



Unictron Technologies Corporation

2025 Annual Report

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www.unictron.com

Notice to readers: This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Spokesperson and Deputy Spokesperson

Spokesperson: Lee, Ran-Rong

Position: Chief Strategy Officer

Contact number: (03)407-2728

E-mail: investor@unictron.com

Deputy Spokesperson: Cheng, Shih-Wei

Position: Finance director

Contact number: (03)407-2728

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Address and telephone number of the company's headquarters, branch offices, and factories

Headquarter and factory (Yung Rong): No. 41, Shuiken, Datung Village, Guanxi Township, Hsinchu County Tel: (03) 407-2728

Taoyuan Factory (Yung Chih): 4F, No. 83, Kewang Rd., Longtan Dist., Taoyuan City

Taoyuan Office: 5F, 83, Kewang Rd., Longtan Dist., Taoyuan City

Taoyuan Factory (Pingzhen): No. 1, Gongye 1st Road, Pingzhen District, Taoyuan City

Name, address, e-mail address, and telephone number of the agency handling shares transfer

Name: Stock Affair Agency Department, Taishin Securities Co. Ltd.

Address: B1, No. 96, Chienkuo N. Rd., Sec. 1, Zhongshan District.

Link: <https://stocktransfer.tssco.com.tw>

Tel: (02) 2504-8125

Names of the certified public accountants who duly audited the annual financial report for the most recent fiscal year, and the name, address and telephone number of the accounting firm to which they belong

Names of attesting CPAs: Hsu, Shi-Chun, CPA, and Kao, Ching-Wen, CPA

Name of accounting firm: KPMG Taiwan

Address: 68F, No. 7, Xinyi Rd., Sec. 5, Taipei City

Link: <https://kpmg.com.tw>

Tel: 02-8101-6666

Name of any exchanges where the company's securities are traded offshore, and the method by which to access information on said offshore securities: none

Address of the company's website: <http://www.unictron.com/>

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One. Report to the shareholders

In 2025, as customer inventory destocking gradually ran its course, order visibility improved, and both revenue and profitability grew in tandem during the year. The full year revenue was NT\$1,316,148 thousand, net income after tax was NT\$104,479 thousand, and earnings per share after tax was NT\$2.23 in 2025.

I. 2025 business results and business plan overview

The Company's consolidated operating revenue in 2025 was NT\$1,316,148 thousand, reducing by approximately 7% from 2024. After settlement, the after-tax net profit attributable to the owners of the parent company of the full year was NT\$104,479 thousand, reducing by approximately 6% from 2024.

The Company does not prepare financial forecast statements. However, the internal budget management is implemented in accordance with the regulations. The Company's net cash inflow from operating activities in 2025 was NT\$232,885 thousand, and the debt to asset ratio was 22%, the current ratio was 391%, the return on shareholders' equity was 7%, the net profit margin was 8%, and the basic earnings per share was NT\$2.23, which showed good financial income and expenditure and profitability.

Innovation and R&D design constitute the Company's core competency and have remained a consistent management philosophy. Through the continued efforts of the R&D team, new products are brought to market every year.

The R&D expenses invested in the current year were NT\$142,301 thousand, accounting for 11% of the total revenue. As the Company's core competitiveness is the material formula and process technology as well as technology of radio frequency circuit design, the Company, based on customers' needs and the future development direction of the electronics industry, is committed to researching and manufacturing key electronic components, and continues to develop new niche products.

The Company will continue to promote its high-precision positioning antennas, antenna modules for global tracking system applications, underwater applications, smart industrial applications, and other new application products. Some of the products have been recognized by customers, and it is expected that they will be the main driving force for future sales growth.

Looking ahead, the industry environment facing the Company remains challenging; however, we are equally committed to identifying the opportunities for breakthrough growth amid these uncertainties. The Company will maintain a cautiously optimistic outlook, closely monitor shifts in customer demand, and flexibly adjust production capacity to achieve optimal operational efficiency. Capacity optimization and operational strategies will advance steadily in accordance with established plans. From a long-term development perspective, the Company's core competencies remain solid, and the trend of sustained growth in revenue and profitability remains unchanged.

Driven by sustainability imperatives encompassing corporate governance, climate change, and social co-prosperity, the Company will place greater emphasis on the development and discussion of ESG-related sustainability issues, and will continue to implement improvements and refinements in these areas. We aspire to achieve sustainable development through sound corporate governance, the balanced consideration of stakeholder interests, and the protection of the natural environment, while remaining dedicated to social engagement in fulfillment of our utmost responsibilities as a corporate citizen. With the continued support, encouragement, and guidance of all shareholders, the Unictron Technologies team will give its fullest effort to deliver outstanding results together.

Very sincerely yours

Chairman:



President:



Accounting Manager:



Two. Corporate Governance Report

I. Information on the company's directors, supervisors, general manager, assistant general managers, deputy assistant general managers, and the supervisors of all the company's divisions and branch units

(I) Directors, supervisors, and independent directors

1. Information on directors, supervisors, and independent directors

March 30, 2026

Job title	Nationality or place of registration	Name	Gender	Date of election / appointment to current term	Term of office	Commencement date of first term	Number of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shareholding by nominee arrangements		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job title	Name	Relationship	
Chairman	Republic of China	Su, Kai-Chien	Male	June 15, 2023	3 years	November 27, 2018	900,000	1.88%	900,000	1.88%	-	-	-	-	MBA, National Chengchi University Associate Vice President, Qisda Corporation (previously BenQ Corporation)	CEO, Unictron Technologies Corporation Chairman and CEO, Darfon Electronics Corp. Chairman, Darad Innovation Corporation Director, BenQ Foundation Chairman, Iron Ore Company Limited Chairman, Astro Tech Co., Ltd. Chairman, Darfon Energy Technology Corp. Chairman, BESV JAPAN Co., Ltd. Chairman, Astro Engineering Vietnam Co., Ltd.	-	-	-	Note
	Republic of China	Darfon Electronics Corp.	-	June 15, 2023	3 years	November 27, 2018	17,551,081	36.66%	17,551,081	36.66%	-	-	4,361,375	9.11%	-	-	-	-	-	-
Vice Chairman	Republic of China	Representative: Lee, Ran-Rong	Male	June 15, 2023	3 years	June 30, 2017	290,000	0.61%	290,000	0.61%	-	-	-	-	Ph.D, Material Science, Case Western Reserve University EMBA, National Chiao Tung University R&D Manager, CPS Corp. (USA) Manager, Ceramic Laboratory, Material Research Laboratories, ITRI President, MAG. LAYERS Scientific-Technics Co., Ltd. President, Chilisin Electronics Corp. R&D Director, Littelfuse Special Assistant to Chairman, Ta I Technology Co., Ltd. President, Integrated Component Business Department, Darfon Electronics Corp.	Chief Strategy Officer, Unictron Technologies Corporation Legal representative of Unictron Technologies Vietnam Co.,LTD.	-	-	-	-
Director	Republic of China	Representative: Chang, Ming-Chu	Male	June 15, 2023	3 years	March 11, 2021	225,000	0.47%	225,000	0.47%	186,000	0.39%	-	-	Ph.D, Material Science, National Tsing Hua University Project Director, Material Laboratories, ITRI	President, Unictron Technologies Corporation Legal representative of Unictron Technologies(Shenzhen)Co. Ltd	-	-	-	-

Job title	Nationality or place of registration	Name	Gender	Date of election / appointment to current term	Term of office	Commencement date of first term	Number of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shareholding by nominee arrangements		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job title	Name	Relationship	
Director	Republic of China	Representative: Wang, Wei-Chi	Male	January 3, 2024	3 years	January 3, 2024	-	-	-	-	-	-	-	-	EMBA, Chinese Culture University Vice President, Darfon Electronics Corp.	Vice President, Darfon Electronics Corp.	-	-	-	-
Independent director	Republic of China	Cheng, Wei-Shun	Male	June 15, 2023	3 years	October 8, 2020	-	-	-	-	-	-	-	-	Master, Accounting, North Illinois University Senior Special Assistant, AUO Corporation	Independent director, Daxin Materials Corporation Independent director, Raydium Semiconductor Corporation Independent director, Chenbro Micom Co., Ltd. Director, Shirre Lab Corp.	-	-	-	-
Independent director	Republic of China	Wang, Yung-Ho	Male	June 15, 2023	3 years	October 8, 2020	-	-	-	-	-	-	-	-	Ph.D, Department of Electronic Engineering, National Chengkung University Professor, National Chengkung University President, National Applied Research Laboratories	Professor, Department of Electronic Engineering, National Chengkung University Independent director, ChipMos Technologies Inc.	-	-	-	-
Independent director	Republic of China	Wang, Chien-Min	Male	June 15, 2023	3 years	October 8, 2020	-	-	-	-	-	-	-	-	Ph.D, Material Science of Engineering, University of Illinois Adjunct Professor, National Taipei University of Technology Adjunct Professor, National Tsing Hua University Adjunct Professor, National Taiwan University of Science and Technology Vice President, Young Bright Optical (SuZhou) Co.,Ltd. Vice President concurrently CTO, Coretronic Corporation President, Young Lighting Technology Inc.	Review Commissioner for Academic/Industrial/Corporate Technology R&D Projects, Department of Industrial Technology, Ministry of Economic Affairs Independent Director, Taimide Technology Inc.	-	-	-	-
Independent director	Republic of China	Shen, Hsi-Wen	Male	June 15, 2023	3 years	June 22, 2022	-	-	-	-	-	-	-	-	MBA, Tulane University, USA Manager, Motorola Electronics Taiwan Manufacturing Director, Amkor(Sampo)Semiconductor Sr. Manager, CTS (Chicago Telephone Supply) Taiwan President, Unictron Technologies Corp. Group Sr. VP, PTI.	Independent Director, Favite Inc.	-	-	-	-

Note: If the chairman and general manager or person of an equivalent post (the highest level managerial officer) and the chairperson of the board of directors of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto:

The chairman of the Company concurrently serves as the Chief Executive Officer; the considerations taken is that he has working experience in the fields of industrial knowledge, operational judgment, and corporate management, as well as professional experience in corporate governance, and he is able to implement operational supervision and management, improve decision-making capabilities, and enhance the Company's operations, apparently helpful to the Company. With his expertise, he provides timely supervision and professional advice to the Board of Directors when exercising the duties of the chairman. The Company has elected independent directors and established an audit committee on October 8, 2020 to supervise the Board of Directors duly. In addition, the Company has appointed one independent director in accordance with the requirements of Taiwan Stock Exchange Corporation on June 22, 2022, increasing the total number of independent directors to four, which has reached one half of the Board of Directors.

2. Major shareholder of the corporate shareholder

March 29, 2026

Name of corporate shareholder	Major shareholder of the corporate shareholder	Shareholding percentage (%)
Darfon Electronics Corp. (Note)	Qisda Corporation	20.72
	BenQ Corporation	5.01
	Dedicated trust account for the shareholdings of Darfon Electronics Corp. employees with Taishin International Commercial Bank	4.20
	Su, Kai-Chien	1.45
	Unictron Technologies Corporation	1.43
	Mega International Commercial Bank Co., Ltd.	0.93
	Standard Chartered Bank (Taiwan) Limited, banking department with the custody of the series fund of Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds investment account.	0.84
	Standard Chartered Bank (Taiwan) Limited, banking department for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds.	0.84
	Chang Hwa Commercial Bank, Ltd., as Custodian for the Mega Taiwan ESG Sustainable High Dividend Equal Weight ETF Securities Investment Trust Fund Account	0.56
	Lee Kun-Yao	0.54

Note: For the major shareholders of Darfon Electronics Corp., the shareholder roster at the date of book closing base date, March 29, 2026 shall prevail.

3. Major shareholders of the corporate shareholders that are major shareholders of corporate shareholders

March 31, 2026

Name of corporate shareholder	Major shareholder of the corporate shareholder	Shareholding percentage (%)
Qisda Corporation (Note 1)	AUO Corporation	12.20
	Acer Incorporated	4.15
	Dedicated trust account for the shareholdings of Qisda Corporation employees with Taishin International Commercial Bank	4.00
	Konly Venture Corp	2.60
	Darfon Electronics Corp.	2.07
	Standard Chartered Bank (Taiwan) Limited, banking department for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds.	1.08
	Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	1.02
	Chunghwa Post Co., Ltd.	0.85
	Dongmu Association	0.71
	Shih, Chen-Jung	0.55
	BenQ Corporation (Note 2)	Qisda Corporation
Mega International Commercial Bank Co., Ltd. (Note 3)	Mega Financial Holding Co., Ltd.	100
Unictron Technologies Corporation (Note 4)	Darfon Electronics Corp.	36.66
	Chengli Investment Co., Ltd.	9.11
	Su, Kai-Chien	1.88
	Hung Hsiang Investment Co., Ltd.	1.68
	He Feng United Co., Ltd.	1.21
	Hsia, Li-Lian	1.05
	Yang, Chia-Chin	0.61
	Lee, Ran-Rong	0.61
	Lai, Chin-Yi	0.60
	Yang, Tzu-Di	0.57

Note 1: For the major shareholders of Qisda Corporation, the shareholder roster on the date of book closing base date, March 31, 2026 shall prevail.

Note 2: Based on the disclosure in the Information about Companies or Businesses in Taiwan, MOEA

Note 3: Based on the disclosure in the Information about Companies or Businesses in Taiwan, MOEA

Note 4: The major shareholders of Unictron Technologies Corporation are determined based on the shareholder register as of the book closure record date of March 30, 2026.

4. The professional qualifications of the directors and the independence of the independent directors, and the disclosure of information on independence.

