the required compensation in accordance with regulations. The aforementioned non-local and employees with disabilities were all in non-management positions.

Gender Distribution by Job Category in 2024

Female Senior Manager 25.00%
Female Management Position 18.33%
Female Non-Management Position 51.28%
Male Senior Manager 75.00%
Male Management Position 81.67%
Male Non-Management Position 48.72%
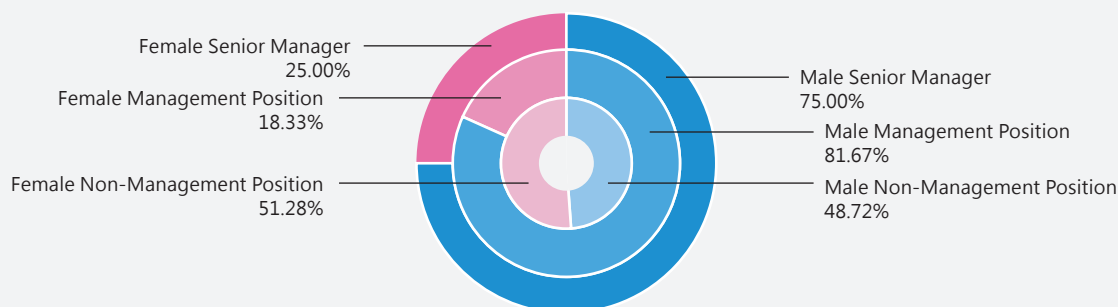
Note:
1. Local nationality refers to the Taiwan region.
2. Senior managers refer to division director level and above, while management positions refer to section chief level and above.

● **Unictron's Employee Distribution by Job Category for the Past Three Years (Unit: People)**

Year			2022	2023	2024
Item/Gender		Age	Number of people	Number of people	Number of people
Senior Manager	Male	Under 30 years old	0	0	0
		30-50 years old	1	1	1
		Over 51 years old	7	6	5
		Subtotal	8	7	6
	Female	Under 30 years old	0	0	0
		30-50 years old	0	0	0
		Over 51 years old	2	2	2
		Subtotal	2	2	2
Total			10	9	8
Management Position	Male	Under 30 years old	0	0	0
		30-50 years old	20	23	28
		Over 51 years old	16	20	21
		Subtotal	36	43	49
	Female	Under 30 years old	0	0	0
		30-50 years old	10	8	8
		Over 51 years old	1	2	3
		Subtotal	11	10	11
Total			47	53	60

Year		2022	2023	2024
Item/Gender	Age	Number of people	Number of people	Number of people
Non-Management Position — Male	Under 30 years old	45	43	43
	30-50 years old	150	154	153
	Over 51 years old	13	13	14
	Subtotal	208	210	210
Non-Management Position — Female	Under 30 years old	36	40	26
	30-50 years old	179	171	159
	Over 51 years old	26	28	36
	Subtotal	241	239	221
Total		449	449	431
Total		506	511	499

Employee Retention

In 2024, Unictron had a total of 75 new employees (50 males and 25 females), with an overall recruitment rate of 15.03%. The number of resignations was 98 (52 males and 46 females), with an overall turnover rate of 9.82%.

In the event of significant changes in operations, the Company will convene a labor and management meeting to include the matter as a major agenda item and obtain the consent of labor representatives. If personnel adjustments or changes to terms and conditions of employment are involved, affected employees will be notified in accordance with the minimum notice periods under the Labor Standards Act.

- Unictron's New Employee Profile for the Past Three Years

Year	2022						2023						2024					
Gender	Male			Female			Male			Female			Male			Female		
Item / Age	Number of people	Total number of people in the category	New hire rate (%)	Number of people	Total number of people in the category	New hire rate (%)	Number of people	Total number of people in the category	New hire rate (%)	Number of people	Total number of people in the category	New hire rate (%)	Number of people	Total number of people in the category	New hire rate (%)	Number of people	Total number of people in the category	New hire rate (%)
Under 30 years old	42	45	93.33	22	36	61.11	19	43	44.19	12	40	30.00	15	43	34.88	5	26	19.23
30-50 years old	85	171	49.71	50	189	26.46	45	178	25.28	41	179	22.91	30	182	16.48	18	167	10.78
Over 51 years old	9	36	25.00	3	29	10.34	8	39	20.51	1	32	3.13	5	40	12.50	2	41	4.88
Total number of new employees	211						126						75					
Number of employees	506						511						499					
Total new hire rate (%)	41.70						24.66						15.03					

Note:
1. New hire rate (%) = Number of new hires in the category (gender, age) during the year/total number of employees in the category (gender, age) at the end of the year × 100%.
2. Overall new hire rate (%) = Total number of new hires during the year/total number of employees at the end of the year × 100%.
3. The number of new employees does not exclude those who resigned during the year.

- **Unictron's Profile of Resigned Employees for the Past Three Years**

Year	2022						2023						2024					
Gender	Male			Female			Male			Female			Male			Female		
Item/Age	Number of people	Total number of people in the category	Turnover rate (%)	Number of people	Total number of people in the category	Turnover rate (%)	Number of people	Total number of people in the category	Turnover rate (%)	Number of people	Total number of people in the category	Turnover rate (%)	Number of people	Total number of people in the category	Turnover rate (%)	Number of people	Total number of people in the category	Turnover rate (%)
Under 30 years old	53	45	117.78	41	36	113.89	9	43	20.93	6	40	15.00	8	43	18.60	14	26	53.85
30-50 years old	98	171	57.31	69	189	36.51	43	178	24.16	49	179	27.37	36	182	19.78	26	167	15.57
Over 51 years old	11	36	30.56	7	29	24.14	10	39	25.64	2	32	6.25	8	40	20.00	6	41	14.63
Total number of resigned employees	279						119						98					
Number of employees	506						511						499					
Total turnover rate (%)	55.14						23.29						19.64					

Note:
1. Turnover rate (%) = Number of employees who resigned in the category (gender, age) during the year/total number of employees in the category (gender, age) at the end of the year × 100%.
2. Overall turnover rate (%) = Total number of employees who resigned during the year/total number of employees at the end of the year × 100%.
3. In 2024, employees who resigned included those who left voluntarily, were laid off, or retired.
4. In 2022, several dispatched operators (under 30 years old) were employed, resulting in a relatively higher turnover rate.

Employee Benefits

Unictron regards employees as important assets and upholds respect for humanity and care for employees as one of its management philosophies. To fully safeguard the physical and mental well-being of employees and their families, and to establish various life protections so that they can devote themselves wholeheartedly to the Company's growth, the Company provides or sponsors various welfare programs. These are planned and implemented by the Employee Welfare Committee, which is composed of Company employees and is responsible for employee welfare matters.

Employee Benefit Measures

Well-rounded Insurance Plans

In addition to mandatory participation in labor insurance and National Health Insurance, all employees are provided with group insurance benefits superior to statutory requirements. Furthermore, accident insurance is offered to managers and sales staff, with premiums fully covered by the Company.

Considerate Benefits

The company has an employee canteen serving lunch, and provides meal subsidies to employees. The Company holds festival special sales from time to time to provide employees with healthy and affordable consumption for the daily needs. In addition to statutory special leave, paternity leave, and menstrual leave, the marriage, funeral and maternity subsidies are provide and the comprehensive health care to ensure the physical and mental health of employees.