Qualification Name	Professional Qualification and Experience	Independence	Number of other public companies at which the person concurrently serves as an independent director
Su, Kai-Chien	He has served as the President of Darfon Electronics since 1999 and has been the Chairman of the Board of Directors of Darfon Electronics since 2015. He took over the position of Chairman and Chief Executive Officer of the Company in 2007. He specializes in innovative research and development and integration of technologies, and continues to create profits and enhance the sustainable competitiveness of the Company through a multi-faceted product strategy. He led the Company to be officially listed on the Taiwan Stock Exchange (TWSE) on December 8, 2021.	Mr. Su is now the CEO of Unictron Technologies Corporation	None
Representative of Darfon Electronics Corp.: Lee, Ran-Rong	<ol style="list-style-type: none"> 1. He received a Ph.D. in Material Science and Engineering from Case Western Reserve University. 2. Since joining the Company in 2016, he has served as the president of the Company as well as for a number of passive components companies. He possesses excellent management capabilities and professional knowledge, which is necessary for the long-term operation and development of the Company. 	Mr. Lee is now the Chief Strategy Officer of Unictron Technologies Corporation	None
Representative of Darfon Electronics Corp.: Chang, Ming-Chu	<ol style="list-style-type: none"> 1. He obtained a Ph.D. in Materials Science and Engineering from National Tsing Hua University. 2. He was a project leader of the Materials Research Institute of the Industrial Technology Research Institute (ITRI). He joined the Company in 2000 and has served as the Vice President of Research and Development and a director of the Company since then, and has extensive experience in research and development as well as corporate governance. 	Mr. Chang is now the President of Unictron Technologies Corporation	None
Representative of Darfon Electronics Corp.: Wang, Wei-Chi	<ol style="list-style-type: none"> 1. He obtained a master's degree from the Department of International Business Administration at the Chinese Culture University. 2. With over 25 years of service at Darfon Electronics Corp. and extensive experience in electronics marketing, he currently holds the position of Vice President of the Darfon IT Product Division. 	Mr. Wang is now the Vice President of Darfon Electronics Corp.	None

Qualification Name	Professional Qualification and Experience	Independence	Number of other public companies at which the person concurrently serves as an independent director
Independent Director Cheng Wei-Shun	<ol style="list-style-type: none"> 1. He holds a master's degree in accounting from Northern Illinois University and is a certified public accountant in the Republic of China 2. (Taiwan). 3. He has worked at AUO Corporation for over 20 years, during which time he served as AUO's Chief Financial Officer, and has complete industry experience. Mr. Cheng is now the Independent Director of Chenbro Micom Co., Ltd., Daxin Materials Corp., and Raydium Semiconductor Corp., all of which are listed companies. 	<ol style="list-style-type: none"> 1. Directors shall be elected through the candidate nomination system in accordance with the provisions of the Articles of Incorporation and the Corporate Governance Principles. During the nomination and selection process of Board members, the Company has obtained written statements, employment history, and proof of current employment from each director, as well as the relative relationship forms, for the purpose verifying and confirming the independence of the directors, their spouses and their relatives within their second degree of kinship with respect to the Company. 	3
Independent Director Wang, Yung-Ho	<ol style="list-style-type: none"> 1. He obtained a Ph.D. in Electric Engineering from National Cheng Kung University. 2. He is a currently a professor in the Department of Electrical Engineering at National Cheng Kung University, the Chairperson of the National Applied Research Laboratories, and an independent director of the publicly listed company ChipMOS Technology Inc. 	<ol style="list-style-type: none"> 2. The items have been verified in accordance with the independence requirements set forth in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies promulgated by the Financial Supervisory Commission as well as the qualifications stipulated in Article 14-2 of Securities and Exchange Act two years before being elected and during their tenures. The independent directors have also been given the authority to participate in the decision-making process and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, so that they can perform their duties and responsibilities independently 	1
Independent Director, Wang, Chien-Min	<ol style="list-style-type: none"> 1. He obtained a Ph.D. in Material Science and Engineering from University of Illinois Urbana-Champaign. 2. Formerly served as an adjunct professor at National Taipei University of Technology, National Tsing Hua University, and National Taiwan University of Science and Technology. He is a current member of the evaluation committee of TDP for Academia/Industry/Nonprofit Research Organizations of the Department of Industrial Technology, Ministry of Economic Affairs, and an independent director of the listed company, Taimide Tech. Inc. 	<ol style="list-style-type: none"> 2. The items have been verified in accordance with the independence requirements set forth in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies promulgated by the Financial Supervisory Commission as well as the qualifications stipulated in Article 14-2 of Securities and Exchange Act two years before being elected and during their tenures. The independent directors have also been given the authority to participate in the decision-making process and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, so that they can perform their duties and responsibilities independently 	1
Independent Director Shen, Hsi-Wen	<ol style="list-style-type: none"> 1. He obtained the MBA from Tulane University. 2. Formerly served as the Senior Vice President of Powertech Technology Inc. and currently serve as an independent director of the TWSE-listed company Favite, Inc. 	<ol style="list-style-type: none"> 2. The items have been verified in accordance with the independence requirements set forth in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies promulgated by the Financial Supervisory Commission as well as the qualifications stipulated in Article 14-2 of Securities and Exchange Act two years before being elected and during their tenures. The independent directors have also been given the authority to participate in the decision-making process and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, so that they can perform their duties and responsibilities independently 	1

Note : None of the above directors and independent directors have any matters listed in Article 30 of the Company Act.

5. Diversification policy and independence of the Board of Directors

(1) Diversity of the Board of Directors

Pursuant to the “Corporate Governance Best-Practice Principles“, the composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company’s managerial officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company’s business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

I. Basic requirements and values: Gender, age, nationality, and culture.

II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. For detailed management objectives and implementation status, please refer to pages 24 of the annual report.

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	66-70
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	✓	✓	✓	✓	✓	✓	✓	✓

(2) Independence of the Board of Directors

In the 2023 annual shareholders' meeting, the Company conducted a re-election of directors. Out of the 8 directors, 4 are independent directors, making up 50% of the board. The board of directors ensures independence by not having any directors who are spouses or relatives within the second degree of kinship.

II. Information on the company's general manager, assistant general managers, deputy assistant general managers, and the supervisors of all the company's divisions and branch units

March 30, 2026

Job title	Nationality	Name	Gender	Date of appointment to position	Number of shares held		Shares held by spouse and minor children		Shareholding by nominee arrangements		Principal work experience and academic qualifications	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job title	Name	Relationship	
Chief executive officer	Republic of China	Su, Kai-Chien	Male	November 27, 2018	900,000	1.88%	-	-	-	-	MBA, National Chengchi University Associate Vice President, Qisda Corporation (previously BenQ Corporation)	Chairman and CEO, Darfon Electronics Corp. Chairman, Darad Innovation Corporation Director, BenQ Foundation Chairman, Iron Ore Company Limited Chairman, Astro Tech Co., Ltd. Chairman, Darfon Energy Technology Corp. Chairman, BESV JAPAN Co., Ltd. Chairman, Astro Engineering Vietnam Co., Ltd.	-	-	-	Note
Chief Strategy Officer	Republic of China	Lee, Ran-Rong	Male	November 23, 2016	290,000	0.61%	-	-	-	-	Ph.D, Material Science, Case Western Reserve University EMBA, National Chiao Tung University R&D Manager, CPS Corp. (USA) Manager, Ceramic Laboratory, Material Research Laboratories, ITRI President, MAG. LAYERS Scientific-Technics Co., Ltd. President, Chilisin Electronics Corp. R&D Director, Littelfuse Special Assistant to Chairman, Ta I Technology Co., Ltd. President, Integrated Component Business Department, Darfon Electronics Corp.	Legal representative of Unictron Technologies Vietnam Co.,LTD.	-	-	-	-
President	Republic of China	Chang, Ming-Chu	Male	September 1, 2000	225,000	0.47%	186,000	0.39%	-	-	Ph.D, Material Science, National Tsing Hua University Project Manager, Material Laboratories, ITRI	Legal representative of Unictron Technologies(Shenzhen)Co. Ltd	-	-	-	-
Vice President	Republic of China	Chou, Chih-Sheng	Male	May 19, 2005	164,000	0.34%	-	-	-	-	Master, Chemical Engineering, National Chengkung University Vice Manager, R&D/ Production Technology, INPAQ Technology Co., Ltd.	-	-	-	-	
Vice President	Republic of China	Ruan, Yue-Chang	Female	February 24, 2015	220,000	0.46%	-	-	-	-	Ph. D, Management Science, National Chiao Tung University Associate Vice President of Sales, QPL (Hongkong) Associate Vice President of Operation, Etron Technology, Inc.	-	-	-	-	
Director	Republic of China	Cheng, Shih-Wei	Male	August 16, 2017	55,019	0.11%	-	-	-	-	Department of Accounting, Tamkang University Master, Institute of Finance, National Central University Vice Manager of Audit, Deloitte Taiwan Audit Director, Yageo Corp. Finance Manager, Arima Optoelectronics Corp. Associate Vice President of Finance, Century Iron and Steel Industrial Co., Ltd.	Supervisor, Unictron Technologies Corporation (Shenzhen))Co. Ltd	-	-	-	-

Note : If the chairman and general manager or person of an equivalent post (the highest level managerial officer) and the chairperson of the board of directors of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto:

The chairman of the Company concurrently serves as the Chief Executive Officer; the considerations taken is that he has working experience in the fields of industrial knowledge, operational judgment, and corporate management, as well as professional experience in corporate governance, and he is able to implement operational supervision and management, improve decision-making capabilities, and enhance the Company's operations, apparently helpful to the Company. With his expertise, he provides timely supervision and professional advice to the Board of Directors when exercising the duties of the chairman. The Company has elected independent directors and established an audit committee on October 8, 2020 to supervise the Board of Directors duly. In addition, the Company has appointed one independent director in accordance with the requirements of Taiwan Stock Exchange Corporation on June 22, 2022, increasing the total number of independent directors to four, which has reached one half of the Board of Directors.

II. Remuneration paid during the most recent fiscal year to directors, supervisors, the general manager, and assistant general managers
(I) Remuneration to Ordinary Directors and Supervisors

Unit: NT\$ Thousand

Job title	Name	Directors' Remuneration								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Business implementation Costs (D)				Salary, reward and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
		Amount in cash	Amount in stock	Amount in cash	Amount in stock																	
Ordinary director	Chairman	Su, Kai-Chien																				34,936
	Director	Darfon Electronics Corp. Representative: Lee, Ran-Rong						160 160		1,660 1,660 1.59% 1.59%		20,606 20,606		-		3,157 -		3,157 -		25,423 25,423 24.33% 24.33%		
	Director	Darfon Electronics Corp. Representative: Chang, Ming-Chu		1,500 1,500		-																
	Director	Darfon Electronics Corp. Representative: Wang, Wei-Chi																				
Independent director	Independent director	Cheng, Wei-Shun																				-
	Independent director	Wang, Yung-Ho		2,700 2,700		-		620 620		3,464 3,464 3.32% 3.32%		-		-		-		-		3,464 3,464 3.32% 3.32%		
	Independent director	Wang, Chien-Min																				
	Independent director	Shen, Hsi-Wen																				
Corporate director	Darfon Electronics Corp.		1,500 1,500		-		465 465		1,965 1,965 1.88% 1.88%		-		-		-		-		1,965 1,965 1.88% 1.88%		-	

1. Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid; please refer to the description of remunerations to directors and independent directors on Page 14.
2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): none.

Remuneration Range Table

Remuneration Range Paid to Each Director	Names of Directors			
	Sum of A+B+C+D		Total of the first seven types of remuneration A+B+C+D+E+F+G	
	The Company	All consolidated entities	The Company	Parent company and all reinvestees
Less than NT\$1,000,000	Wang, Wei-Chi Lee, Ran-Rong Chang, Ming-Chu Shen, Hsi-Wen Wang, Yung-Ho Wang, Chien-Min Cheng, Wei-Shun	Wang, Wei-Chi Lee, Ran-Rong Chang, Ming-Chu Shen, Hsi-Wen Wang, Yung-Ho Wang, Chien-Min Cheng, Wei-Shun	Wang, Wei-Chi Shen, Hsi-Wen Wang, Yung-Ho Wang, Chien-Min Cheng, Wei-Shun	Wang, Yung-Ho, Wang, Chien-Min, Shen, Hsi-Wen, Cheng, Wei-Shun
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	Su, Kai-Chien Darfon Electronics Corp.	Su, Kai-Chien Darfon Electronics Corp.	Darfon Electronics Corp.	Darfon Electronics Corp.
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)				
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)				
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)			Chang, Ming-Chu Lee, Ran-Rong	Chang, Ming-Chu Lee, Ran-Rong Wang, Wei-Chi
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)			Su, Kai-Chien	
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)				
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)				Su, Kai-Chien
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)				
NT\$100,000,000 or above				
Total	9 (one corporate included)	9 (one corporate included)	9 (one corporate included)	9 (one corporate included)

(II) Remuneration to Supervisors: the Company adopts the Audit Committee and no supervisor is established.

(III) Remuneration to Presidents and Vice Presidents

Unit: NT\$ Thousand;%

Job title	Name	Salary (A)		Retirement pay and pension (B)		Rewards and special disbursements (C)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chief executive officer	Su, Kai-Chien													
Chief Strategy Officer	Lee, Ran-Rong													
President	Chang, Ming-Chu	14,556	14,556	216	216	13,526	13,526	4,059	-	4,059	-	32,357	32,357	25,034
												30.97%	30.97%	
Vice President	Chou, Chih-Sheng													
	Ruan, Yue-Chang													

Remuneration Range Table

Remuneration Range Paid to Each Presidents and Vice Presidents	Name of Presidents and Vice Presidents	
	The Company	Parent company and all reinvestees
Less than NT\$1,000,000		
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)		
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)		
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	Chou, Chih-Sheng ; Ruan, Yue-Chang	Chou, Chih-Sheng ; Ruan, Yue-Chang
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	Lee, Ran-Rong ; Chang, Ming-Chu	Lee, Ran-Rong ; Chang, Ming-Chu
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	Su, Kai-Chien	
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)		
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)		Su, Kai-Chien
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)		
NT\$100,000,000 or more		
Total	5	5

(IV) Remuneration to the Five Highest Remunerated Management Personnel of a TWSE or TPEx listed Company (Individual Disclosure of Names and Remuneration Items): not applicable

(V) Names of Managerial Officer Received Employee Remuneration and the Distribution

Unit: NT\$ Thousand:%

(Note 1)	Job title	Name	Amount in stock	Amount in cash	Total	Ratio of total amount to net income after tax
Managerial officer	Chairman and Chief Executive Officer	Su, Kai-Chien	-	4,340 (Note 2)	4,340	4.15%
	Chief Strategy Officer	Lee, Ran-Rong				
	President	Chang, Ming-Chu				
	Vice President	Chou, Chih-Sheng				
	Vice President	Ruan, Yue-Chang				
	Director	Cheng, Shih-Wei				

Note 1: The applicable scope of managerial officers complies with the provision of Order Letter Tai-Cai-Zheng-San No. 0920001301 dated March 27, 2003 of the Commission.

Note 2: The amount of employee remuneration distribution approved in the Board of Directors on February 26, 2026 while referencing the amount expected to be distributed calculated on the actual distributed ratio.

(VI) Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, general managers, and assistant general managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

1. Analysis of total remuneration paid to directors, supervisors, general managers, and assistant general managers as a percentage of net income:

Unit: NT\$ Thousand;%

Job title \ Year	2024		2025	
	The Company	All consolidated entities	The Company	All consolidated entities
Director	7.05%	7.05%	6.79%	6.79%
Presidents and Vice Presidents	28.60%	29.00%	30.97%	30.97%

2. Remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

A. Description of remunerations to directors and independent directors

The Company regularly evaluates the performance of directors in accordance with the "Regulations Governing the Board Performance Evaluation", which covers the mastery of the Company's goals and missions, awareness of the directors' responsibilities, participation in the Company's operations, internal relationship management and communication, the directors' professionalism and continuing education, and internal control, etc. The remuneration to directors is determined based on the directors' participation in the Company's operations and their contributions, the results of the performance evaluation, and the Company's profitability and the industry standard. 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.

B. Description of remunerations to presidents and vice presidents

The remuneration of the president(s) and vice president(s) is granted by the Remuneration Committee, based on their positions and duties, pursuant to the relevant provisions of the "Remuneration Committee Charter" and the "Principles of Managerial Officers' Remuneration Policy" promulgated by the Remuneration Committee, while referring to the general level of peers, the Company's operating revenue, profit situation and performance of individual managerial officer.

C. The Company's main principle for remuneration is to link duties and performance results, and provide market-competitive remuneration to attract, retain and cultivate talents for a long time. The Company's Remuneration Committee has adopted the annual profit as the primary performance indicator for managers, and has also taken into consideration the operating revenue, profit, and individual performance of managers, and the principle of reasonable remuneration for managers is to link their responsibilities and performance results. The principle of reasonable remuneration for managers is to link their responsibilities and performance results. The performance evaluation of managers is divided into: 1. Financial indicators: The Company's management income statement shows the distribution of profit of each business group, and the achievement rate of the objectives of managers. 2. Non-financial indicators: The Company's core value and operational management ability, and participation in sustainable operation, are the two main parts, and reasonable remuneration is given. The relevant performance evaluation and the reasonableness of the remuneration are reviewed by the Remuneration Committee and the Board of Directors from time to time, and the remuneration system is reviewed in a timely manner depending on the actual operating situation and relevant laws and regulations, in order to achieve the balance between the Company's sustainable operation and risk control. Short-term profit is not used as the only indicator for performance evaluation and is linked to shareholders' long-term value.

III. Operation of corporate governance

(I) Operation of the Board of Directors

The Board of Directors held 4 meetings during 2025 (A); director attendance is as follows:

Job title	Name	Number of meetings attended in person (B)	Number of meetings attended by proxy	In-person attendance rate (%) 【B/A】
Chairman	Su, Kai-Chien	4	0	100.0
Director	Darfon Electronics Corp. Representative: Lee, Ran-Rong	4	0	100.0
Director	Darfon Electronics Corp. Representative: Chang, Ming-Chu	4	0	100.0
Director	Darfon Electronics Corp. Representative: Wang, Wei-Chi	4	0	100.0
Independent director	Cheng, Wei-Shun	4	0	100.0
Independent director	Wang, Yung-Ho	4	0	100.0
Independent director	Wang, Chien-Min	4	0	100.0
Independent director	Shen, Hsi-Wen	3	1	75.0

Other information required to be disclosed:

- I. If any of the following circumstances exists, specify the date, meeting session number, and content of the motion(s) of Board of Directors, the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:
 - (I) Any matter under Article 14-3 of the Securities and Exchange Act: please refer to the key resolutions of the shareholders' meeting and Board of Directors in the annual report (pages 49-52); approval of all attending independent directors and directors were received and no dissent or qualified opinion from independent directors.
 - (II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any resolution of Board of Directors: none.
- II. The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted.

Date of Board of Directors	Names of Directors	Content of the motion(s)	Reason of recusal	Voting participation
27 Feb 2025	Su, Kai-Chien Chang, Ming-Chu Lee, Ran-Rong	Approved the proposal to distribute remunerations to employees and directors for 2024 Approved the proposal to determine the principles of distributing remunerations to directors and employees' remunerations to managerial officers for 2024	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.

III. For a TWSE or TPEX listed company, disclose information including the evaluation cycle and period(s) of the Board of Directors' self-evaluations (or peer evaluations) and the evaluation method and content.

Implementation of Evaluations of the Board of Directors

Evaluation cycle	Evaluation period	Scope of evaluation	Method of evaluation	Evaluation content
Once a year	January 1, 2025 to December 31, 2025	The performance evaluation of the board of directors, individual board member, and functional committees (including the audit committee and remuneration committee)	The internal self-evaluation of the board of directors, individual board member, and functional committees (including the audit committee and remuneration committee)	Note

Note :According to the "Regulations Governing the Board Performance Evaluation", the Board of Directors of the Company shall evaluate the "Board of Directors as a whole" and individual directors and the "functional committees" at the end of each year.

1. Evaluation of the performance of the board should include at least the following: Covers five major aspects, including degree of the board's participation in the operation of the company; the quality of the board's decision making; composition and structure of the board; election and continuing education of the directors; internal control, for total 45 evaluation indicators.
2. Evaluation of the performance of individual directors should include at least the following: Covers six major aspects, including familiarity with the goals and missions of the company; awareness of the duties of a director; participation in the operation of the company; management of internal relationships and communication; the director's professionalism and continuing education; internal control, for total 23 evaluation indicators.
3. Evaluation of the performance of the functional committees (including the audit committee and remuneration committee): Covers five major aspects, including degree of participation in the operation of the company; awareness of the duties of the functional committee; quality of decisions made by the functional committee; makeup of the functional committee and election of its members; internal control, for total 26 evaluation indicators.

IV. Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement thereof.

(I) Strengthening of the functions of the board

1. The "Rules of Procedure for Board of Directors Meetings" were established upon the resolution of the Board, and the operation of the board complies with the Rules of Procedure for Board of Directors Meetings.
2. To improve the corporate governance system, improve the supervisory function and strengthen the management function, the Company officially adopted the Audit Committee system upon full election of directors (including three independent directors) in the regular shareholders' meeting on October 8, 2020; the Committee is responsible for exercising the powers of the supervisor. Another independent director was elected by the regular shareholders' meeting on June 22, 2022. Please refer to pages 18~23 of the annual report for the operations.
3. The Company established the Remuneration Committee on October 8, 2020 to regularly evaluate and determine the remuneration of directors and managerial officers, with the regular reviews of the policies, systems, standards and structures of performance evaluation and remuneration for directors and managerial officers. Please refer to pages 30-31 of the annual report for the operation of the Remuneration Committee.
4. The board of directors approved the "Rules for Performance Evaluation of Board of Directors" on March 11, 2021, stipulating that the board implement the performance evaluation of the board and the functional committees (including the audit committee and remuneration committee) once per year. The average achievement rate of the self-evaluation of the entire Board of Directors in 2025

was 96%, the average achievement rate of individual directors was 99%, the average achievement rate of the Audit Committee was 100%, the average achievement rate of the Remuneration Committee was 100% (the average achievement rate of the internal self-evaluation of the functional committees was 100%), and the evaluation results were "Excellent". It is sufficient to show that the functions and operating efficiency of the directors, the Board of Directors, and all functional committees of the Company are good. The evaluation results were reported by the Board of Directors on February 26, 2026.

5. The Board of Directors of the Company passed the "Rules for Performance Evaluation of Board of Directors" on March 11, 2021. According to the regulations, the performance evaluation of the Board of Directors of the Company shall be performed by external professional independent institutions or external expert teams at least once every three years.

The Company commissioned the Taiwan Investor Relations Institute (hereinafter referred to as the "Evaluation Agency") to perform the external organization evaluation on December 19, 2023. The evaluation period is 2023 (January 1, 2023~ December 31, 2023). The Evaluation Agency refers to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the "Board of Directors Performance Evaluation Regulations" and integrates it into the "Corporate Governance 3.0 - Sustainable Development Blueprint" to plan and design an evaluation questionnaire for the Board of Directors' operations. The questionnaire for the performance evaluation of the Board of Directors covers five major aspects, including the composition of the Board of Directors and professional development, the quality of the Board of Directors' decision making, the effectiveness of the Board of Directors' operations, internal control and risk management, and the level of the Board of Directors' participation in corporate social responsibility.

The evaluation agency has evaluated the Board of Directors' meeting minutes, internal current administration policy, other supporting documents and public information provided by the Company, and combined the aforementioned self-evaluation questionnaire of directors and on-site and online evaluations, and concluded that the Board of Directors' operations are in compliance with the procedures, and the evaluation report was issued on January 29, 2024, and the Board of Directors' report was made on February 27, 2024.

The other optimization suggestions provided by the evaluation agency are: the Sustainable Development Committee is upgraded to the functional committee, the GRI guidelines published by the Global Reporting Initiative (GRI) is used to prepare the sustainable report, the number of employees in the Board of Directors is less than 1/3 of the number of directors, it is recommended that female directors be established, the successor cultivation planning of the Board of Directors and key management personnel be established, the single corporate organization and its subsidiaries account for less than 1/3 of the number of directors, the short, medium and long-term goals of improvement are determined based on the analysis of the strength and weakness of the annual corporate governance evaluation.

Items addressed: In accordance with GRI Standards, the Company has issued a Sustainability Report for fiscal year 2024 to enhance information transparency. Future improvement plans: When the Board of Directors was re-elected in 2026, female directors will be added to strengthen the diversity of governance. In the future, the Company will continue to promote the above-mentioned optimization suggestions to ensure the Company's steady development.

(II) Increasing information transparency

The Company commissioned KPMG Taiwan to audit and certify the financial statements. All information disclosures required by laws and regulations are completed correctly and in a timely manner, and the dedicated personnel are designated to be responsible for the collection and disclosure of Company information; the spokesperson system is established to ensure that all material information is disclosed in a timely and adequate manner, for shareholders and stakeholders as the reference of the Company's finance and business related information.

(II) The state of operations of the audit committee or the state of participation in board meetings by the supervisors

The Company established the Audit Committee on October 8, 2020 pursuant to Article 14-4 of the Securities and Exchange Act; the operation and its main duties are as following:

1. The operation of the Audit Committee focuses on the supervision of the following matters as the annual tasks
 - (1) Fair presentation of the financial reports of the Company.
 - (2) The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
 - (3) The effective implementation of the internal control system of the Company.
 - (4) Compliance with relevant laws and regulations by the Company.
 - (5) Management of the existing or potential risks of the Company.
2. Main duties of the Audit Committee are as following:
 - (1) The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
 - (2) Assessment of the effectiveness of the internal control system.
 - (3) The procedures for the acquisition or disposal of assets, derivative transactions, loaning of funds, endorsements and guarantees, and other significant financial business in accordance with Article 36-1 of the Securities and Exchange Act.
 - (4) Matters in which a director is an interested party.
 - (5) Asset transactions or derivatives trading of a material nature.
 - (6) Loans of funds, endorsements, or provision of guarantees of a material nature.
 - (7) The offering, issuance, or private placement of equity-type securities.
 - (8) The hiring or dismissal of a certified public accountant, or their compensation.
 - (9) The appointment or discharge of a financial, accounting, or internal audit officer.
 - (10) Annual financial reports signed or sealed by the chairman, managerial officer and accounting officer, and the Q2 financial report audited by the CPAs.
 - (11) Other material matters as may be required by this Corporation or by the competent authority.
3. The number of audit committee meetings held in 2025 was four (A). The attendance by the independent directors was as follows:

Job title	Name	Number of meetings attended in person (B)	Number of meetings attended by proxy	In-person attendance rate (%) 【B/A】	Remarks
Independent director	Cheng, Wei-Shun	4	0	100.0	None
Independent director	Wang, Yung-Ho	4	0	100.0	
Independent director	Wang, Chien-Min	4	0	100.0	
Independent director	Shen, Hsi-Wen	3	1	75.0	

4. Resolutions adopted for the key proposals by the Audit Committee

Date	Meeting name	Content	Resolution and implementation	Measures taken by the Company based on the opinions of the audit committee:
February 27, 2025	1st Audit Committee meeting, 2025	Approval of the Report on the Company's "Statement on Internal Control System" and "Internal Audit Report"	Approved unanimously by all attended members of the Audit Committee, and submitted to the Board of Directors for resolution	Submitted to the Board for resolution and approved as proposed by all attending independent directors and directors without dissent
		Approved the 2025 business plans and budgets		
		Approved the proposal to appoint the 2025 attesting CPAs		
		Approved the amendment of the non-conviction Service Policy by the Company		
		Approval of the Appropriation of Employee and Director Remuneration for 2024	All the audit committee members approved unanimously to provide NT\$11,801,681 for employees' remuneration and NT\$885,125 for directors' remuneration, all paid in cash and submitted to the board of directors for discussion and resolution.	Other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee, Ran-Rong recused themselves from participation, 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 managerial officers for 2024	Approved unanimously by all attended members of the Audit Committee, and submitted to the Board of Directors for resolution	Submitted to the Board for resolution and approved as proposed by all attending independent directors and directors without dissent
		Approved the proposal of 2024 business report and financial statements		
		Approved the proposal to amend partial provisions of the "Articles of Incorporation"		
		Approved the proposal of 2024 earnings distribution statement	All the audit committee members approved unanimously that the cash dividend of ordinary shares would be distributed as NT\$1.85 per share	

Date	Meeting name	Content	Resolution and implementation	Measures taken by the Company based on the opinions of the audit committee:
April 29, 2025	2nd Audit Committee meeting, 2025	Proposal to approve the Q1 2025 financial statements	Approved unanimously by all attended members of the Audit Committee, and submitted to the Board of Directors for resolution	Submitted to the Board for resolution and approved as proposed by all attending independent directors and directors without dissent
July 30, 2025	3rd Audit Committee meeting, 2025	Proposal to approve the Q2 2025 financial statements	Approved unanimously by all attended members of the Audit Committee, and submitted to the Board of Directors for resolution	Submitted to the Board for resolution and approved as proposed by all attending independent directors and directors without dissent
		Approved the proposal of professional fees for the 2025 attesting CPAs		
		Approval of the Amendment to Certain Provisions of the Company's "Internal Control System"		
November 3, 2025	4th Audit Committee meeting, 2025	Approved the proposal of the 2026 audit plan	Approved unanimously by all attended members of the Audit Committee, and submitted to the Board of Directors for resolution	Submitted to the Board for resolution and approved as proposed by all attending independent directors and directors without dissent
		Proposal to approve the Q3 2025 financial statements		
		Approval of the Amendment to Certain Provisions of the Company's "Internal Control System" and "Related Operating Procedures"		

Other information required to be disclosed:

- I. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:
 - (I) Any matter under Article 14-5 of the Securities and Exchange Act:

Please refer to the resolutions of key proposals adopted by the Audit Committee (Pages 19~20) and key resolutions of the shareholders' meeting and the Board (Pages 49~52) in the annual report. All of these were submitted to the Board for resolutions and approval, without any proposal not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors.
 - (II) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors: none.
- II. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted: The Company's Audit Committee meeting in the most recent year did not have a conflict of interest with the independent director.
- III. Communication between the independent directors (Audit Committee members) and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.):
 - (I) Communication between the independent directors (Audit Committee members) and the chief

internal audit officer:

1. Complying with Article 3 of the “Corporate Governance Best Practice Principles”.
2. The members of the Audit Committee are composed of independent directors of the Company. The audit unit regularly provides internal audit reports to the independent directors, and the latest audit status are reported through the board of directors. The independent directors may also check the implementation of the Company's finances and business at any time. For any doubt about the Company's related operations, the independent directors may immediately communicate with the heads of the relevant unit and conduct review and improvement.
3. The latest major communications are as below:

Communication method	Matters communicated	Communication result
February 26, 2025 Independent communication meeting	Communication of the content information in internal audit execution audit procedures	After discussions and communications, independent directors had no dissent
February 27, 2025 The Audit Committee	Q4 2024 audit report	Independent directors had no dissent and reported to the Board of Directors after the deliberation was approved
	Report on the "Statement on Internal Control System" and "Internal Audit Report"	Independent directors had no dissent and reported to the Board of Directors for discussion after the deliberation was approved
April 29, 2025 The Audit Committee	Q1 2025 audit report	Independent directors had no dissent and reported to the Board of Directors after the deliberation was approved
July 30, 2025 The Audit Committee	Q2 2025 audit report	Independent directors had no dissent and reported to the Board of Directors after the deliberation was approved
November 3, 2025 The Audit Committee	Q3 2025 audit report	Independent directors had no dissent and reported to the Board of Directors after the deliberation was approved
	2026 Audit Plan	
February 26, 2026 Independent communication meeting	Communication of the content information in internal audit execution audit procedures	After discussions and communications, independent directors had no dissent
February 26, 2026 The Audit Committee	Q4 2025 audit report	Independent directors had no dissent and reported to the Board of Directors after the deliberation was approved
	Report on the "Statement on Internal Control System" and "Internal Audit Report"	Independent directors had no dissent and reported to the Board of Directors for discussion after the deliberation was approved

(II) Communications between the independent directors and the CPAs

1. In addition to inviting CPAs to participate in Board of Directors, the independent directors may also communicate with the CPAs at any time for any doubts about the Company's financial and business conditions, and instruct the relevant units of the Company to review and improve.
2. The latest major communications are as below:

Communication method	Matters communicated	Communication content	Communication result
February 26, 2025 Independent communication meeting	2024 financial statements and analysis of key financial ratios	Responsibilities, independence, scope of audit, and explanation of audit findings for auditors auditing financial statements Explained the changes in key financial ratios (based on consolidated statements)	The CPAs explained the financial position, cash flow and financial performance for the year 2024, and discussed and communicated, and the independent directors had no objections.
	Independent matters communicated	It is assessed that independence-regulated personnel of auditors' firm, accounting firm and alliance firm have complied with the independence-regulated statement, and the firm or between the alliance firm and the Company may be considered not to affect	After discussions and communications, independent directors had no dissent