Company Environment with Sound Facilities

The stationed medical care team composed of professional specialist physicians and nurses, keeps the health of employees in check through the handling of various activities, such as health checks, medical health lectures, cancer screening activities, physical therapy, health information, among other things, to create a comprehensive health care mechanism. for body, mind and soul.

Diversified Welfare Committee Activities

To balance the work and life of employees, the Welfare Committee has launched various activities under the themes of vitality, humanities and arts, green public welfare, and club activities, matching festivals, parent-child interactions, year-end parties, and family days, for employees to relieve their physical and mental stress and enjoy the work and life.

Childcare Benefits

In accordance with the Act of Gender Equality in Employment, Unictron provides eligible employees with unpaid parental leave. Employees who have served at the Company for at least six months may apply for unpaid parental leave before each child reaches the age of 3. The leave period may last until the child reaches the age of 3, but shall not exceed 2 years. If an employee is raising 2 or more children at the same time, the period of unpaid parental leave shall be calculated cumulatively, with a maximum limit of 2 years for the youngest child.

- **Unpaid Parental Leave Statistics Table**

Item/Year	2022			2023			2024		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for unpaid parental leave applications A	19	15	34	20	14	34	20	13	33
Number of employees who actually applied for unpaid parental leave during the year B	1	6	7	2	0	2	0	2	2
Number of employees scheduled to return from unpaid parental leave during the year C	1	9	10	2	2	4	0	0	0
Number of employees who actually returned from unpaid parental leave during the year D	0	1	1	2	0	2	0	0	0
Number of employees who actually returned from unpaid parental leave in the previous year E	0	1	1	0	1	1	2	0	2
Number of employees who continued working for one year after returning from unpaid parental leave in the previous year F	0	1	1	0	1	1	2	0	2
Return rate from unpaid parental leave during the year % (D/C)	0.00	11.11	10.00	100.00	0.00	50.00	-	-	-
Retention rate after returning from unpaid parental leave during the year % (F/E)	-	100.00	100.00	-	100.00	100.00	100.00	-	100.00

Note:
1. The statistical scope of employees eligible for unpaid parental leave applications during the year covers those who took maternity leave or paternity leave within the three years preceding the reporting period.
2. Calculation method: For 2024, the statistical scope of eligibility is based on the number of employees who took maternity leave or paternity leave from January 1, 2021 to December 31, 2024, and so on for subsequent years.

Retirement Benefits

The Company has established retirement management regulations in accordance with the Labor Standards Act, the Labor Pension Act, and other relevant regulations. As of the end of 2024, 0% of employees had chosen the old system, while 100% had chosen the new system (including approximately 2.2% of employees who retained seniority under the old system).

Employees Covered by the Retirement Provisions of the Labor Standards Act (Old Scheme)	Employees Covered by the Retirement Pension System under the Labor Pension Act (New Scheme)
• In accordance with the Labor Standards Act, 2% to 15% of the total monthly salary is allocated monthly as retirement reserve funds, deposited into the Bank of Taiwan under the name of the Supervisory Committee of Business Entities' Labor Pension Reserve, which is responsible for handling the collection and disbursement, custody, utilization, and supervision of the funds. • As of the end of December 2024, the account balance was NT$8,222 thousand, an amount sufficient to cover the full reserve required under the Labor Standards Act for employees eligible for retirement by the end of the following year.	• In accordance with the Labor Pension Act, the Company contributes no less than 6% of each employee's monthly wage to their individual labor pension account established with the Bureau of Labor Insurance, based on the monthly contribution wage grading table approved by the Executive Yuan. • Employees may also voluntarily contribute an additional 0 to 6% of their wages to their individual pension accounts.

▌ 5.3 Employee Cultivation and Development

Talents are the most important competitive advantage of the Company, and the cultivation and development of talents is an important element of the Company's long-term development. To this end, Unictron has established a comprehensive talent recruitment and development mechanism. Based on internal and external training management systems and employees' needs for on-the-job learning, the Company integrates organizational strategies, individual performance development, and practical work requirements to design overall training programs, helping employees realize their potential and motivating performance. The long-term goal is to cultivate globalized talents, deeply root the corporate culture and values in employee work conducts, and establish the unique competitive advantages that are difficult to replace.

• 3 Major Systems of Education and Training

1 By Function	Professional Competency Training (Internal Auditor Training, Radiation Safety Training, Practical Training on Calibration of Measuring Instruments, Training on Operation of Instrument Equipment, Measurement System Analysis Training, Occupational Safety and Health Management System, Quality 8D Problem-Solving Method, Statistical Process Control (SPC) and Planning, etc.)
2 By Position Level	Managerial Competency Courses (Management Skills Development for New Managers, Talent Recruitment and Interview Techniques, High-Performance Teams, Subordinate Development and Growth, Cross-Generational Employee Leadership and Management, Employee Performance Coaching and Handling Skills, Decision-Making and Problem-Solving, Capability Development for Implementing Senior Strategic Objectives)
3 Self-development Courses	New Employee Training, General Courses, and Government-Sponsored Courses (Company Introduction, Management Systems and Occupational Safety and Health Training, Introduction and Use of Hazardous Substances in Quality, Information Security Training, etc.)

• Unictron's Employee Training Hours Statistics for the Past Three Years

Year		2022			2023			2024		
Item/Gender		Total Number of Participants (people)	Total Training Hours (hours)	Average Training Hours (hours/people)	Total Number of Participants (people)	Total Training Hours (hours)	Average Training Hours (hours/people)	Total Number of Participants (people)	Total Training Hours (hours)	Average Training Hours (hours/people)
Senior Manager	Male	8	12	1.50	7	96	13.71	6	36	6.00
	Female	2	48	24.00	2	36	18.00	2	18	9.00
Management Position	Male	36	180	5.00	43	618	14.37	49	516	10.53
	Female	11	114	10.36	10	234	23.40	11	120	10.91
Non-Management Position	Male	208	2,964	14.25	210	4,452	21.20	210	2,736	13.03
	Female	241	2,088	8.66	239	3,264	13.66	221	2,676	12.11
Subtotal (Male)		252	3,156	12.52	260	5,166	19.87	265	3,288	12.41
Subtotal (Female)		254	2,250	8.86	251	3,534	14.08	234	2,814	12.03
Total		506	5,406	10.68	511	8,700	17.03	499	6,102	12.23

Note:
1. Senior managers refer to division director level and above, while management positions refer to section chief level and above.
2. Average training hours = total training hours/total number of employees; average training hours by category and gender = total training hours of each category by gender during the year/total number of employees of each category by gender during the year.

- Unictron's Employee Training Expense Statistics for the Past Three Years

Year	2022			2023			2024		
Item	Total Number of Participants (people)	Total Training Expenses (NT$ thousand)	Average Training Expenses (NT$ thousand/ people)	Total Number of Participants (people)	Total Training Expenses (NT$ thousand)	Average Training Expenses (NT$ thousand/ people)	Total Number of Participants (people)	Total Training Expenses (NT$ thousand)	Average Training Expenses (NT$ thousand/ people)
Male	252	440.83	1.75	260	310.94	1.20	265	230.57	0.87
Female	254	198.86	0.78	251	137.4	0.55	234	109.11	0.47
Total	506	639.69	1.26	511	448.34	0.88	499	339.68	0.68

Education and Training

Performance Evaluation

To provide employees with the opportunity to have face-to-face discussions with their supervisors, enabling mutual review and cooperation to achieve goals, continuously improve work, and enhance employee capabilities, all Unictron employees, regardless of gender or job category, undergo performance evaluations twice a year.