Communication method	Matters communicated	Communication content	Communication result
		independence and other matters, as well as matters that need to be communicated in accordance with the revised code of the International Ethics Standards Board for Accountants (IESBA)	
	Update of important accounting standards or interpretations, securities regulations, and tax laws	Summary of the Audit Standards Update Description of the main changes in IFRS 18 and their impact on the Company Description of the amendment to Paragraph 6, Article 14 of the Securities and Exchange Act	After discussions and communications, independent directors had no dissent
	Corporate Governance	Description of the amendments to the indicators of the 2025 Corporate Governance Evaluation (12th Term)	After discussions and communications, independent directors had no dissent
February 27, 2025 The Audit Committee	2024 financial report audit status	Participated in the manner of telephone voice for the inquiries	After discussions and communications, independent directors had no dissent
April 29, 2025 The Audit Committee	Review of the Q1 2025 financial statements	Participated in the manner of telephone voice for the inquiries	After discussions and communications, independent directors had no dissent
July 30, 2025 Independent communication meeting	Review of the Q2 2025 financial statements	Responsibilities, independence, review approach and scope, and explanation of review findings for reviewers reviewing interim financial statements	The CPAs explained, discussed and communicated regarding the Q2 2024 financial and profit and loss situation, with no dissent from the independent directors.
	Planning of annual audit	Scope and period of audit, and description of key audit matters	Based the professional judgment of the CPAs, regarding the key audit matters of the 2025 financial statements, the independent directors had no dissent.
	Other matters to be paid attention to	IFRS 18 Conversion Plan and Recommended Timeline	After discussions and communications, independent directors had no dissent
	Updates of key regulations	Pre-announcement of Draft Amendments to the Regulations Governing Information to Be Published in Annual Reports of Public Companies	After discussions and communications, independent directors had no dissent
July 30, 2025 The Audit Committee	Review of the Q2 2025 financial statements	Participated in the manner of telephone voice for the inquiries	After discussions and communications, independent directors had no dissent
November 3, 2025 The Audit Committee	Review of the Q3 2025 financial statements	Participated in the manner of telephone voice for the inquiries	After discussions and communications, independent directors had no dissent
February 26, 2026 Independent communication meeting	2025 financial statements and analysis of key financial ratios	Responsibilities, independence, scope of audit, and explanation of audit findings for auditors auditing financial statements Explained the changes in key financial ratios (based on consolidated statements)	The CPAs explained the financial position, cash flow and financial performance for the year 2025, and discussed and communicated, and the independent directors had no objections.
	Independent matters communicated	It is assessed that independence-regulated personnel of auditors' firm, accounting firm and alliance firm have complied with the independence-regulated statement, and the firm or between the alliance firm and the Company may be considered not to affect independence and other matters, as well as matters that need to be communicated in accordance with the revised code of the International Ethics Standards Board for Accountants (IESBA)	After discussions and communications, independent directors had no dissent
	Update of important accounting standards or interpretations, securities regulations,	Amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers Implementation Timeline for IFRS Sustainability Standards and Scope 3 Applicability Tax Regulations – “Specified Amount” of	After discussions and communications, independent directors had no dissent

Communication method	Matters communicated	Communication content	Communication result
		Grassroots Employee Salaries and the Basic Wage	
	Reminder Regarding Material Internal Control Deficiencies of the Company	Provide examples of material internal control deficiencies to remind the Company of matters requiring attention.	After discussions and communications, independent directors had no dissent
February 26, 2026 The Audit Committee	2025 financial report audit status	Participated in the manner of telephone voice for the inquiries	After discussions and communications, independent directors had no dissent

(III) Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

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

Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
I. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established the “Corporate Governance Best-Practice Principles,” specifying the regulations for protecting the rights and interests of shareholders, strengthening the functions of the board of directors, respecting the rights and interests of stakeholders, and improving information transparency. Meanwhile, the Company's Rules of Procedure for Shareholders' Meetings, the Rules of Procedure for Board Meetings, the Remuneration Committee Charter and the Audit Committee Charter are all established and implemented based on the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies,” and available on the corporate governance section of the Company’s website for review by stakeholders.	No significant deviation
II. Shareholding Structure and Shareholders’ Rights				
(I) Does the Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		1. To effectively handle shareholders' suggestions, doubts, disputes and litigations, the Company has established internal processing procedures. In addition to implementing the spokesperson system by setting up spokespersons and deputy spokespersons, to ensure that information that may affect shareholders' decision-making to be disclosed in a timely and adequate manner, an investor mailbox (Investor@unictron.com) is established as a communication channel for shareholder suggestions or disputes.	No significant deviation
(II) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		2. In addition to mastering the list of the major shareholders who substantially control the Company and the ultimate controllers of the major shareholders, the Company also regularly announces the information on changes in the stake and pledges of insiders such as directors and major shareholders holding 10% or of the stake on the “Market Observation Posting System” every month, with the disclosure of the information on the top ten shareholders in the annual report and the official website every year.	No significant deviation
(III) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		3. To establish a risk control and firewall mechanism with affiliates, the Company has formulated the "Operation Procedures for Transactions with Specific Companies, Group Enterprises and Related Persons “ and the "Supervisory and Management Procedures for Subsidiaries." All affiliates of the Company have dedicated financial, sales and engineering service departments with clear managerial responsibilities. And the Company conducts communication regarding related businesses and reconciliation any time every month to reduce operational risks.	No significant deviation
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		4. The Company has established the "Code of Ethical Conduct" and " Ethical Corporate Management Best Practice Principles" to regulate members to recuse from conflicts of interest related to their duties, and they are not allowed to use unpublished information known to them and disclose such to others. The well-rounded mechanism for handling and disclosing material information was established to prevent improper leakage of information, ensure the consistency and correctness of externally released information. The “Management and Operating Procedures for Handling Material Information and Preventing Insider Trading” are established as the internal rules, prohibiting the insiders from using unpublished information in the market to trade securities, as a prevention of the insider trading.	No significant deviation

Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons												
	Yes	No	Summary													
III. Composition and responsibilities of the board of directors (I) Does the Board of Directors have a diversified policy, specific management goals, and implement them?	V		<p>1. In order to ensure the diversity of board members, when electing board members, director candidates must not only have the professional knowledge and skills required to perform their duties, but also leadership decision-making, industrial knowledge and professional ability are the keys to the review. to enhance the structure of the board of directors. Via various operational expertise of the directors, the operational supervision and management are implemented, decision-making capability is improved, and the Company's operating system is strengthened while achieving the goal of strengthening corporate governance and operational synergy through diversified board operations. Please refer to page 9 of this annual report for the achievement of the objectives:</p> <table border="1" data-bbox="600 763 1305 1193"> <thead> <tr> <th>Management targets</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>Set more seats for independent directors than those required by laws and regulations</td> <td>Achieved</td> </tr> <tr> <td>At least one has financial accounting professional background</td> <td>Achieved</td> </tr> <tr> <td>At least one has industry-related academic background</td> <td>Achieved</td> </tr> <tr> <td>At least one has industry-related practice management background</td> <td>Achieved</td> </tr> <tr> <td>At least one female director</td> <td>It is expected that at least one female director will be elected when the Board of Directors is fully re-elected in 2026.</td> </tr> </tbody> </table> <p>The Board of Directors currently consists of eight members, and no members of different genders have yet been appointed. In the future, the Company will continue to pay attention to the diversification of the Board of Directors, and will evaluate and consider the diversification factors in a timely manner upon the expiration of the term of office of the directors in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the Company's relevant policies. The appointment of representatives for corporate directors will be adjusted in a timely manner depending on the actual situation to strengthen the structure of the Board of Directors and promote the Company's stable operation and sustainable development.</p>	Management targets	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.	No significant deviation
Management targets	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.															
(II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		<p>2. The Company has established the Audit Committee and Remuneration Committee, both are operating well. The Board of Directors of the Company approved the establishment of the Sustainable Development Committee and the Risk Management Committee on May 2, 2023.</p>	No significant deviation												
(III) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	V		<p>3. The Company passed the "Rules for Performance Evaluation of Board of Directors" on March 11, 2021, specifying that the Company's board of directors conducts the internal performance evaluation every year, and the evaluation by an external independent organization or a team of external experts and scholars at least once every three years. The Company specifies that the board members, the agenda unit of the board of directors, and the functional committees t conduct the internal self-evaluation on the overall board of directors and the overall functional committees on a regular basis every year. The time for the internal evaluation should be at the end of each year, and complete the evaluation before the earliest board meeting of the coming year. The self-evaluation includes five aspects: the participation in the operation of the company, improvement of the quality of the board of directors' decision making, composition and structure of the board of directors, election and continuing education of the directors, and internal control. The evaluation is taken charge by the Finance Department in the manner of internal questionnaires. The evaluation is done by the directors regarding the operation of the Board, the participation of directors themselves, and the evaluation of the committee members to the functional committees. The evaluation results are reported to the Board with the improvement advice to the items requiring enhancement.</p>	No significant deviation												

Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies and the reasons																											
	Yes	No	Summary																												
(IV) Does the Company regularly evaluate its external auditors' independence?	V		<p>The results of the Board's performance evaluation will be referred to when electing or nominating directors. Pursuant to Article 21 of the Company's Articles of Incorporation, the directors' remuneration shall not exceed 3% of the annual profit. The Remuneration Committee and the Board shall determine the remuneration to each director based on the Company's operating results and the "Remuneration Procedures for Directors and Functional Committee Members" while referring to the performance evaluation results of individual director.</p> <p>The Company has completed the performance evaluation of the board of directors and functional committees after the end of 2025, and reported the evaluation results to the first board meeting in 2026. For the performance evaluation method and implementation, please refer to this annual report (Pages 16-17).</p> <p>4. Before the Company elects a CPA by resolution of the Audit Committee and the Board of Directors, the Company shall review and assess the independence of the CPA, and the CPA shall provide a declaration of independence. The Company has also reviewed the information of the Auditing Quality Index (AQI) to ensure that the CPAs and the firm are better than the average level of the industry in terms of audit experience, professional support and case quality control. In recent years, the Company will also continue to introduce digital audit tools to improve the audit quality.</p> <p>The independence evaluation of the CPAs is as follows:</p> <table border="1"> <thead> <tr> <th>Evaluation item</th> <th>Assessment results</th> <th>Whether the transaction meets the criteria of independence</th> </tr> </thead> <tbody> <tr> <td>1. Are the CPAs have direct or material indirect financial interest with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>2. Are the CPAs involved in financing or guarantee with the Company or the Company's directors?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>3. Are the CPAs close business partners and potential employment related parties of the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>4. Are the CPAs and their audit team members currently directors, managers, or positions that have significant influence on the audit now or in the last two years?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>5. Are the CPAs providing any non-audit services that may directly affect the audit work to the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>6. Are the CPAs acting as the agents for the shares issued by the Company or other securities issued by the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>7. Are the CPAs assumed the role of the Company's defense or representative to coordinate with other third parties in the event of conflict?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>8. Are the CPAs related to the Company's directors, managers, or personnel with significant influence on the audit cases?</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table> <p>The Company's first Audit Committee meeting and first Board of Directors meeting in 2026 reviewed and approved the appointment of the 2026 CPAs, and the Declaration of Independence of the CPAs was obtained.</p>	Evaluation item	Assessment results	Whether the transaction meets the criteria of independence	1. Are the CPAs have direct or material indirect financial interest with the Company?	No	Yes	2. Are the CPAs involved in financing or guarantee with the Company or the Company's directors?	No	Yes	3. Are the CPAs close business partners and potential employment related parties of the Company?	No	Yes	4. Are the CPAs and their audit team members currently directors, managers, or positions that have significant influence on the audit now or in the last two years?	No	Yes	5. Are the CPAs providing any non-audit services that may directly affect the audit work to the Company?	No	Yes	6. Are the CPAs acting as the agents for the shares issued by the Company or other securities issued by the Company?	No	Yes	7. Are the CPAs assumed the role of the Company's defense or representative to coordinate with other third parties in the event of conflict?	No	Yes	8. Are the CPAs related to the Company's directors, managers, or personnel with significant influence on the audit cases?	No	Yes	No significant deviation
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Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
IV. Are the listed companies equipped with competent and appropriate number of corporate governance personnel, and have the corporate governance officers designated to be responsible for corporate governance affairs (including but not limited to providing directors and supervisors with the information needed to perform their business, assisting directors and supervisors to comply with laws and regulations, handling matters related to Board of Directors and shareholders' meetings according to the law, and preparing minutes of Board of Directors and shareholders' meetings)?	V		The Company's Board of Directors approved the establishment of the position of Corporate Governance Officer on May 2, 2023, responsible for the affairs of corporate governance, including: handling matters related to the board and shareholders' meetings pursuant to laws, assisting the Company to comply with relevant laws and regulations regarding the board and shareholders' meetings, making minutes of the board and shareholders' meetings, providing directors and independent directors Information necessary to conduct business, and the latest regulatory developments related to operating companies. For the continuing education status of the corporate governance officer for 2025, please refer to this annual report (Pages 29).	No significant deviation
V. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		Applying the five core principles of dependency, accountability, influence, diverse perspectives, and tension, the Company has identified the following major stakeholder groups: customers, employees, government authorities / competent authorities, suppliers / contractors, and shareholders / investors. The Company regularly reports to the board of directors every year (at least once a year) on the communications with related parties. The report items include: stakeholders, issues of concern, communication channels and communication status. The communication situation with each stakeholder in 2025 was reported to the board of directors on February 26, 2026. Relevant content is also announced in the stakeholder section of the Company's website.	No significant deviation
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company has commissioned the Stock Affair Agency Department of Taishin Securities Co., Ltd. to take care of this.	No significant deviation
VII. Information Disclosure (I) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		1. The Company gradually establishes and improves the investor service section on the Company's website pursuant the regulations, disclosing corporate governance, material resolutions of the board of directors, shareholder meeting information, and financial and business conditions. The Company complies with the regulations of the competent authority, and discloses various business, financial and corporate governance related information on the MOPS for stakeholders to inquire.	No significant deviation
(II) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	V		2. The Company has the dedicated personnel in place, responsible for the collection and disclosure of the Company's information, and discloses the latest and correct information to the MOPS and the Company's website. The information disclosure methods adopted by the Company include: implementing the spokesperson system, regularly disclosing financial, business and corporate governance information on the Company website, and setting up the investor mailbox (Investor@unictron.com), and being invited to participate in investor conferences and upload relevant information of the conferences to the Company's official website to answer investors' questions instantly.	No significant deviation

Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
(III) Does the Company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?	V		3. The Company has completed the announcement and declaration of the annual financial report on February 26, 2026. The first, second, and third quarter financial reports and the monthly operating status are all announced on the MOPS earlier than the prescribed deadline.	No significant deviation
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	V		<p>1. Employee interests and employee care: the Company's operating philosophy is respecting human nature and caring for employees. To ensure the employee interests and employee care, the Employee Welfare Committee is established composed of representatives of employees from various departments. The Employee Welfare Committee meetings are held regularly every quarter to determine various benefit plans, such as organizing club activities, employee family days and sports courses, while conducting regular employee health checks, employee gathering meals, and holding employee education and trainings from time to time.</p> <p>2. Investor relations: the Company has set up the investor service mailbox (Investor@unictron.com) on the Company website with dedicated personnel to answer investors' calls, and reply shareholders' questions in detail. Various announcements are completed in real time, such as financial statements, corporate governance regulations and measures, disclosed on the Company's website, seeking to achieve openness and transparency of information, so that investors understand how the Company's operating.</p> <p>3. Supplier relationship: the Company regards suppliers as co-existing and co-prosperous partners, and generally adopts long-term cooperation. The Company invests in raw materials and is responsible for creating and maintaining product channels, while suppliers are responsible for providing qualified raw material products, to construct a good cycle with interdependent relationships.</p> <p>4. Stakeholders' interests: Pursuant the Rules of Procedure of Board Meetings, when the board of directors makes a resolution, any director interested in the proposal recuses from voting, to avoid the conflict of interest; The Company's website maintains a dedicated stakeholder section providing communication channels for stakeholders — including customers, employees, government authorities / competent authorities, suppliers / contractors, and shareholders / investors — to ensure appropriate responses to issues of stakeholder concern. Financial and business-related information is also made available on the Company's website to safeguard the legitimate rights and interests of all parties.</p> <p>5. Directors' and supervisors' continuing education: the Company's directors have their own professional knowledge. The Company provides the continuing education courses to directors by cooperating the related units pursuant to the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. As of the date of publication of this annual report, please refer to pages 28-29 of this annual report for details on director continuing education.</p> <p>6. Implementation of risk management policies and risk assessment standards: The Company's Board of Directors approved the "Risk Management Policy and Procedures" on November 2, 2022, to establish the organizational structure and implement the management procedures according to the policy, and the Risk Management Committee (RMC) was established on May 2, 2023, to regularly identify, assess, handle, report and monitor the risks that may negatively affect the Company's operational objectives. The General Manager is the Chairperson, the Corporate Governance Officer is the Director General, and the Level 1 managers are the members. They are responsible for communicating with the management, holding meetings every quarter, and reporting the implementation to the Audit Committee and the Board of Directors every year. The Company takes out the product liability insurance every year to provide multiple product protection to the global consumers, and adopts appropriate management policies and improvement methods to reduce corporate risks.</p> <p>7. Implementation of client policies: the contracts, agreements, and matters that are reasonably required to be complied with signed with customers are fully cooperated with by fulfilling the Company's responsibility, and strive to manage and maintain long-term relationships, seeking to achieve a win-win situation.</p> <p>8. Liability insurance the Company purchases for directors and supervisors: Article 13 of the Company's Articles of Incorporation specifies that "the Company may purchase the liability insurance for directors during their term of office in respect of the indemnity liabilities assumed by them pursuant to laws in the scope of their business." The</p>	No significant deviation

Evaluation item	Status of operation			Deviations from the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
			Company has purchased directors' liability insurance, and reports to the board of directors every year regarding the key matters including the coverage amount, insurance period, coverage, insurance premium rate. The 2025 liability insurance covering all directors was disclosed in the MOPS.	
<p>IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement: The Company's corporate governance evaluation results for 2023 through 2024 have consistently ranked within the top 36%–50%, and within the-top 51%~65% in 2025. For evaluation items that did not meet the passing threshold, the Company has proposed improvement measures and reviewed the feasibility of strategies for the current year and future periods.</p> <p>1. The goals for improvement in 2025 for items not yet scoring are set: (1) The Company plans to formulate specific measures for enhancing corporate value in 2026, to be submitted for approval by the Board of Directors. Relevant information will be disclosed on the Market Observation Post System under the "Corporate Value Enhancement Plan" section. (2) The Company will conduct a full re-election of directors in 2026 and plans to elect at least one female director, with the aim of increasing female participation in decision-making and strengthening the diversity and soundness of the board structure.</p> <p>2. The items that have not been completed in 2024 have been improved in 2025 as follows: The Company has prepared the 2024 Sustainability Report in both Chinese and English in accordance with GRI Standards. The report has been approved by the Board of Directors and disclosed on the Market Observation Post System and the Company's website.</p>				

2. Continuing education of the Directors

Serial no.	Job title	Name	Course date	Course organizer	Course name	Course hour
1	Chairman	Su, Kai-Chien	June 10, 2025	Taiwan Stock Exchange	CDP Taiwan Launch Event	3
			July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
2	Director	Chang, Ming-Chu	July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
3	Director	Lee, Ran-Rong	July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
4	Director	Wang, Wei-Chi	June 19, 2025	Taiwan Institute for Sustainable Energy / Taiwan Corporate Sustainability Training Center	Labor and Human Rights Trends in Global Supply Chains and Corporate Practice Sharing	3
			July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
5	Independent director	Cheng, Wei-Shun	March 13, 2025	Taiwan Directors Association	Analysis and Assessment of Policy Direction Following Trump's Return to the White House	3
			April 11, 2025	Taiwan Directors Association	Corporate Governance Enhancement: Building a New Era of Talent Competitiveness	3
			July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
6	Independent director	Wang, Yung-Ho	July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
			August 12, 2025	Taiwan Corporate Governance Association	Introduction to IFRS 18, ESG Trends, and Related Legal Issues	3
			August 22, 2025	The Chinese National Association of Industry and Commerce, Taiwan	2025 Taishin Shin Kong Net Zero Summit — A Practical Corporate Guide to the New Era of Sustainable Finance	3
			September 12, 2025	Taiwan Corporate Governance Association	Corporate Green Power Procurement Strategies and the Impact of Carbon Pricing on Financial Statements	3

Serial no.	Job title	Name	Course date	Course organizer	Course name	Course hour
7	Independent director	Wang, Chien-Min	April 11, 2025	Taiwan Directors Association	Corporate Governance Enhancement: Building a New Era of Talent Competitiveness	3
			May 2, 2025	Securities & Futures Institute	2025 Insider Trading Prevention Seminar	3
			July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
			August 12, 2025	Securities & Futures Institute	AI Development and Cybersecurity Risks	3
8	Independent director	Shen, Hsi-Wen	April 11, 2025	Taiwan Directors Association	Corporate Governance Enhancement: Building a New Era of Talent Competitiveness	3
			August 28, 2025	Securities & Futures Institute	The Digital Finance Revolution: Principles of Stablecoins and the Development Trends of Blockchain-Based Virtual Assets	3
			October 3, 2025	Securities & Futures Institute	2025 Insider Trading Prevention Seminar	3

3. Continuing education of the Corporate Governance Officer

Serial no.	Job title	Name	Course date	Course organizer	Course name	Course hour
1	Corporate Governance Officer	Cheng, Shih-Wei	June 19, 2025	Taiwan Institute for Sustainable Energy / Taiwan Corporate Sustainability Training Center	Labor and Human Rights Trends in Global Supply Chains and Corporate Practice Sharing	3
			July 9, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
			August 22, 2025	Association for the Advancement of Industry and Commerce of Republic of China	2025 Taishin Shin Kong Net Zero Summit — A Practical Corporate Guide to the New Era of Sustainable Finance	3
			November 21, 2025	Securities & Futures Institute	2025 Promotional session of legal compliance for insider equity transactions	3

(IV) If the company has a remuneration committee or nomination committee in place, the composition and operation of such committee shall be disclosed

- The “Remuneration Committee Charter” was established by the board of directors on August 28, 2020. For the Remuneration Committee members, number of members and term of office, powers, rules of procedure, and resources that the Company should provide when exercising powers and other matters, unless otherwise specified by laws or the Company's “Articles of Incorporation,” the Charter shall be complied with.
- Composition: the members of the Remuneration Committee are appointed upon the resolution of the board of directors. The Company approved upon the resolution of the board on June 15, 2023, and appointed three independent directors as members of the second Remuneration Committee. The Remuneration Committee member elected Cheng, Wei-Shun as the convener of the Committee without dissent. Remuneration Committee The term of office of the committee members is the same as that of the board of directors appointing them.
- Duties: The Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the board of directors for discussion:
 - Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the remuneration of the directors and managerial officers.
 - Establishing periodically the remuneration of the directors and managerial officers.

4. Information on Remuneration Committee Members

Capacity	Qualification	Professional Qualification and Experience	Independence	Number of other public companies at which the person concurrently serves as remuneration committee member
	Name			
Independent Director (Convener)	Cheng, Wei-Shun	Please refer to the “Professional qualifications of the directors and the independence of the independent directors, and the disclosure of information on independence” (page 7~8) of this annual report.		3
Independent director	Wang, Yung-Ho			1
Independent director	Wang, Chien-Min			1

5. Operation of the Remuneration Committee

- (1) The Company's remuneration committee has a total of three members.
- (2) Current term of office: from June 15, 2023 to June 14, 2026, and will be fully re-elected whenever the board's term of office expired. During the fiscal year, the number of remuneration committee meetings held was two (A). The attendance by the members was as follows:

Job title	Name	Number of meetings attended in person (B)	Number of meetings attended by proxy	In-person attendance rate (%) (B / A)	Remarks
Convenor	Cheng, Wei-Shun	2	0	100.00	
Member	Wang, Yung-Ho	2	0	100.00	
Member	Wang, Chien-Min	2	0	100.00	

Other information required to be disclosed:

I. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons): none.

II. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion: none.

6. Resolutions adopted by the Remuneration Committee, and the measures taken by the Company with respect to the members' opinion

Date	Meeting name	Content	Resolution and implementation	The measures taken by the Company with respect to the members' opinion
February 27, 2025	1st Remuneration Committee meeting, 2025	Approval of the Appropriation of Employee and Director Remuneration for 2024	All the remuneration committee members approved unanimously to provide NT\$11,801,681 for employees' remuneration and NT\$885,125 for directors' remuneration, all paid in cash and submitted to the Audit Committee for discussion and resolution.	Other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee, Ran-Rong recused themselves from participation, the acting chair, Cheng, Wei-Shun inquired all attended independent directors and directors, and approved as proposed without dissent; the employees remuneration of NT\$11,801,681 and directors' remuneration of NT\$885,125 were provided, all paid in cash, and to be reported in the 2025 regular shareholders' meeting.
		Approved the proposal to determine the principles of distributing remunerations to directors and employees' remunerations to managerial officers for 2024	Approved unanimously by all attended members of the Remuneration Committee, and submitted to the Audit Committee for resolution.	Other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee, Ran-Rong recused themselves from participation, the acting chair, Cheng, Wei-Shun inquired all attended independent directors and directors, and approved as proposed without dissent.

Date	Meeting name	Content	Resolution and implementation	The measures taken by the Company with respect to the members' opinion
November 3, 2025	2nd Remuneration Committee meeting, 2025	Report on the implementation of the 2024 managerial officers' remuneration distribution	Approved unanimously by all attended members of the Remuneration Committee.	None
		2025 managers' remuneration report	Approved unanimously by all attended members of the Remuneration Committee.	None

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

Evaluation item	Status of operation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the Board of Directors?	V		On May 2, 2023, the Board of Directors of the Company approved the establishment of the Sustainable Development Committee, with the Chairperson of the Board of Directors as the Committee Chairperson, the General Manager as the Director General Manager, and the Deputy General Manager and Level 1 managers as the members of the Committee. It is the highest internal unit of the Company for making sustainable development decisions, and promotes the Company's sustainable development plan. The Risk Management Committee (RMC) regularly evaluates relevant issues and reports to the Sustainable Development Committee and the Board of Directors on a quarterly basis. The implementation status of 2025 has been reported to the Board of Directors on February 26, 2026. Please refer to the supplementary information in "VII. Other important information to facilitate better understanding of the company's promotion of sustainable development" (Pages 35-45). The Board of Directors regularly listens to the reports of the management team, to supervise whether the team implements the promotion of sustainable development strategies according to the plan, and gives related suggestions.	No significant deviation
II. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		The Company has established the "Corporate Governance Best Practice Principles", "Sustainable Development Best Practice Principles" and "Risk Management Policy and Procedures" to gradually establish the organizational structure and implement management procedures according to the policies, and has established the Risk Management Committee on May 2, 2023, which was approved by the Board of Directors. The Company is identified, evaluated, handled, reported and monitored regularly for possible negative risks that may affect the Company's operational objectives. The General Manager is the Chairperson, the Corporate Governance Officer is the Director General, and the Level 1 managers are the members of the committee. The committee is responsible for communicating with the management. The committee convenes meetings regularly to report the implementation of ESG. The implementation status is reported to the Sustainable Development Committee. According to the implementation management procedures, the implementation status is reported to the Audit Committee and the Board of Directors every year. The sustainability performance for the year 2025 is detailed in this annual report under "VII. Other important information to facilitate better understanding of the company's promotion of sustainable development" (Pages 35-45). The disclosed information covers the period from January to December 2025. In accordance with the principle of materiality, the scope of assessment primarily focuses on the risks and strategies related to environmental, social, and corporate governance (ESG) issues at the Company's operational sites in Taiwan.	No significant deviation

Evaluation item	Status of operation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons												
	Yes	No	Summary													
III. Environmental Issues																
(I) Has the Company set an environmental management system designed to industry characteristics?	V		1. The Company actively cooperates with environmental protection such as greening, energy saving, waste reduction and garbage classification, and formulates various management procedures, such as management procedure for environmental regulations, and procedures for the environmental goals and target management. The Company's Taoyuan and Hsinchu plants have obtained the ISO 14001 environmental management system certification (valid period: 2024.11.20 - 2027.11.19), and conduct internal and external audits every year to ensure compliance with relevant regulations. The Company has completed the carbon inventory in 2022, 2023, and 2024, and has passed the certification of ISO 14064-1 by external third parties. The relevant data is disclosed on the Company's website and the sustainable report.	No significant deviation												
(II) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		2. The Company strives to classify waste and promote resource recycling, while signing a clearing and transportation contract with the qualified waste treatment manufacturer to reduce the impact of process waste on the overall environment. VOC and dust generated during the production process are all recycled during the production line processes. The Company has made improvements and purchases for the old wastewater equipment, and obtained the approval from the competent authority in January 2024 for changing the water measure documents, in order to reduce and eliminate the damage to the environment. Since 2024, the Company has implemented a CWMS (Continuous Wastewater Monitoring System). The new system is connected to the Environmental Protection Bureau, Hsinchu County Government, to monitor water quality such as PH value, conductivity and temperature, and enables users to report and explain the water quality monitoring status to the Environmental Protection Bureau at any time.	No significant deviation												
(III) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		3. Climate change is a critical and urgent global issue. Our company is committed to promoting sustainable development strategies. The Risk Management Committee conducts an annual assessment of the potential risks and opportunities associated with climate change and other risks to the company's present and future. This evaluation follows the company's risk management procedures, identifying, addressing, reporting, and monitoring such risks. For more detailed information on the implementation of these efforts, please refer to the section "VII. Other important information to facilitate better understanding of the company's promotion of sustainable development" (Pages. 35-45) in this annual report.	No significant deviation												
(IV) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		<p>4.1 Greenhouse Gas</p> <p>4.1.1. The Company has started to conduct greenhouse gas emission statistics in accordance with the ISO14064-1 greenhouse gas inventory method in 2022, and has obtained external verification for 2022, 2023, and 2024. The 2025 data is based on the Company's internal data, and will be verified by a third-party verification agency in the future. Please refer to page 41 of this annual report for the implementation status.</p> <p>4.1.2 Through technological improvement and new material development, the yield rate has decreased and the proportion of waste output has decreased.</p> <p>4.1.3 Equipment replacement to improve equipment efficiency and reduce total carbon emissions.</p> <p>4.1.4 Implement energy-saving solutions from air-conditioning, power lighting, and other electricity consumption, and regularly review energy-consuming equipment and replace them.</p> <p>4.2 Water consumption</p> <p>4.2.1 The Company's primary production sites are located in Taiwan. Water withdrawal intensity at Taiwan facilities decreased by 24% in 2025 compared to 2024.</p> <table border="1" data-bbox="632 1809 1262 2018"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Water consumption (in million liters)</td> <td>22.72</td> <td>18.45</td> </tr> <tr> <td>Sales volume (NT\$ million)</td> <td>1,229.95</td> <td>1,316.15</td> </tr> <tr> <td>Unit water withdrawal intensity (million liters/NT\$ million)</td> <td>0.018</td> <td>0.014</td> </tr> </tbody> </table>	Year	2024	2025	Water consumption (in million liters)	22.72	18.45	Sales volume (NT\$ million)	1,229.95	1,316.15	Unit water withdrawal intensity (million liters/NT\$ million)	0.018	0.014	No significant deviation
Year	2024	2025														
Water consumption (in million liters)	22.72	18.45														
Sales volume (NT\$ million)	1,229.95	1,316.15														
Unit water withdrawal intensity (million liters/NT\$ million)	0.018	0.014														