- Unictron's Employee Performance Evaluation Statistics in 2024

Employee Category	Gender	Total number of employees in the category A	Number of employees to be evaluated B	Number of employees evaluated C	Percentage of employees evaluated to total employees Percentage (C/A)	Percentage of employees evaluated to employees subject to evaluation (C/B)
Senior Manager	Male	6	6	6	100%	100%
	Female	2	2	2	100%	100%
	Subtotal	8	8	8	100%	100%
Management Position	Male	49	49	49	100%	100%
	Female	11	11	11	100%	100%
	Subtotal	60	60	60	100%	100%
Non-Management Position	Male	210	210	210	100%	100%
	Female	221	221	221	100%	100%
	Subtotal	431	431	431	100%	100%
Total		499	499	499	100%	100%

Note: Senior managers refer to division director level and above, while management positions refer to section chief level and above.

Remuneration System

Employees are the most important assets of the Company. Unictron values employees' work performance and career development. Each year, the Company conducts market salary surveys to establish a competitive remuneration system and grants performance bonuses based on operational conditions and individual employee performance, thereby meeting employees' needs for work-life balance and achievement. To this end, in accordance with the Articles of Incorporation, if the Company generates profits in a given year, 10% to 15% shall be allocated as employee remuneration. However, if the Company has accumulated losses, the amount needed to cover such losses shall be reserved in advance.

The standard salary of Unictron's entry-level employees (referring to local operators) compared with the statutory minimum wage in Taiwan for 2024 (NT$27,470) is shown in the table below. In addition, the contractual wages paid under agreements with outsourcing companies (including security and cleaning services) all comply with the minimum standards of the Labor Standards Act.

Entry-level Personnel	Male	Female
Multiple	1.08 times	1.08 times

Note: Standard salary refers to the regular monthly salary paid on a fixed basis.

The Company's basic salary is calculated based on the regular monthly salary paid to employees, while remuneration refers to the total annual remuneration (including basic salary and bonuses). Employee salaries are determined based on individual education, experience, expertise, market conditions, and internal company regulations, and are not influenced by factors such as gender, race, language, religion, age, political affiliation, or marital status. For detailed information on the average and median salaries of full-time employees not serving in managerial positions, as well as changes in these figures compared with the previous year, please refer to the salary information of full-time employees not serving in management positions disclosed on MOPS.

• **Unictron's Ratio of Basic Salary and Remuneration Between Male and Female Employees in 2024**

Category	Basic Salary		Remuneration	
	Male	Female	Male	Female
Senior Manager	1.15	1	1.19	1
Management Position	1.40	1	1.70	1
Non-Management Position	1.25	1	1.36	1

Note:
1. Senior managers refer to division director level and above, while management positions refer to section chief level and above.
2. The basic salary in the above table is calculated based on the regular monthly salary paid to employees as of the end of 2024. To avoid distortions in the calculation of remuneration ratios due to bonuses for employees who were newly hired or resigned within the year, employees with less than one year of service were excluded from the remuneration calculation.

5.4 Occupational Health and Safety

Occupational Safety and Health Management System

In November 2024, Unictron passed the external verification of the ISO 45001: 2018 Occupational Health and Safety Management System conducted by ARES International Certification Co., Ltd. and obtained certification (valid until November 2027). The scope of this verification covered the design and manufacturing of antennas, antenna modules, electronic ceramic chips, global positioning systems, radio frequency, satellite communication, and ultrasonic sensor-related products at Unictron's Taiwan operating sites (Taoyuan and Hsinchu), as well as all workers and operational activities at these sites.

However, the scope of applicability of this management system includes Unictron's Taiwan operating sites (Taoyuan and Hsinchu), as well as all workers and operational activities at these sites.

Occupational Safety and Health Management Policies

Under the Company's management philosophy of pursuing balanced development and sustainable operations, everything is people-oriented, in compliance with laws and regulations, with continuous improvement in the management of occupational safety and health.

Occupational Safety and Health Commitment	Occupational Safety and Health Goals
• All of the Company's products, activities, and services comply with occupational safety and health regulations and related legal requirements. • Promote risk management to reduce occupational safety and health risks and minimize impacts on personnel and occupational safety and health. • Continuously improve work practices, regularly review management performance, and strive to achieve the goal of zero major incidents. • Implement training and awareness programs to ensure that all employees understand the Company's occupational safety and health policies and its responsibilities toward stakeholders, while providing the necessary education and training.	• Maintain the validity of the ISO 45001 Occupational Health and Safety Management System certification. • Zero major occupational accidents.

Occupational Safety and Health Committee

In accordance with the Occupational Safety and Health Act and the Occupational Safety and Health Management Regulations, Unictron has established an Occupational Safety and Health Committee responsible for planning, promoting, and supervising occupational safety and health matters. Meetings are held at least once every three months. In 2024, a total of four meetings were held, with topics discussed or reported including the Prevention Plan for Diseases Induced by Abnormal Workload, annual fire drills, workplace environment monitoring, and the employment plan for middle-aged and elderly persons.

- **Unictron's Taiwan Operating Sites Occupational Safety and Health Committee Overview**

Category	Number of people/ Percentage	Description
Chairperson (people)	1	**Responsibility:** Overall management of committee affairs
Managers and Professionals (people)	6	**Personnel/Responsibilities:** • Category A Business Manager / Responsible for formulating, planning, supervising, and guiding the promotion of occupational safety and health work. • Occupational Safety Administrator / Responsible for formulating, planning, supervising, and guiding the promotion of occupational safety and health work. • Occupational Safety and Health Administrator / Responsible for formulating, planning, supervising, and guiding the promotion of occupational safety and health work.
Labor Representative (people)	4	**Personnel/Responsibilities:** • Medical Personnel / Responsible for performing nursing duties. • Workers / Responsible for supervising and implementing occupational safety and health work.
Labor Representative Percentage (%)	36.4	

Hazard Identification and Risk Assessment

In accordance with the requirements of ISO 45001, Unictron conducts hazard identification and risk assessment once a year. This is carried out by representatives from each department together with the Occupational Safety and Health Committee, focusing on activities, products, and service processes that may cause injury or adverse health effects. Management measures are implemented based on the identification and assessment results.

- **Scope of Consideration for Hazard Identification and Risk Assessment**

● Incidents that occurred within or outside the Company in the past, including emergencies and their causes.	● Potential emergency incidents.
● Routine and non-routine activities and conditions, including hazards arising from the following: • Infrastructure, equipment, materials, substances, and physical conditions in the workplace. • The life cycle considerations of the Company's products and services, including design, research, development, testing, production, assembly, construction, service provision, maintenance, and disposal stages. • Human factors. • Work implementation status.	● Personnel considerations shall include: • Personnel entering the workplace and their activities, including employees, contractors, visitors, and other individuals. • Personnel in the vicinity of the workplace who may be affected by the Company's activities. • Workers engaged in work-related activities at locations not directly controlled by the Company.
● Work planning or arrangements, social factors (including workload, working hours, victimization, harassment, and bullying), as well as the Company's leadership and culture.	● Other issues, including consideration of: • The design of work areas, processes, facilities, machinery/equipment, operating procedures, and work arrangements, including their adaptation to worker's needs and capabilities regarding the above issues. • Hazards arising from operational activities occurring in the vicinity of the workplace that are under the control of the organization. • Situations occurring in the vicinity of the workplace that are not under the control of the organization but may cause injury or adverse health effects to workplace personnel.