Evaluation item	Status of operation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons																		
	Yes	No	Summary																			
			<p>4.2.2 The Company plans to undertake wastewater equipment and process improvements at the Yongrong Factory in the second half of 2026, recovering process water for reuse in manufacturing processes and scrubbing towers, with the objective of achieving zero process wastewater discharge.</p> <p>4.2.3 The Company plans to implement a rainwater harvesting initiative at the Yongrong Factory in the second half of 2026. Preliminarily treated rainwater will be redirected for secondary domestic use (toilet flushing), with an estimated annual savings of 515 metric tons of tap water consumption.</p> <p>4.3 Waste:</p> <p>4.3.1 The Company's primary production sites are located in Taiwan. Waste intensity per unit at Taiwan facilities increased by 23% in 2025 compared to 2024.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Hazardous Waste (Tones)</td> <td>301.76</td> <td>411.5</td> </tr> <tr> <td>No hazardous waste (Tones)</td> <td>19.18</td> <td>30.17</td> </tr> <tr> <td>Recycling and Reusing Waste (Tones)</td> <td>63.61</td> <td>65.53</td> </tr> <tr> <td>Sales volume (NT\$ million)</td> <td>1,229.95</td> <td>1,316.15</td> </tr> <tr> <td>Waste Intensity per Unit (Tones/NT\$ million)</td> <td>0.31</td> <td>0.39</td> </tr> </tbody> </table> <p>4.3.2 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 inspects the legality of waste disposal processes.</p>	Year	2024	2025	Hazardous Waste (Tones)	301.76	411.5	No hazardous waste (Tones)	19.18	30.17	Recycling and Reusing Waste (Tones)	63.61	65.53	Sales volume (NT\$ million)	1,229.95	1,316.15	Waste Intensity per Unit (Tones/NT\$ million)	0.31	0.39	
Year	2024	2025																				
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Sales volume (NT\$ million)	1,229.95	1,316.15																				
Waste Intensity per Unit (Tones/NT\$ million)	0.31	0.39																				
VI. Social Issues (I) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions??	V		1. The Company formulates work rules pursuant to laws and regulations, and complies with RBA Code of Conduct. The RBA Code of Conduct is in line with the UN Guiding Principles on Business and Human Rights, wherein the rules are derived from various key international human rights standards, including the ILO Declaration on Fundamental Principles and Rights at Work and the Universal Declaration of Human Rights, with the goal of protecting employees' working rights and basic human rights. Respect for human rights is an important aspect of sustainable business, so the Company adopts RBA management in operation and supply chain, and promotes cooperation and implementation of corporate social responsibility and environmental safety & health policies to all cooperative suppliers. In addition to requiring suppliers to complete self-assessment questionnaires covering environmental protection, occupational health and safety management, human rights, and business ethics, the Company is subject to periodic audits conducted by customers in accordance with the latest version of the RBA Code of Conduct. In the pre-employment training for new employees, the Company also provides information on compliance with regulations, including prohibition of forced labor, prohibition of child labor, anti-discrimination, anti-harassment, management of working hours, and protection of humane treatment. In 2025, the implementation rate of human rights protection education and training for new employees reached 100%.	No significant deviation																		
(II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation??	V		2. The Company determines the salaries by referring to the employee's academic background and working experience, and subsequently combines the employee's contributions and the performance appraisal twice a year, while giving the leave entitled pursuant to the Labor Standards Act. The Company provides remuneration and various employee welfare measures that are market-competitive. Please refer to the disclosure of labor-management relations in this annual report (Pages 76-78). The Company values the diversity and equality of the workplace, and applies the principle of being suitable for the job. In the "Corporate Social Responsibility Best Practice Principles", the Company specifies that the Company will not engage or support discrimination based on race, social class, nationality, religion, physical disability, gender, sexual orientation,	No significant deviation																		

Evaluation item	Status of operation		Summary	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons																					
	Yes	No																							
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees??	V		<p>union membership, political affiliation, age, and other personal conditions in the hiring, remuneration, training opportunities, promotion, discharge, or retirement.</p> <table border="1"> <thead> <tr> <th colspan="2">Year</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Senior Manager</td> <td>Male</td> <td>8</td> </tr> <tr> <td>Female</td> <td>2</td> </tr> <tr> <td rowspan="2">Management Position</td> <td>Male</td> <td>52</td> </tr> <tr> <td>Female</td> <td>7</td> </tr> <tr> <td rowspan="2">Non-Management Position</td> <td>Male</td> <td>217</td> </tr> <tr> <td>Female</td> <td>210</td> </tr> <tr> <td colspan="2">Total</td> <td>496</td> </tr> </tbody> </table> <p>3. The Company's factories and office space are well-lit and bright, with the green designed balconies, and there is a specific dining space. According to the Occupational Safety and Health Act, the Company has established the Occupational Safety Committee to plan, promote and supervise occupational safety and health business. The Company also conducts 1 hazard identification and risk assessment operation per year according to the requirements of ISO 45001. The management is conducted based on the identification and assessment results. The Company also provides safety training and education for all employees, and organizes regular health checkups. The Company has obtained the ISO 45001 Occupational Safety and Health Management System certification, and the certificate is valid from November 7, 2024, to November 6, 2027.</p> <p>In 2025, the Company will organize safety and health training courses for a total of 1,033 people for a total of 4,252 hours. A total of 166 people will undergo special hazardous work health examination, and a total of 68 people will undergo physician interviews.</p> <p>The Company conducts occupational hazard statistics based on the disability injury statistics published by the Ministry of Labor, and establishes an accident investigation mechanism. Corrective and preventive measures are carried out based on the results of the investigation to reduce the probability of recurrence of accidents and improve workplace safety. In 2025, the Company recorded 3 occupational injury incidents involving 3 employees, representing 0.60% of total headcount as of year-end 2025. In response, the Company conducted risk assessments of the work environment, carried out a comprehensive review of personnel seating and workstations, increased inspection frequency, retired aging or potentially hazardous items, and strengthened employee education and training to raise safety awareness. The Company had 0 fire accidents and 0 deaths in 2025 (accounting for 0% of the total number of employees at the end of 2025).</p>	Year		2025	Senior Manager	Male	8	Female	2	Management Position	Male	52	Female	7	Non-Management Position	Male	217	Female	210	Total		496	No significant deviation
Year		2025																							
Senior Manager	Male	8																							
	Female	2																							
Management Position	Male	52																							
	Female	7																							
Non-Management Position	Male	217																							
	Female	210																							
Total		496																							
(IV) Has the Company established effective career development training programs for employees?	V		4. The employees may propose necessary internal (external) trainings or on-the-job continuing education based on the job requirements, and proceed to such with the consent of the responsible officers.	No significant deviation																					
(V) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	V		5. The Company's products are labeled pursuant to relevant regulations when leaving factories. In addition, no policy or complaint channels related to the protection of consumers' rights and interests has been established due to the product attributes. However, for the ethical conducts within the Company's business scope and the prevention of illegal activities, the due complaint and reporting channels are provided.	No significant deviation																					
(VI) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental	V		6. The Company has established the "Supplier Management Procedures" with certain requirements and standards for environmental protection, and occupational safety. Before dealing with any supplier, not only comparing prices but also credit check is conducted by collecting peer evaluations, to understand whether there is any major poor records of the supplier's source	No significant deviation																					

Evaluation item	Status of operation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary	
protection, occupational safety and health, or labor rights, and what is the status of their implementation?			and quality of goods. Visit factories when necessary.	
V. Does the Company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the Company obtain third party assurance or certification for the reports above?		V	The Company issued its 2024 Sustainability Report in accordance with GRI Standards and completed the required filing on August 27, 2025 in compliance with applicable regulations. Relevant information is available on the Market Observation Post System and the ESG Report section of the Company's website.	The Company's sustainability report is not currently required by law to undergo third-party assurance. No other material discrepancies.
<p>VI. If the Company has established its own sustainable development principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", please describe its current practices and any deviations from the Best Practice Principles:</p> <p>The Company's Board of Directors resolved to establish the "Corporate Social Responsibility Best Practice Principles" on March 11, 2021. There is no significant difference between the operation and the Best Practice Principles. The Board of Directors, in conjunction with the amendment of the Act, amended the "Corporate Social Responsibility Best Practice Principles" into "Sustainable Development Best Practice Principles" on November 2, 2022.</p>				
<p>VII. Other important information to facilitate better understanding of the company's promotion of sustainable development:</p> <p>(I) The Company discloses all information to the MOPS pursuant to the regulations, and insists on the consistent professional and ethical operating principles, valuing the corporate image and risk control.</p> <p>(II) The Company supports disadvantaged families and promotes community development through charity activities every year.</p> <p>(III) During the production process of the Company's products, the discharge of air and water pollutions and sewage, meets the requirements of environmental protection and is friendly to the environment</p> <p>(IV) Risk assessment items and strategies/actions for the Company's material issues:</p>				
Material Issue	Risk category	Risk Identification	Adopt strategy/action	
Environmental protection	Climate change and environmental protection	Environmental Impact and Management	<ol style="list-style-type: none"> 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 2025 ISO14064-1:2018 Greenhouse Gas Inventory is expected to be completed in April 2026, and the third-party verification is expected in June 2026. 3. The Company actively cooperates with environmental protection such as greening, energy saving, waste reduction and garbage classification, and formulates various management procedures, such as management procedure for environmental regulations, and procedures for the environmental goals and target management. The Company's Taoyuan and Hsinchu facilities have obtained ISO 14001 Environmental Management System certification, valid from November 20, 2024 through November 19, 2027. 4. Drawing on the climate risk and opportunity sources recommended by the TCFD framework, the Company has identified a total of 12 transition risks, 4 physical risks, and 10 opportunities. Following discussions by the Sustainability Report Preparation Task Force on climate-related risks and opportunities, a total of four medium-risk items (with no high-risk items identified) and two high-opportunity items were ultimately identified. 	

Material Issue	Risk category	Risk Identification	Adopt strategy/action
Environmental protection	Climate change and environmental protection	Environmental protection regulations and pollution prevention and control work of the Company	<ol style="list-style-type: none"> 1. The Company has obtained the water permit from the Hsinchu Environmental Protection Bureau on January 26, 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 inspects the legality of waste disposal processes. 3. The Company's wastewater treatment plant is currently operating in a stable condition, and a comprehensive wastewater source control and classification mechanism has been established. The Company expects to achieve full wastewater recovery (zero discharge) by the end of 2026. Through the implementation of a zero-discharge policy, the Company aims to reduce the impact of its operational activities on external water bodies, demonstrate its commitment to environmental stewardship, and contribute to a reduction in the frequency of inspections by external government authorities.
Social Responsibility	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.
		Occupational Safety and Health	<ol style="list-style-type: none"> 1. Convene the labor safety and health management committee meeting every quarter. 2. 43 sessions of general education and training on occupational safety and health were conducted in 2025 (94 people sessions). 3. In 2025, 28 hazardous chemical label and control education and training sessions were conducted (74 people sessions). 4. 2 emergency response training sessions were conducted in 2025 (721 people sessions). 5. 25 contractor safety management training sessions were conducted in 2025 (for 144 people). 6. 2 general education training sessions were conducted for new employees in 2025 (48 people). 7. The Company currently operates in accordance with relevant RBA standards and completed certification of ISO 45001:2018 Occupational Health and Safety Management System (OHSMS) in December 2025.
		Product Quality and Safety	<ol style="list-style-type: none"> 1. All of the Company's products comply with applicable government regulations and conform to EU RoHS requirements, containing no hazardous substances. 2. To transfer product liability risk, mitigate financial losses, and enhance product safety, the Company has obtained comprehensive product liability insurance under policy number JAZ0500132/2025-083. 3. In 2025, the Company completed quality management certifications for ISO 9001:2015 and IATF 16949:2016, and tracks product quality in accordance with a hazardous substance management system. 4. All safety-regulated products manufactured by the Company in 2025 comply with international safety standards (UL, CE, FCC, NCC). The Company holds UL Factory Certification, and periodic UL factory audits have consistently demonstrated conformance with applicable requirements.

Material Issue	Risk category	Risk Identification	Adopt strategy/action
Social Responsibility	Health and safety incidents/Social Care	Social Care	<ol style="list-style-type: none"> 1. The Company has always encouraged and assisted employees to participate in public welfare and community development, and to give back to the community with practical actions and contributions, and to fulfill corporate social responsibility. 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. 2. In June 2025, the Company partnered with the Hsinchu Blood Donation Center to arrange dedicated transportation to the Longtan facility, enabling employees to participate in blood donation drives. This initiative aimed to address blood bank shortages across the region and to express the Company's care and commitment to society through concrete action. 3. Guided by its longstanding commitment to sustainable corporate development, and in accordance with its ESG and social responsibility policies, the Company continues to promote charitable activities and fulfill its corporate social responsibilities through concrete action. In August 2025, the Company donated charitable goods and supplies to the Lohas Children's Home, a private childcare institution in Longtan District, Taoyuan City. This contribution was intended to assist the facility in caring for its resident children, providing tangible support and warmth, and embodying the spirit of "local care, local giving." The initiative promotes positive community interaction and inclusion, and demonstrates the Company's constructive social impact. 4. In December 2025, the Company actively participated in the "2025 Pingzhen Park Year-End Warmth Drive," a charitable initiative jointly organized with multiple tenants of the industrial park and social welfare organizations. During the cold year-end season, the Company contributed essential daily necessities to support disadvantaged groups in the local community, channeling corporate warmth to those in need.
Corporate Governance	Operation risk	Cybersecurity of Internet	<ol style="list-style-type: none"> 1. The third-party organization, TAF, was audited and the ISO27001:2022 information security management system was certified in February 2025. 2. In June 2025, testing and verification of the new MDR system (ITSec) and the new trade secret protection system (Trustview DRM) were completed.