In 2024, a total of 42 hazard identifications were conducted, categorized as 4 high-risk, 2 medium-risk, 30 low-risk, and 6 unacceptable risks.

Risk Mitigation and Elimination

To prevent environmental pollution, avoid abnormal machinery and equipment accidents, and safeguard workers' safety and health, occupational safety personnel conduct monthly self-inspections of the plant. If any abnormal conditions or potential hazards are identified, they promptly notify the on-site department supervisor for handling and, depending on the situation, implement appropriate emergency measures or maintenance in accordance with relevant procedures. This ensures continuous maintenance and improvement of the working environment, providing employees with a safe and healthy workplace. Items identified through hazard identification and risk assessment as unacceptable risks (high risks) have all been addressed with corresponding improvement measures.
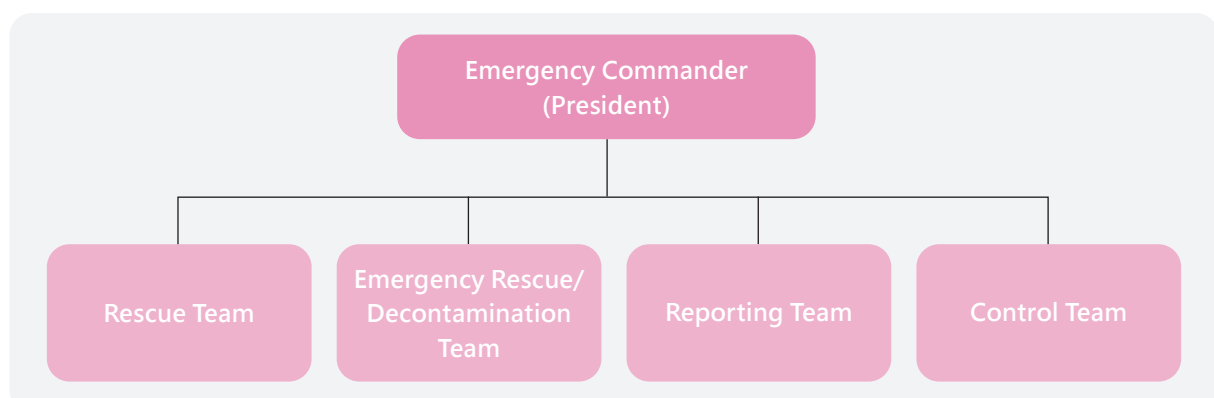
- Overview of Risk Improvement Measures

Unacceptable Risks		Summary of Improvement Measures
High-risk	Lead Poisoning	• Regular job rotation. • Provide milk beverages to relevant workers.
	Dust Hazards	• Implement workplace environment improvements for dust operations. • Relevant workers wear dust-proof clothing/hats, safety goggles, N95 masks, and latex gloves. • Regular job rotation.
	Electric Shock Hazards	• Implement improvement works on distribution panels, conduct comprehensive inspections of distribution boxes, and install partition boards to prevent electric shock hazards.

In addition, in accordance with the relevant provisions of the Occupational Safety and Health Act, a monitoring company is commissioned each quarter to conduct workplace environment monitoring at Unictron's Taiwan operating sites (Taoyuan and Hsinchu). The monitoring items include carbon dioxide, illumination, dust, total dust, high-temperature operations, lead, organic solvents, and fixed-point noise. In 2024, all monitoring results complied with regulatory requirements.

Accident Reporting, Investigation, and Handling

In the event of natural disasters or other unexpected accidents related to safety and health, reporting, handling, disaster recovery, and restoration are carried out in accordance with Unictron's "Emergency Response Plan." The incidents are then analyzed and reviewed to clarify the causes, develop countermeasures, and prevent similar accidents from recurring. In addition, in accordance with Article 18 of the Occupational Safety and Health Act, when employees performing their duties discover an imminent danger, they may stop work and retreat to a safe location without endangering the safety of other workers, and immediately report to their direct supervisor. During general occupational safety and health training for new employees, the Occupational Safety Department places special emphasis on explaining this regulation to ensure that employees are not subject to adverse actions for exercising the above rights. In 2024, no emergency accidents occurred.

Emergency Response Organization Structure and Responsibilities

```
                    Emergency Commander
                        (President)
    ┌───────────────┬───────┴───────┬───────────────┐
  Rescue       Emergency Rescue/   Reporting      Control
   Team         Decontamination      Team          Team
                    Team
```

- **Emergency Response Team Task Allocation and Responsibilities**

Responsibilities Team	Content of Duties
Emergency Commander	• Responsible for promoting the emergency response structure, monitoring conditions in the event of an accident or disaster, determining the type of incident, and deciding on response measures. • Responsible for convening emergency response team members and directing the execution of their tasks.
Reporting Team	• In the event of a disaster, responsible for notifying all plant personnel, supporting factories, the police, fire department, Environmental Protection Bureau, Science Park Administration, and nearby personnel.
Control Team	• Assist in the isolation and safe evacuation of plant personnel and nearby individuals, as well as in the safety control of personnel and vehicles.
Rescue Team	• Responsible for contacting medical units. • Responsible for providing emergency first aid to the injured and arranging their transfer to medical facilities.
Emergency Rescue/ Decontamination Team	• Responsible for controlling and handling accidents such as toxic chemical leaks, fires, and explosions. • Responsible for rescuing injured personnel during disasters. • Responsible for post-disaster environmental restoration. • Responsible for the decontamination of personnel and equipment.