Material Issue	Risk category	Risk Identification	Adopt strategy/action
Corporate Governance	Operation risk	Stakeholder Communication	<p>1. To mitigate the risk of misunderstanding arising from divergent positions between stakeholders and the Company - and the attendant operational or litigation risks - the Company conducts an annual analysis of key stakeholders and the material issues of concern to them.</p> <p>2. The Company has established multiple communication channels and engages in proactive dialogue to reduce adversarial dynamics and misunderstandings. An investor mailbox has been established and is managed by the Company Spokeperson, who is responsible for responding to investor inquiries.</p>
		Ethical Corporate Management	<p>1. The Company regards integrity as a core value and has formulated a comprehensive suite of governance instruments, including 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."</p> <p>2. The Company values business ethics and ethical corporate management. In 2025, 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 2025, a total of 472 suppliers completed the signing of the Integrity Commitment, with a signing rate of 97.12%. Through this, the Company builds a transparent and fair supply chain partnership and strengthens the foundation of corporate sustainable governance.</p> <p>3. Each year, the Company purchases Directors and Officers Liability Insurance covering all directors and supervisors, and Commercial Crime Loss Insurance covering frontline employees, in order to safeguard the rights and interests of the Company and its stakeholders.</p>
		Strengthening Board of Directors functionality	<p>1. To strengthen the Board of Directors' oversight functions and enhance management effectiveness, the Board has established a Remuneration Committee and an Audit Committee under its purview.</p> <p>2. To advance the professional development of board members, all directors completed a minimum of 6 hours of continuing education in 2025. In particular, to reinforce sustainability governance, the topics covered included sustainable finance, CDP, net zero, green power procurement, labor and human rights, and talent competitiveness, with total continuing education hours reaching 66 hours.</p> <p>3. The Company will add female directors at the time of the full board re-election in 2026, in order to comply with regulatory requirements and strengthen diversity in governance.</p>

(V) Implementation of climate-related information

Item	Implementation Status
<p>(I) Describe the supervision and governance of the Board of Directors and management on climate-related risks and opportunities.</p>	<p>1.1 Supervision and governance of the Board of Directors on climate-related risks and opportunities The Company prepares a Sustainability Report on an annual basis and regularly presents to the Board of Directors the response strategies, implementation results, and related plans for addressing climate change, including the Company's carbon reduction planning, measures, and outcomes.</p> <p>1.2 Supervision and governance of the management on the climate-related risks and opportunities</p> <ul style="list-style-type: none"> • The Sustainable Development Committee regularly reports to the management on the identification of risks and opportunities for climate change issues and countermeasures, and discloses them in the annual sustainability report. • Through the operation of the Risk Management Committee, the Environmental Safety and Health Department is responsible for assessing, planning, setting goals and responding to other issues such as energy, water resources and waste, and regularly reports to the General Manager about the implementation of climate change related plans and measures for sustainable development.
<p>(II) Describe how the identified climate risks and opportunities affect the business, strategy and finance of the enterprise (short-term, mid-term, and long-term).</p>	<p>2. The Company's relevant departments discuss various possible climate risks and opportunities based on their business scope, and discuss the impact issues on the Company. The climate change risks and opportunities assessment process scores the possibility and impact level of each topic, and draws a risk and opportunity matrix. The risk matrix is calculated based on the climate change risks and opportunities assessment, to identify climate risks and climate change opportunities. Please refer to 1-3 "Climate Risks and Opportunities and Response Strategies" for details.</p>
<p>(III) Describe the impacts of extreme weather and transformation actions on the financial position.</p>	<p>3.1 In response to the possible impact of global warming and extreme weather on the Company's operations, the Company has adopted the "Climate-related Financial Disclosures (Recommendations of the Task Force on Climate-related Financial Disclosures, TCFD)" published by the Financial Stability Board (FSB), to specifically evaluate and participate in climate change mitigation and adaptation.</p> <p>3.2 For the impacts of extreme climate events (such as operation interruption, production schedule, delivery time and product damage caused by extreme climate events) and transformation actions (such as carbon reduction policies and tightening of laws and regulations, which lead to an increase in operating costs) on the finance, the Company will plan to promote the TCFD risk and opportunity inventory promotion plan, in order to mitigate and adapt to the possible risks of the Company's sustainable operation caused by climate change, and disclose the information of the year in the sustainable report. Please refer to 1-3 "Climate Risks and Opportunities and Response Strategies" for details of the implementation of transformation.</p>
<p>(IV) Describe how the identification, assessment and management procedures of climate risk can be integrated into the overall risk management system.</p>	<p>4.1 In order to improve operation and strengthen corporate governance, the Company has established "Risk Management Policy and Procedures" and established a Risk Management Committee to identify, assess, handle, report and monitor possible risks that may negatively affect the Company's operational goals. In the future, climate change risks will be included in the scope of the Company's hazard events, and through relevant management strategies and countermeasures, the Company may minimize possible risks and even turn them into business opportunities.</p> <p>4.2 Drawing on the climate-related risk and opportunity categories recommended by the TCFD, the Company has identified a total of 12 transition risks, 4 physical risks, and 10 opportunities. Following discussions by the Sustainability Report Preparation Task Force on climate-related risks and opportunities, a total of four medium-risk items (with no high-risk items identified) and two high-opportunity items were ultimately identified.</p>

Item	Implementation Status
(V) 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.	5. The Company has not yet actually conducted scenario analysis and assessment, and will plan and execute it in accordance with the sustainable report.
(VI) 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.	6. The Company has not yet formulated a transformation plan for managing climate-related risks, and will plan and execute it in accordance with the sustainable report.
(VII) If the internal carbon pricing is used as the planning tool, the basis of price determination should be explained.	7. The Company currently does not have internal carbon pricing.
(VIII) 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.	8. To mitigate the operational impact of climate change, the Company has established management targets for greenhouse gas emissions, water consumption, energy consumption and waste reduction. Progress toward these targets is reviewed and assessed on a regular basis, and corresponding improvement plans are formulated to continuously enhance the effectiveness of sustainability management. The Company has incorporated its Taiwan operating locations, Shenzhen subsidiary, and Vietnam subsidiary into the scope of its greenhouse gas inventory and verification activities. Going forward, disclosure will be made in accordance with applicable regulations, and the feasibility of achieving actual emissions reductions will be further assessed with a view to establishing a more suitable decarbonization pathway. Complementary supporting measures will be developed alongside this pathway to formulate a comprehensive carbon reduction strategy ensuring full alignment with the Group's sustainability development direction.
(IX) Greenhouse gas inventory and assurance, reduction targets, strategies and concrete action plans (see 1-1 and 1-2).	9. Please refer to 1-1 and 1-2 for the greenhouse gas inventory data and assurance.

1-1 Greenhouse gas inventory and assurance status of the Company in the last two years

Year	2024		2025	
Inventory Status	Total emissions (Metric tons of CO ₂ e)	Emissions intensity (Metric tons of Co ₂ e/ NT\$ millions)	Total emissions (Metric tons of CO ₂ e)	Emissions intensity (Metric tons of Co ₂ e/ NT\$ millions)
Scope 1	208.74		198.18	
Scope 2	4,588.49		5,043.87	
Total emissions (Scope 1 + Scope 2)	4,797.23	3.90	5,242.05	3.98
Scope 3	1,379.81		1,576.10	
Consolidated revenue (NT\$ millions)	1,229.95		1,316.15	
Assurance interval	Unictron Technology Corp. Yung Rong Plant, Yung Chih Plant, Tainan Plant, Unictron Technologies(Shenzhen)Co. Ltd		Unictron Technology Corp. Yung Rong Plant, Yung Chih Plant, Tainan Plant, Unictron Technologies(Shenzhen)Co. Ltd, Unictron Technologies Vietnam Co.,LTD.	
Assurance Institution	ARES International (ARES)		ARES International (ARES)	
Explanation of Assurance Status / Assurance Opinion and Conclusion	Verified by ARES International Certification Co., Ltd. in accordance with ISO 14064-3:2019 issued by the International Organization for Standardization, and found to be in compliance with the requirements of ISO 14064-1:2018. Scope 1 and Scope 2 emissions are covered with a reasonable level of assurance (unqualified opinion), while Scope 3 emissions are covered with a limited level of assurance.		As of the publication date of this annual report, the inventory process for Year 114 is still in progress. Preliminary inventory data have been disclosed in this table; the finalized inventory results and complete assurance information will be disclosed in the Year 114 Sustainability Report and updated in the following year's annual report.	

Notes:

- The Company conducts its organizational greenhouse gas (GHG) inventory in accordance with ISO 14064-1:2018. The reporting boundary includes emission sources from Scope 1 (Category 1), such as gasoline and diesel (primarily used for company vehicles) and refrigerants; Scope 2 (Category 2), including purchased electricity; and Scope 3, including Category 3 emissions from upstream transportation and distribution (land transport), downstream transportation and distribution (land transport), employee business travel, employee commuting, and other business travel, as well as Category 4 emissions from waste treatment, life-cycle emissions of purchased energy (electricity) not included in Categories 1 and 2, and upstream emissions of water supply. No GHG emission sources were excluded from this inventory. Categories not included were excluded on the basis that the related operational data do not constitute significant indirect emission sources.
- The GHGs included in the inventory are seven types: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

1-2 Greenhouse gas reduction targets, strategies and concrete action plans: Please refer to the table below for the Company's climate-related indicators targets.

Due to adjustments to the Company's plant operations specifically, the addition of the Vietnam plant in 2025, the closure of the Tainan plant and addition of the Pingzhen plant in 2026 the organizational boundary has changed accordingly. The base year has therefore been revised from 2024 to 2026 to ensure the comparability and representativeness of the data.

Climate-related Indicator Targets

Indicator	Goals
Reduction of greenhouse gas emissions	• 2026 is the baseline year, and the greenhouse gas emission intensity will decrease by 3% in 2030, and the greenhouse gas emission intensity will decrease by 10% in 2035.
Energy consumption	• 2026 is the baseline year. The power consumption intensity will decrease by 3% in 2030, and by 10% in 2035.
Water consumption	• Using 2026 as the base year, water use intensity is targeted to decrease by 3% by 2030 and by 10% by 2035.
Waste reduction	• The waste recycling and reuse rate is targeted to reach 15% by 2028, 20% by 2030, and 30% by 2035

1-3 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] Energy Cost Volatility	Short-term	<p>Under the global energy transition and net-zero policy initiatives, governments may continue to adjust electricity pricing mechanisms. Simultaneously, international fuel costs - including natural gas, coal, and petroleum - may be subject to price volatility driven by extreme weather events, geopolitical factors, and supply-demand imbalances. These factors may collectively intensify fluctuations in industrial electricity and fuel costs, increasing Unictron Technologies' electricity expenditures. Furthermore, the ceramic patch antenna manufacturing process at the Vietnam plant is highly energy-intensive and critically dependent on a stable power supply. Volatility in energy costs not only increases operating costs but may also disrupt production continuity due to unstable energy dispatch, potentially resulting in equipment downtime, capacity losses, and delivery delays, thereby posing challenges to overall operational stability and further increasing operating expenses.</p>	<p>Short-term: To mitigate the impact of unexpected power outages on operations, emergency response standards have been established to ensure that critical processes can maintain basic functionality, reducing the impact on delivery schedules and minimizing downtime losses.</p> <p>Mid- and long-term</p> <ol style="list-style-type: none"> 1. Energy-saving and load-reduction measures will be promoted to lower electricity consumption and ease the impact of rising electricity prices; however, the replacement of energy-efficient equipment is expected to result in an increase in operating expenses. 2. A demand management mechanism will be introduced to enhance electricity usage flexibility and to pursue preferential electricity tariffs or incentive programs.
Policies/Regulations	[Mid-risk] Other environmental agreements/policies/legations	Short-term	<p>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. Unictron Technologies' customers located in the European Union, the United Kingdom, and other jurisdictions may impose further requirements for the use of environmentally friendly packaging materials, or may increasingly favor products that meet specified recyclability standards and recycled material content ratios. A limited number of customers have already required the use of PE bags printed with environmental</p>	<p>Short-term:</p> <ol style="list-style-type: none"> 1. The Company will drive a green transition in packaging materials by progressively replacing existing packaging with recyclable and low-carbon alternatives, prioritizing single-material designs and FSC-certified paper materials to improve recyclability and regulatory adaptability. Initial costs may increase due to higher procurement costs, equipment upgrades, and research and development investments; however, over the long term, this approach is expected to satisfy customer requirements and drive order growth, contributing to increased revenue. 2. Packaging commonality will be enhanced by prioritizing existing packaging designs for new products and establishing unified packaging design standards applicable to both the Taiwan and Vietnam plants, ensuring design consistency and regulatory compliance.
Market	[Mid-risk] Changes in customer demand	Mid-term	<p>friendly packaging materials, or may increasingly favor products that meet specified recyclability standards and recycled material content ratios. A limited number of customers have already required the use of PE bags printed with environmental</p>	<ol style="list-style-type: none"> 3. Through packaging structure optimization, packaging material usage will be reduced and loading space utilization improved, further enhancing transportation and warehousing

Risk/ Opportunity Category	Risk/ Opportunity Topic	Schedule of expected events	Scenario description	Response strategy
			<p>certification marks. In addition, the availability of post-consumer recycled (PCR) materials in Vietnam is subject to relatively low supply stability, which may increase cross-border procurement costs and affect the consistency of raw material quality, potentially disrupting product development and mass production schedules. Failure to identify suitable alternative raw materials in a timely manner may weaken the Company's market competitiveness, result in the loss of certain orders, and adversely affect revenue.</p>	<p>efficiency. The associated investment costs are expected to be progressively recouped within three to five years.</p> <p>4. The Company will actively develop suppliers with experience in environmentally friendly packaging materials, avoid reliance on non-substitutable materials, and establish long-term cooperative relationships to jointly develop packaging materials that meet operational requirements, ensuring stable quality and strengthening cost control.</p> <p>Mid- and long-term</p> <ol style="list-style-type: none"> 1. The Company will introduce innovative packaging material technologies, actively developing biodegradable plastics, paper-based materials, and other environmentally friendly alternatives to build a sustainable supply chain, strengthen customer retention and long-term partnerships, and drive revenue growth. 2. Modular and reusable designs will be promoted to enhance the interchangeability of packaging materials across different products, reduce the pressures associated with diverse specifications and inventory management, extend the service life of packaging materials, and increase opportunities for secondary use—such as in returns, recycling, or warehousing applications—thereby improving the overall circularity rate. 3. A circular recovery mechanism will be established through collaboration with customers to promote packaging material recovery and reuse—such as reusable logistics containers—reducing packaging procurement costs, lowering carbon emissions, and aligning with recycling and carbon reduction policies across various jurisdictions. 4. Supply chain resilience will be strengthened through collaboration with suppliers to promote standardization of packaging design and the development of shared platforms, enhancing the overall operational efficiency of the supply chain. Diversified sourcing will also be developed to mitigate the risk of disruption from reliance on a single material type or supplier. 5. Sustainability performance and environmental outcomes disclosure will be enhanced to elevate brand profile, attract ESG-conscious customers, and ensure compliance with international standards including TCFD, RoHS, and REACH, thereby expanding cooperation opportunities.