Emergency Response Procedures
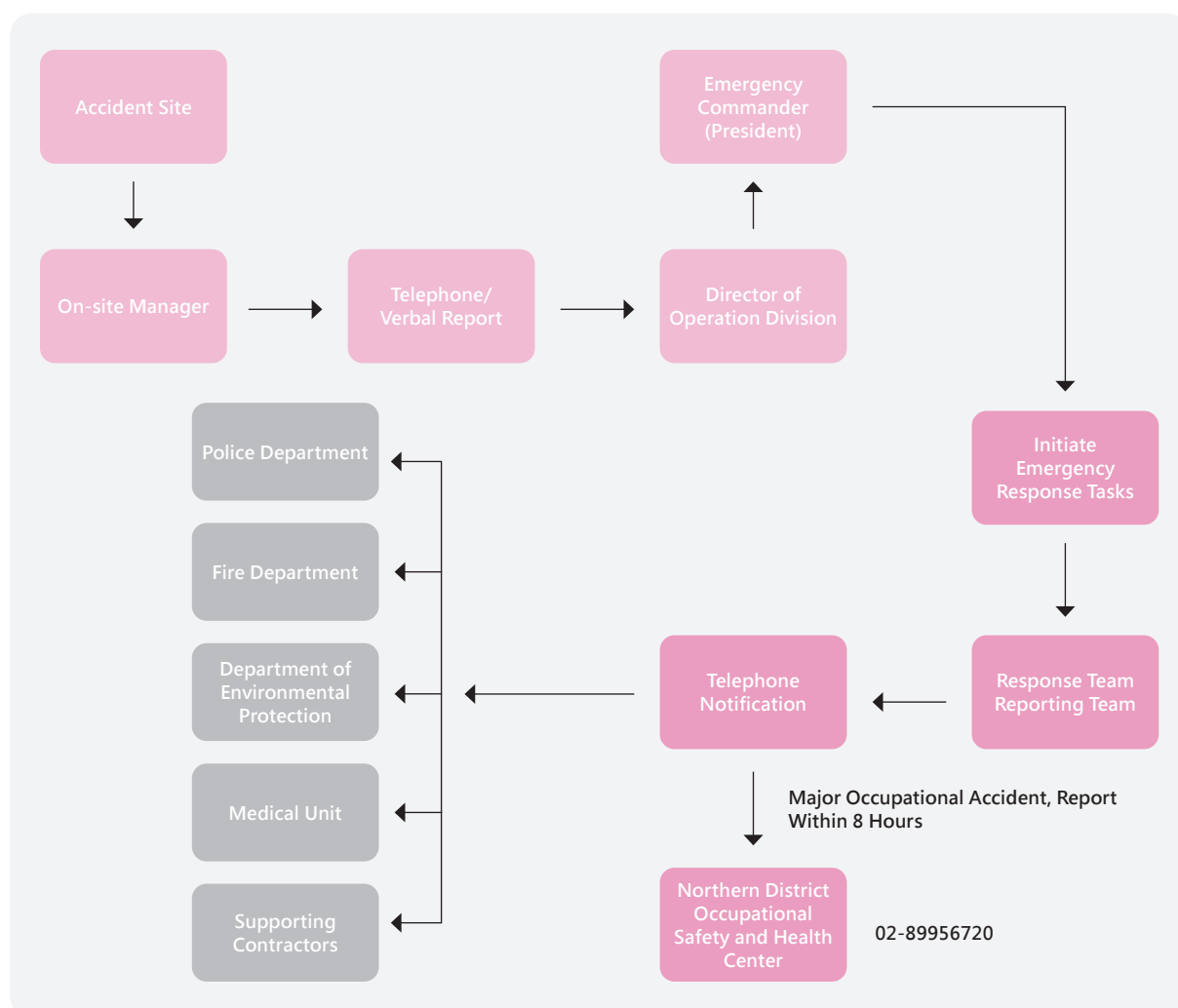
Occupational Safety and Health Education and Training

To enhance employees' occupational safety and health awareness and reduce the risk of workplace injuries and hazards, Unictron, in accordance with the Occupational Safety and Health Act, requires new employees to complete general safety and health training on their first day of employment before starting work at their positions. Employees engaged in specialized operations must complete hazardous chemical safety and health training before undertaking related tasks.

In 2024, employees at Unictron's Taiwan operating sites (Taoyuan, Hsinchu, and Tainan) who were required to undergo training under the Occupational Safety and Health Act all completed safety and health training in accordance with relevant regulations. The training content covered the Occupational Safety and Health Act, labeling and control of hazardous chemicals, prevention of machinery and equipment hazards, prevention of electrical risks, emergency response, and contractor safety management.

- Unictron's 2024 Occupational Safety and Health Education and Training

Course Category	Training Participants	Session	Number of Employees Required to Receive Training	Number of Employees Who Actually Received Training	Total Training Hours
General Safety and Health	New Employees	40	75	75	225
Hazardous Chemical Labeling and Control	Special Operators	15	648	648	1,944
Emergency Response	Employees	2	212	212	848
Contractor Safety Management	Contractors Entering the Plant for Construction	4	26	26	78
Total		61	961	961	3,095

Class A business supervisors are required to attend at least 6 hours of in-service training every 2 years, while occupational safety managers and occupational safety and health administrators are required to attend at least 12 hours of in-service training every two years. In 2024, all required training was completed in accordance with the regulations.

In addition, Unictron conducts emergency evacuation drills twice a year, once in each half of the year, to verify the quantity and functionality of hardware, software, and communication equipment required in handling various emergency incidents, as well as employees' proficiency in operating them. These drills help cultivate employees' emergency response capabilities and minimize disaster losses caused by unexpected accidents.

In 2024, a total of two drills were conducted in June and November, with 375 participants and a total of 8 training hours. After the emergency response drills, the President or the management representative convenes a review meeting with all plant units. Following the PDCA model, the emergency response plan is evaluated and revised as necessary to ensure its appropriateness and feasibility.

Contractor Safety Management

To prevent occupational accidents, Unictron requires contractors and subcontractors to sign the "Contractor Environmental Safety and Health Code" before commencing construction cooperation. Necessary measures are also implemented, including establishing a coordination organization prior to construction, designating a person in charge of the workplace to serve as commander and coordinator, holding regular coordination meetings to address deficiencies, and keeping complete records of the review content. In 2024, no contractors or subcontractors experienced occupational accidents or violated relevant agreements.

Contractor Management Process

01 Contractors

Contractor Construction Environmental Safety and Health Notification Form	Contractor Environmental Safety and Health Code	Construction Operation Environmental Safety and Health Penalty Table	Labor Insurance Enrollment Information	Group Insurance Enrollment Information

02 Responsible Unit

Preliminary Review of Data Compilation

03 Occupational Safety Department

Data Review

04 Contractors

Application Form for On-site Construction Entry

05 Responsible Unit & Occupational Safety Department

Data Review /Qualification Review for Hazardous Operations

06 Responsible Unit & Occupational Safety Department

Hazard Notification / Pre-, During-, and Post-operation Inspection

07 Contractors

Project Execution / Safety and Environmental Maintenance

08 Responsible Unit

Project Acceptance

09 Occupational Safety Department

Case Closure

Occupational Injury Statistics

In 2024, Unictron had no major occupational accidents among employees. However, one occupational accident occurred within the plant (involving one person, accounting for 0.20% of the total number of employees). Analysis indicated that the cause was the failure to promptly detect aging equipment in the old plant area, which collapsed due to damage and resulted in personnel injury. Subsequently, the Company conducted a comprehensive inspection of the plant and repaired aging facilities. The General Affairs Department also strengthened the occasional inspection mechanism. In the event of equipment damage, warning barriers are immediately set up to prevent personnel from approaching, and repairs are promptly reported to avoid recurrence of similar incidents.

- **Unictron Occupational Safety Performance Statistics - Employees**

Item	2022	2023	2024
Total working hours	1,085,568.00	1,049,840.00	1,044,208.00
Number of fatalities caused by occupational injuries	0	0	0
Fatality rate caused by occupational injuries	0.00	0.00	0.00
Number of serious occupational injuries (excluding fatalities)	0	0	0
Rate of serious occupational injuries (excluding fatalities)	0.00	0.00	0.00
Number of recordable occupational injuries (including fatalities and serious occupational injuries)	5	3	1
Rate of recordable occupational injuries (including fatalities and serious occupational injuries)	4.61	2.86	0.96
Description of each type of occupational injury	2 cases of cuts; 3 cases of contusions.	1 case of cuts; 2 cases of contusions.	1 case of contusions.

Note:
1. The total working hours amounted to 1,044,208.00 hours.
2. The data in this table are based on the statistics of Unictron from the "Occupational Accident Statistics Reporting System of the Occupational Safety and Health Administration, Ministry of Labor."
3. Fatality rate caused by occupational injuries = number of fatalities caused by occupational injuries/working hours × 1,000,000.
4. Rate of serious occupational injuries (excluding fatalities) = number of serious occupational injuries (excluding fatalities)/working hours× 1,000,000; serious occupational injuries refer to injuries caused by occupational accidents that result in death or those that cannot or are unlikely to return to the pre-injury health condition within six months.
5. Rate of recordable occupational injuries = number of recordable occupational injuries (including fatalities and serious occupational injuries) / working hours × 1,000,000.
6. In 2024, the total working hours of non-employee workers at Unictron were 10,760 hours (estimated data). No occupational accidents or near misses occurred.

Occupational Health Services

On-site Physician Services

Unictron has long been committed to employee care, striving to fulfill its social responsibility and achieve sustainable operations while pursuing corporate growth. At its operating sites in Taiwan (Taoyuan and Hsinchu), Unictron has stationed professional nurses and formed a medical team with contracted occupational physicians. Through various activities, the Company safeguards employees' health, including health examinations, medical and health seminars, cancer screening programs, physical therapy, and health information, thereby establishing a comprehensive physical, mental, and spiritual healthcare system.

The contracted physician provides on-site services once a month and conducts consultations in accordance with the four major programs guided by the Occupational Safety and Health Administration. In 2024, a total of 107 consultations were conducted through on-site physician services.

| Item	2024 Consultation Statistics (Number of Sessions)
Prevention of Diseases Induced by Abnormal Workload	4
Prevention of Ergonomic Hazards	13
Maternal Health Protection	4
Aptitude Assessment for Middle-aged and Elderly Workers	6
Special Health Examination Level 2	63
Abnormal Health Examination Results	13
Health Consultation	4
Total	107

Health Examination

In accordance with the law, the Company provides pre-employment physical examinations for new employees and arranges regular general health examinations and special operation health examinations for employees as required. For employees under the age of 40, the Company offers general health examinations once every three years, which is superior to regulatory requirements.

In 2024, general health examinations for employees were not conducted (scheduled for 2025). The results of special health examinations showed that 77.66% were under Level 1 management and 22.34% were under Level 2 management. There were no employees under Level 3 or Level 4 management, nor any cases diagnosed as occupational diseases. If any employee is classified under Level 3 management in the special health examination, a physician will be arranged to conduct consultation and evaluation to confirm whether it is related to the job. If determined to be job-related, job adjustment will be carried out in accordance with procedures, along with medical consultation, follow-up, and a reassessment and evaluation of the safety of the working environment.

• **Unictron's 2024 Special Health Examination Items (Number of Participants)**

Item	Level 1 Management	Level 2 Management	Total	Level 1 Management Ratio (%)	Level 2 Management (%)
Lead Operation	104	17	121	85.95	14.05
Dust Operation	97	24	121	80.17	19.83
Ionizing Radiation Operation	18	22	40	45.00	55.00
Total	219	63	282	77.66	22.34

Special Health Examination Management Ratios

22.34%

77.66%

Level 1 Ratio   Level 2 Ratio
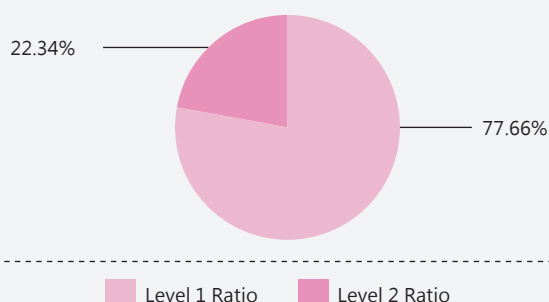
Employee Health Examination

Health Promotion

January 2024	Healthy Workplace Certification - Health Promotion Label

Unictron is committed to promoting workplace tobacco hazard prevention and health promotion, actively implementing smoke-free workplace and health promotion measures to establish an excellent healthy working environment. The Company has been certified with the Healthy Workplace Certification - Health Promotion Label (certificate valid from January 1, 2024 to December 31, 2026).

April 2024	Walking Challenge - Love Health, Love the Earth

In April 2024, Unictron collaborated with the Walkii online fitness application to organize the "Walking Challenge - Love Health, Love the Earth." By recording daily steps through the app, tree adoption was carried out based on the achievement rate of step goals, with the "I Plant For Life Corporation Aggregate" commissioned to assist in planting. The 30-day event attracted 150 participants, each walking 7,500 steps per day. A total of 109 participants achieved the goal on 20 days or more, resulting in an overall achievement rate of 71.3%. In total, four trees were planted with love. Through this activity, employees increased their physical activity, achieved the goal of health promotion, and embodied the spirit of loving the Earth

August 2024	Aromatherapy Stress-relief Seminar - Facial Care and Lower Limb Edema

In addition to caring for employees' physical health, Unictron also attends to their mental well-being. On August 22, 2024, the Company held an aromatherapy stress-relief seminar on the topic of "Facial Care and Lower Limb Edema," with a total of 24 participants.
Through the seminar, facial care knowledge was introduced and combined with a facial mask experience, helping employees improve complexion, refresh their spirit, and enhance their mood. The activity also incorporated aromatherapy for lower limb edema massage. By stimulating acupoints through massage, it helped prevent diseases and promote health, alleviating mental stress, relieving physical soreness, eliminating fatigue, enhancing metabolism, and facilitating detoxification. This allowed employees to achieve physical, mental, and spiritual well-being, with the aim of releasing stress outside of work and attaining mind-body balance.

September 2024	Exercise Seminar - Fascial Relaxation and Stretching Fun

Unictron values employees' physical and mental health and encourages proper stretching outside of work. On September 19, 2024, the Company collaborated with the Hiking Committee of the Taoyuan Sports Federation to hold an exercise seminar on the topic of "Fascial Relaxation and Stretching Fun," with a total of 30 participants.
This seminar taught employees how to perform fascial stretching to relieve stiffness, reduce pain, enhance joint mobility, and even help release stress, thereby improving sleep quality and alleviating chronic pain issues.

November 2024	Hiking Challenge Activity - Neiwan Maitai Historic Trail

On November 16, 2024, Unictron held a hiking challenge activity with a total of 49 participants. The event was held at the Neiwan Maitai Historic Trail in Yixing Village, Jianshi Township, Hsinchu County. The forest trail is well-preserved with its pristine charm, accompanied by lush greenery, streams, and small bridges. Participants enjoyed the scenic valley views along the way, and although drenched in sweat, they enthusiastically climbed to the summit. From the top, they admired the scenery of the Neiwan area and spent a refreshing and fulfilling day.

6 Social Inclusion

Unictron continues to focus on social issues, supporting public welfare activities in education, environmental protection, and care for the disadvantaged through the allocation of resources and practical actions. In 2024, the Company provided sponsorships totaling NT$446,100.

- **Unictron Social Welfare Contributions Over the Past Three Years Overview Table**

Year	Activity Item	Expense (NT$)
2022	Collaboration with Hsinchu Blood Center to Organize a Blood Donation Charity Event	14,700
	Total	14,700
2023	Collaboration with Hsinchu Blood Center to Organize a Blood Donation Charity Event	25,500
	Organized a Private Screening Event for the Movie "Good Morni MIT"	30,000
	Total	55,500
2024	Collaboration with Hsinchu Blood Center to Organize a Blood Donation Charity Event	15,600
	Sponsored Research Funding for National Cheng Kung University (see Section 3.1 Innovative R&D and Patents of this Report)	350,000
	Sponsored Funding for the Materials Forum of National Cheng Kung University (see Section 3.1 Innovative R&D and Patents of this Report)	30,000
	Sponsored Funding for Establishing an Art and Culture Corridor of the AAEON Foundation	25,500
	Sponsored Funding for the Mid-Autumn Festival Celebration of the Datong Community Development Association in Guanxi Township, as well as expenses for the community patrol team and volunteers	15,000
	Sponsored the Datongbo Public Welfare Scholarship of the Datong Community Development Association in Guanxi Township	10,000
	Total	446,100

Blood Donation & Public Welfare Event

Since 2022, the Company has collaborated annually with the Hsinchu Blood Center to organize blood donation charity events. In 2024, in cooperation with the "J Papa's Food Truck", a special vehicle was arranged to visit the plant on July 9, allowing employees to donate blood together, happily help others, and enjoy delicious food at the same time. A total of 44 participants donated 58 bags of blood. Through this event, employees rolled up their sleeves to give blood and show love, embodying the spirit of empathy and ensuring that the belief of "one bag of blood can save one life" continues.

Year	Number of Blood Donors	Number of Blood Bags Donated
2022	49	66
2023	51	73
2024	44	58

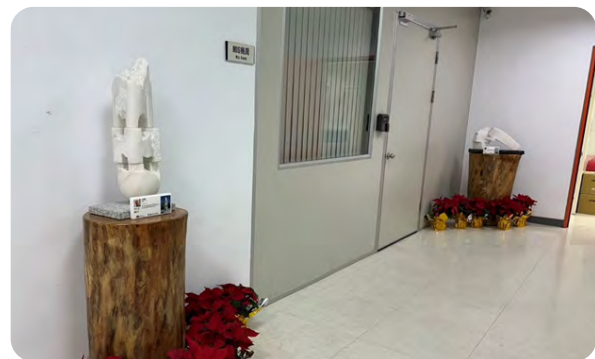## Focus on Ecological and Environmental Protection Issues

On April 15, 2023, Unictron organized a private screening of the movie "Good Morni MIT"." Through the depiction of the Formosan salamander, a species unique to Taiwan, the film revealed the mysteries of Taiwan's ecology and showcased the vitality and biodiversity of the island. The director also promoted the concept of "Leave No Trace" in the mountains, encouraging people to minimize environmental impact and carry all man-made waste back down the mountain after entering forested areas. By highlighting the Formosan salamander's struggle against the impacts of global warming, habitat development, and disturbance, the event raised public awareness of conservation and demonstrated the Company's commitment to corporate social responsibility.

Art Exchange

Unictron supports and sponsors the AAEON Foundation's initiative to promote art appreciation. In 2019, the Company responded to the Art Corridor activity at its Taiwan operating site (Taoyuan) by exhibiting related artworks on the basement floor of the office building, providing a cultural and artistic bridge that allowed employees to enjoy the beauty of art and relax their minds outside of work.

In addition, in 2024, the Company introduced artworks into the office, exhibiting two stone sculptures provided by the BenQ Foundation: "Waves" by Chiu Yu-Chin and "Ruin Z" by Panaite Chifu. Through enabling viewers to understand the stories and creative origins behind the artworks, the designers sought to move people and evoke resonance, hoping that employees could also build connections and inspire interaction through participation and knowledge sharing.

7 Appendix

Appendix 1: GRI Content Index

Statement of Use	Content Reported with Reference to the GRI Standards for the Period from January 1, 2024 to December 31, 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Standards	No applicable GRI Standards

GRI Topic	Disclosure Item	Corresponding Chapter	Page No.	Description
	GRI 2: General Disclosures 2021			
	Organization and reporting practices			
2-1	Organizational details	About Unictron	06	
2-2	Entities included in the organization's sustainability reporting	About the Report	02	
2-3	Reporting period, frequency and contact point	About the Report	02	
2-4	Restatements of information	About the Report	02	First edition, no restatement of information
2-5	External assurance	About the Report	02	
	Activities and workers			
2-6	Activities, value chain and other business relationships	About Unictron 2.1 Operational Performance 3.2 Sustainable Supply Chain Management	06 19 46	
2-7	Employees	5.2 Talent Attraction and Retention	73	
2-8	Workers who are not employees	5.2 Talent Attraction and Retention	73	
	Governance			
2-9	Governance structure and composition	2.2 Corporate Governance	22	
2-10	Nomination and selection of the highest governance body	2.2 Corporate Governance	22	
2-11	Chair of the highest governance body	2.2 Corporate Governance	22	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development and Promotion	10	
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development and Promotion	10	
2-14	Role of the highest governance body in sustainability reporting	About the Report 1.1 Sustainable Development and Promotion	02 10	
2-15	Conflicts of interest	2.2 Corporate Governance	22	
2-16	Communication of critical concerns	1.1 Sustainable Development and Promotion	10	
2-17	Collective knowledge of the highest governance body	2.2 Corporate Governance	22	
2-18	Evaluation of the performance of the highest governance body	2.2 Corporate Governance	22	
2-19	Remuneration Policy	2.2 Corporate Governance 5.3 Employee Cultivation and Development	22 78	
2-20	Process to determine remuneration	2.2 Corporate Governance	22	
2-21	Annual total compensation ratio	-		Remuneration information is confidential to the Company and is not disclosed at this time.

GRI Topic	Disclosure Item	Corresponding Chapter	Page No.	Description
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Word from the Chairman	04	
2-23	Policy commitments	1.1 Sustainable Development and Promotion 2.3 Ethical Corporate Management 2.4 Information Security Management 3.2 Sustainable Supply Chain Management 5.1. Human RIghts Protection	10 29 31 46 69	
2-24	Embedding policy commitments	2.3 Ethical Corporate Management 2.4 Information Security Management 3.2 Sustainable Supply Chain Management 5.1. Human RIghts Protection	29 31 46 69	
2-25	Processes to remediate negative impacts	1.2 Stakeholder Communication 3.4 Customer Relationship Management 5.1. Human RIghts Protection	11 53 69	
2-26	Mechanisms for seeking advice and raising concerns	1.2 Stakeholder Communication 2.3 Ethical Corporate Management	11 29	
2-27	Legal Compliance	2.3 Ethical Corporate Management	29	
2-28	Membership associations	2.1 Operational Performance	19	
Stakeholder engagement				
2-29	Approach to stakeholder engagement	1.2 Stakeholder Communication	11	
2-30	Collective bargaining agreements	-		Unictron has not established a labor union, nor has itsigned any collective agreement.
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1.3 Material Topic Analysis	14	
3-2	List of Material Topics	1.3 Material Topic Analysis	14	
Material Topic: Operational Performance				
3-3	Material Topic Management	Economic Performance Management Approach 2.1 Operational Performance	19 19	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.1 Operational Performance	19	
	201-4 Financial assistance received from government	2.1 Operational Performance	19	
Material Topic: Information Security Management				
3-3	Material Topic Management	Information Security Management Management Approach 2.4 Information Security Management	31 31	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Information Security Management	31	
Material Topic (Custom Topic): Innovative R&D and Patents				
3-3	Material Topic Management	Innovative R&D and Patents Management Approach 3.1 Innovative R&D and Patents	39 39	
Material Topic: Sustainable Supply Chain Management				
3-3	Material Topic Management	Sustainable Supply Chain Management Management Approach 3.2 Sustainable Supply Chain Management	46 46	

GRI Topic	Disclosure Item	Corresponding Chapter	Page No.	Description
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3.2 Sustainable Supply Chain Management	46	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	3.2 Sustainable Supply Chain Management	46	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.2 Sustainable Supply Chain Management	46	
	308-2 Negative environmental impacts in the supply chain and actions	3.2 Sustainable Supply Chain Management	46	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.2 Sustainable Supply Chain Management	46	
	414-2 Negative social impacts in the supply chain and actions taken	3.2 Sustainable Supply Chain Management	46	
Material Topic: Climate Change Response				
3-3	Material Topic Management	Climate Change Response Management Approach 4.1 Climate Change Adaptation and Action	55 55	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.2 Energy and Emissions	61	
	302-3 Energy intensity	4.2 Energy and Emissions	61	
	302-4 Reduction of energy consumption	4.2 Energy and Emissions	61	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2 Energy and Emissions	61	
	305-2 Energy indirect (Scope 2) GHG emissions	4.2 Energy and Emissions	61	
	305-3 Other indirect (Scope 3) GHG emissions	4.2 Energy and Emissions	61	
	305-4 GHG emissions intensity	4.2 Energy and Emissions	61	
	305-5 Reduction of GHG emissions	4.2 Energy and Emissions	61	
Material Topic: Water Resource				
3-3	Material Topic Management	Water Resource Management Management Approach 4.3 Water Resource Management	63 63	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.3 Water Resource Management	63	
	303-2 Management of water discharge-related impacts	4.3 Water Resource Management	63	
	303-3 Water withdrawal	4.3 Water Resource Management	63	
	303-4 Water discharge	4.3 Water Resource Management	63	
	303-5 Water consumption	4.3 Water Resource Management	63	
Non-material Topic Disclosure Indicators				
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	5.2 Talent Attraction and Retention	73	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	5.3 Employee Cultivation and Development	78	
	202-2 Proportion of senior management hired from the local community	5.2 Talent Attraction and Retention	73	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.3 Ethical Corporate Management	29	
	205-3 Confirmed incidents of corruption and actions taken	2.3 Ethical Corporate Management	29	
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Pollution Control Management	66	

GRI Topic	Disclosure Item	Corresponding Chapter	Page No.	Description
GRI 306: Waste 2020	306-3 Waste generated	4.4 Pollution Control Management	66	
	306-4 Waste diverted from disposal	4.4 Pollution Control Management	66	
	306-5 Waste directed to disposal	4.4 Pollution Control Management	66	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.2 Talent Attraction and Retention	73	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Talent Attraction and Retention	73	
	401-3 Parental leave	5.2 Talent Attraction and Retention	73	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.2 Talent Attraction and Retention	73	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.4 Occupational Health and Safety	81	
	403-2 Hazard identification, risk assessment, and incident investigation	5.4 Occupational Health and Safety	81	
	403-3 Occupational health services	5.4 Occupational Health and Safety	81	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4 Occupational Health and Safety	81	
	403-5 Worker training on occupational health and safety	5.4 Occupational Health and Safety	81	
	403-6 Promotion of worker health	5.4 Occupational Health and Safety	81	
	403-9 Work-related injuries	5.4 Occupational Health and Safety	81	
	403-10 Work-related ill health	5.4 Occupational Health and Safety	81	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.3 Employee Cultivation and Development	78	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3 Employee Cultivation and Development	78	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.2 Corporate Governance 5.2 Talent Attraction and Retention	22 73	
	405-2 Ratio of basic salary and remuneration of women to men	5.3 Employee Cultivation and Development	78	

Appendix 2: Sustainability Disclosure Indicators - Comparison Table for the Telecommunications Industry

No.	Indicator	Indicator Type	Unit	Report Content or Description
I.	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantitative	Gigajoules (GJ) Percentage (%)	1. Total energy consumption: 35,760.01 GJ 2. Percentage of purchased electricity: 97.43% 3. Renewable energy utilization rate: 0% (no renewable energy used)
II.	Total water withdrawal and consumption	Quantitative	Thousand cubic meters (1,000 m3)	1. Total water withdrawal: 22.72 thousand cubic meters 2. Total water consumption: 12.01 thousand cubic meters
III.	Weight of hazardous waste generated and recycling rate	Quantitative	Metric tons (t) Percentage (%)	1. Weight of hazardous waste generated: 301.76 metric tons 2. Recycling rate: 0%
IV.	Description of occupational accident types, number of cases, and rates	Quantitative	Quantity, ratio (%)	1. Occupational accident type: Contusion 2. Number of people: 1 3. Ratio: 0.20%
V.	Disclosure of product life cycle management: Including the weight of disposed products and electronic waste, and the percentage of recycling Note: Including scrap sold or other recycling treatments, with relevant explanations to be provided.	Quantitative	Metric tons (t), percentage (%)	1. Weight of disposed products and electronic waste: 13.01 metric tons 2. Recycling percentage: Not applicable (All disposed products and electronic waste were entrusted to qualified collection and treatment contractors for recycling and reprocessing, with no further statistical data available)
VI.	Description of risk management related to the use of key materials	Qualitative description	Not applicable	Please refer to Section 3.2 Sustainable Supply Chain Management - Key Material Risk Management of this Report.
VII.	Total monetary losses from legal proceedings related to anti-competitive behavior regulations	Quantitative	Reporting currency	NT$0 (No related incidents in 2024)
VIII.	Major product output by product category	Quantitative	Varies by product type	1. Electronic ceramic components: 64,451 / KPCS 2. Module and system products: 3,310 / KPCS

▍ Appendix 3: Climate-related Information of Listed Companies

Item	Implementation Status
1. Describe the supervision and governance of the Board of Directors and management on climate-related risks and opportunities.	Please refer to Section 4.1 Climate Change Adaptation and Action of this Report.
2. Describe how the identified climate risks and opportunities affect the business, strategy and finance of the enterprise (short-term, mid-term, and long-term).	Please refer to Section 4.1 Climate Change Adaptation and Action of this Report.
3. Describe the impacts of extreme weather and transformation actions on the financial position.	Please refer to Section 4.1 Climate Change Adaptation and Action of this Report.
4. Describe how the identification, assessment and management procedures of climate risk can be integrated into the overall risk management system.	Please refer to Section 4.1 Climate Change Adaptation and Action of this Report.
5. If the scenario analysis is used to assess the resilience to the climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts shall be stated.	N/A
6. If there is any transformation plan responding to the management of climate-related risks, please describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	N/A
7. If the internal carbon pricing is used as the planning tool, the basis of price determination should be explained.	N/A
8. If climate-related goals are set, the scope of activities covered, the scope of greenhouse gas emissions, the planning schedule, and the progress of each year should be explained. If carbon reduction limits are set by using carbon credits or renewable energy certificates (RECs) to achieve the relevant goals, the source and amount of carbon reduction limits or the number of RECs should be explained.	N/A
9. GHG inventory and assurance, reduction targets, strategies and specific action plans	Please refer to Section 4.2 Energy and Emissions of this Report for the GHG inventory and assurance status, and to Section 4.1 Climate Change Adaptation and Actions for reduction targets, strategies, and specific action plans.

2024
ESG Report

Unictron Technologies Corporation