Risk/ Opportunity Category	Risk/ Opportunity Topic	Schedule of expected events	Scenario description	Response strategy
Market	[High Opportunity] Venture into new markets	Mid-term	As the global transition toward climate action and low-carbon transformation continues to advance, industries across all sectors are increasing their demand for high-efficiency, low-energy-consumption, and intelligent equipment, driving the electronic devices, wireless communications products, and industrial applications markets toward energy-saving and high-performance development. Concurrently, increasingly stringent environmental and energy efficiency regulations across various jurisdictions are accelerating product upgrades and technology transitions for enterprises. Leveraging its core competencies in wireless communications technology, Unictron Technologies is actively expanding into smart manufacturing-related markets and continuously enhancing product competitiveness to address emerging market demands.	<p>Short-term:</p> <ol style="list-style-type: none"> The Company will pursue new market expansion and product application development, including high-precision positioning products - specifically the development of pet trackers and container trackers - as well as applications for Bolt-Clamped Langevin Transducers (BLT), a core component of ultrasonic welding equipment. These initiatives are expected to drive overall business growth, contribute to increased revenue, and optimize the product portfolio; however, during the initial research and development phase, operating expenses may increase due to research and development investments, related testing and certification activities, and market development efforts. The Vietnam plant will continue to optimize production line configurations and strengthen quality management mechanisms in response to demand from emerging application markets—such as automotive electronics and 5G/IoT devices—for high-stability, high-quality antenna products, with a view to meeting the technical and reliability requirements of high-specification markets, expanding the range of applications for ceramic patch antennas, and driving revenue growth. However, production line adjustments, quality enhancement initiatives, and process optimization efforts may result in increases in capital expenditures, operating expenses, and cost of revenues. <p>Mid- and long-term: The Company will continue to deepen its market presence in smart industrial and smart home appliance markets by integrating its core wireless communications technology with diverse application development to more comprehensively address customer demand for high-efficiency, low-energy-consumption, and intelligent equipment, thereby generating order opportunities and further increasing revenue.</p>
Technology/ Products and services	[Mid-risk] Demand for low-carbon products and technology transformation	Short-term	As global climate change accelerates the transformation of market demand, customers' requirements for product carbon footprints and low-carbon manufacturing are increasing. With growing demand from communications, automotive, and IoT customers for low-carbon and high-performance antennas, failure to adapt to this trend and develop products that meet environmental and carbon reduction standards may erode the Company's market competitiveness, resulting in a gradual decline in market	<p>Short-term:</p> <ol style="list-style-type: none"> The Company will promote low-energy-consumption manufacturing processes. The Vietnam plant will develop ceramic patch antenna products with a low-carbon advantage by optimizing ceramic formulations, improving process efficiency, and reducing energy consumption, while continuously optimizing production workflows and equipment efficiency. In addition, product designs will trend toward smaller, thinner, and lighter form factors, reducing raw material usage, further lowering carbon emissions, and improving resource utilization efficiency. The Company will invest in the development of lead-free piezoelectric products, which can effectively reduce
Products and services	[High Opportunity] Increase product service	Short-term		<ol style="list-style-type: none"> The Company will invest in the development of lead-free piezoelectric products, which can effectively reduce

Risk/ Opportunity Category	Risk/ Opportunity Topic	Schedule of expected events	Scenario description	Response strategy
	opportunities		share and an adverse impact on revenue. In addition, the fluctuation of prices of environmental protection materials and short-term R&D investment will increase operating costs.	<p>carbon emissions during the manufacturing process. As lead-free materials are more readily recyclable, this initiative will help promote circular economy benefits. Simultaneously, the elimination of hazardous substances will reduce lead-related environmental pollution and ensure compliance with international standards including RoHS and REACH.</p> <p>Mid- and long-term</p> <ol style="list-style-type: none"> 1. The Company will progressively introduce lower-carbon energy sources to replace conventional fuels and, through process technology development, will develop low-temperature sintering technology. This approach will not only significantly reduce electricity and energy expenditures but will also effectively lower product carbon footprints, converting environmental compliance into a structural cost advantage and a source of competitiveness in the green market. 2. To address demand for medical, specialty application, and lead-free piezoelectric products, production line configurations and equipment planning will require reassessment, which may result in increases in material costs and operating costs. Concurrently, equipment introduction and research and development investments during the development phase will increase short-term operating costs; however, as the technology matures and product competitiveness improves, the Company will be positioned to meet market demand for low-carbon and environmentally friendly products, expand product service opportunities, and drive revenue growth. 3. The introduction of alternative materials will necessitate concurrent equipment upgrades or additional research and development resource investments, resulting in near-term increases in operating costs; however, over the long term, this will enable the Company to meet customer requirements and generate order opportunities.

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

Evaluation item	Status of operation			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary	
<p>I. Establishment of ethical corporate management policies and programs</p> <p>(I) Does the Company have the ethical corporate management policy approved by the Board of Directors, and have the policies and practices of ethical corporate management stated in the regulations and external documents, and have the Board of Directors and senior management committed to actively implement the business policies?</p> <p>(II) Whether the Company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?</p> <p>(III) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?</p>	V		<p>1. The Company established the “Code of Conduct,” “Ethical Corporate Management Best Practice Principles,” and “Procedures for Ethical Management and Guidelines for Conduct” on August 28, 2020, and amend the contents pursuant to laws in a timely manner.</p> <p>2. Articles 10 to 16 of the Company’s “Ethical Corporate Management Best Practice Principles regulate and prevent the operating activities with higher risks of unethical conducts specified in each subparagraph of paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies” or within other business scope.</p> <p>3. Articles 6 and 7 of the Company’s “Ethical Corporate Management Best Practice Principles specifies the prevention programs and scopes; Article 21 is the operating procedures and guidelines of conducts, and Article 24 is the disciplinary actions for violations and appealing system. The possible amendments are regularly reviewed.</p>	<p>No significant deviation</p> <p>No significant deviation</p> <p>No significant deviation</p>
<p>II. Ethical Management Practice</p> <p>(I) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?</p> <p>(II) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?</p>	V		<p>1. The Company has the principle of integrity and honesty in the procurement contract and has signed the letter of undertaking for integrity. The Company may terminate the contract if there is any violation.</p> <p>2. The promotion of the Company's ethical management is divided into the following units: formulation of rules and regulations, education and promotion, and complaint mechanisms, as well as the review of ethical risks. The Company's ethical management policy and prevention of unethical conduct plans and the supervision of implementation are regularly reported to the Board of Directors (at least once a year):</p> <p>2.1 The Human Resources and Administration Department is responsible for the establishment of the bylaws of ethics management and the planning of educational promotions, to formulate the Ethical Corporate Management Best Practice Principles emphasizing the culture of ethical management, and the Procedures for Ethical Management and Guidelines for Conduct, the Code of Ethical Conducts, and various standards handling disciplinary violations while establishing the human resource mailbox and the stakeholder mailbox to provide channels for internal and external complaints. Every employee must participate in the "Ethics Promotional Course" and sign th Commitment Note to the Code of Ethical Conduct. Every year, the announcements and posters are adopted to remind the employees how the Company values the ethical management.</p> <p>2.2 The assessment and inspection of the ethical risk is the responsibility of the auditing unit under the board of directors, to strengthen various operating procedures, implement the division of works and responsibilities, and reduce the occurrence of fraud through the assistance of the system.</p> <p>2.3 For any violation of ethics, Article 23 of the</p>	<p>No significant deviation</p> <p>No significant deviation</p>

Evaluation item	Status of operation			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary	
(III) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		<p>Ethical Corporate Management Best Practice Principles shall be complied with. The violation shall be reviewed by the Personnel Evaluation Committee composed of senior executives and legal personnel of different departments. For the material unethical violation, the Audit Committee and the Board must be reported to for proceeding pursuant to the related regulations and operating procedures. The implementation of ethical management in 2025 was reported to the Board of Directors on February 26, 2026.</p> <p>3. The Company adopts the Ethical Corporate Management Best Practice Principles to identify, monitor, and manage risks possibly resulting from unethical conduct, and also offer appropriate means for directors, managerial officers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the company.</p> <p>When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managerial officers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.</p> <p>The Company's directors, managerial officers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	No significant deviation
(IV) Is the Company equipped with an effective accounting system and internal control system for the purpose of implementing ethical corporate management, and has the internal audit unit established relevant audit plans based on the assessment results of the risk of unethical conduct, and audited the compliance with the prevention of unethical conduct programs, or commissioned a CPA to perform the audit?	V		<p>4. The Company complies with the regulatory requirements, continuously amending the internal control system, and inspects and evaluates the effectiveness of the internal control system implementation. The internal audit unit evaluates risks and prepares the annual audit plans pursuant to the internal control system. When conducting relevant audits according to the plans, any violation of the Company's Ethical Corporate Management Best Practice Principles would be checked, and regularly report on the inspection results is made to the Audit Committee and the Board, so that the management understands the implementation status of the Company's internal control.</p> <p>The Company's accounting system is established pursuant to the requirements of the laws. The attesting CPAs audit or review the Company's financial statements on a quarterly basis and present reports; every six months, they regularly report the results of the audit or review to the Audit Committee and the Board and communicate about the corporate governance.</p>	No significant deviation
(V) Does the company provide internal and external ethical corporate management training programs on a regular basis?	V		<p>5. The Company's enterprise spirit takes the "ethics" as its core value. The Company organizes internal and external training and education activities on</p>	No significant deviation

Evaluation item	Status of operation			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary	
			ethical management periodically. To implement the ethical management policy, the Company requires all new employees to participate in the "Ethics Course" and sign the declaration of ethics when they take office. In 2025, the Company and its subsidiaries have completed the training and signed the declaration of ethics for 100% of the employees. Subsequently, through public broadcasting, announcements and posters are regularly adopted every year to remind employees that the Company values the ethical management, and employees' recognition with the concept of ethics is developed via the corporate culture courses, thereby strengthening employees' self-disciplined conducts.	
III. Implementation of Complaint Procedures				
(I) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?	V		1. The Company established "Measures for the Administration of Whistle-blowing & Complaint" and "Ethical Corporate Management Best Practice Principles". Any employee violating the ethical management regulations will be audited by the Human Resource Review Board, which is composed of senior executives from different departments. If the case is a major violation of integrity management, the Company will report it to the Audit Committee or the Board of Directors in accordance with the relevant regulations and operating procedures.	No significant deviation
(II) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		2. The Company's complaint and reporting channels are smooth and diverse; the HR Department cooperates with the department heads to understand the cases in-depth. Cases cannot be established without specific evidence and will not be made public to protect the parties concerned.	No significant deviation
(III) Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	V		3. The Company conducts private interviews with whistleblowers, and those who have specific evidence will not be improperly treated due to whistleblowing.	No significant deviation
IV. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company has disclosed the "Ethical Corporate Management Best Practice Principles" and "Ethical Corporate Management Best Practice Principles" in the "Corporate Governance" section of the Company's website and the MOPS.	No significant deviation
V. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation:				
VI. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies				
(I) The Company complies with the Company Act, the Securities and Exchange Act and other relevant laws and regulations as the basis for implementing ethical management.				
(II) In the "Rules of Procedures for Board Meetings," it is specified where a proposal in a board meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managerial officers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director.				
(III) The company has established "Material information processing and insider trading prevention procedures", which clearly stipulates that directors, managerial officers and employees must not disclose the internal material information they know to others, and must not inquire or collect from people who know the company's internal material information Undisclosed important internal information of the company that is not related to the personal position, and the undisclosed important internal information of the company that is not known through business should not be disclosed to others.				

(VII) Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance may also be disclosed:

1. To effectively manage the internal material information of the Company, the "Management and Operating Procedures for Handling Material Information and Preventing Insider Trading" are established and disclosed in the Company website for the compliance of all employees, and preventing any violation or occurrence of insider trading.
2. The Company has four independent directors in place, and the independent directors form the

Audit Committee and the Remuneration Committee to strengthen the corporate governance operations.

- The Company's corporate governance related information is disclosed on the Company's website www.unictron.com.

(VIII) The section on the state of implementation of the company's internal control system shall furnish the following:

- Statement of Internal Control: For detailed information on the statement of internal control, please refer to the MOPS/Corporate Governance/Internal Control Statement Announcement (<https://mops.twse.com.tw>).
- Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: nor applicable.

(IX) Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

Date	Meeting name	Content	Resolution and implementation
February 27, 2025	1st Board meeting, 2025	Approval of the Report on the Company's "Statement on Internal Control System" and "Internal Audit Report"	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the 2025 business plans and budgets	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the proposal to appoint the 2025 attesting CPAs	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the amendment of the non-conviction Service Policy by the Company	All attended independent directors and directors, and approved as proposed without dissent
		Approved the proposal to distribute remunerations to employees and directors for 2024	For the proposal, other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee,Ran-Rong recused themselves from participation, the acting chair, Cheng, Wei-Shun inquired all attended independent directors and directors, and approved as proposed without dissent; the employees remuneration of NT\$11,801,681 and directors' remuneration of NT\$885,125 were provided, all paid in cash, and to be reported in the 2025 regular shareholders' meeting.
		Approved the proposal to determine the principles of distributing remunerations to directors and employees' remunerations to managerial officers for 2024	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 of 2024 business report and financial statements	All attended independent directors and directors, and approved as proposed without dissent, to be ratified in the 2025 regular shareholders' meeting.
		Approved the proposal for the distribution of cash dividends from earnings for 2024	All the attending independent directors and directors approved unanimously that the cash dividend of ordinary shares would be distributed as NT\$1.85 per share, and submitted to the regular 2025 shareholders' meeting for report.
		Approved the distribution of cash from capital reserve	The proposal was approved by all present independent directors and directors unanimously, to distribute NT\$0.65 per share of capital reserve, and submit it to the 2025 annual general meeting.
		Approved the proposal of 2024 earnings distribution statement	All attended independent directors and directors, and approved as proposed without dissent, to be ratified in the 2025 regular shareholders' meeting.
		Approval of credit facility renewal applications with Taiwan Business Bank and CTBC Bank.	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the definition of non-executive employees of the Company	All attended independent directors and directors, and approved as proposed without dissent.
Approved the proposal to amend partial provisions of the "Articles of Incorporation"	All attended independent directors and directors, and approved as proposed without dissent, to be discussed in the 2025 regular shareholders' meeting.		
Approved the proposal of the matters related to the convention of 2025 regular	All attended independent directors and directors approved as proposed without dissent, to hold the		

Date	Meeting name	Content	Resolution and implementation
		shareholders' meeting	2025 regular shareholders' meeting on May 27, 2025.
April 29, 2025	2nd Board meeting, 2025	Proposal to ratify the Q1 2025 financial statements	All attended independent directors and directors, and approved as proposed without dissent, to be uploaded to the MOPS.
		Approval of credit facility renewal applications with First Commercial Bank and Taishin Bank.	All attended independent directors and directors, and approved as proposed without dissent.
May 27, 2025	2025 General Shareholders' Meeting	Ratify the proposal of 2024 business report and financial statements	Number of attending shareholders' voting rights when casting votes (electronic voting included): 24,964,404 rights Number of rights in favor of the proposal: 24,721,153 rights, accounted for 99.02% of the voting rights. Number of rights against the proposal: 8,534 rights, accounted for 0.03% of the voting rights. Invalid rights: 0, accounted for 0.00% of the voting rights; Abstained and un-casted voting rights: 234,717 rights, accounted for 0.94% of the voting rights. The proposal was approved as proposed by voting.
		Ratify the proposal of 2024 earning distribution	Number of attending shareholders' voting rights when casting votes (electronic voting included): 24,964,404 rights Number of rights in favor of the proposal: 24,694,153 rights, accounted for 98.91% of the voting rights. Number of rights against the proposal: 35,534 rights, accounted for 0.14% of the voting rights. Invalid rights: 0, accounted for 0.00% of the voting rights; Abstained and un-casted voting rights: 234,717 rights, accounted for 0.94% of the voting rights. The proposal was approved as proposed by voting. A cash dividend on ordinary shares of NT\$1.85 per share and a cash dividend from capital surplus of NT\$0.65 per share were distributed, for a combined distribution of NT\$2.50 per share. June 28, 2025 was set as the record date, with full payment completed on July 18 of the same year.
		Approved the proposal to amend partial provisions of the "Articles of Incorporation"	Number of attending shareholders' voting rights when casting votes (electronic voting included): 24,964,404 rights Number of rights in favor of the proposal: 24,718,153 rights, accounted for 99.01% of the voting rights. Number of rights against the proposal: 11,534 rights, accounted for 0.04% of the voting rights. Invalid rights: 0, accounted for 0.00% of the voting rights; Abstained and un-casted voting rights: 234,717 rights, accounted for 0.94% of the voting rights. The proposal was approved as proposed by voting.
July 30, 2025	3rd Board meeting, 2025	Proposal to ratify the Q2 2025 financial statements	All attended independent directors and directors, and approved as proposed without dissent, to be uploaded to the MOPS.
		Approved the proposal of professional fees for the 2025 attesting CPAs	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of the Amendment to Certain Provisions of the Company's "Internal Control System"	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of the preparation of the Company's "Sustainability Report"	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the proposal of renewal applications for the SinoPac bank credit facility	All attended independent directors and directors, and approved as proposed without dissent.

Date	Meeting name	Content	Resolution and implementation
November 3, 2025	4th Board meeting, 2025	Approved the proposal of the 2026 audit plan	All attended independent directors and directors, and approved as proposed without dissent, to be uploaded to the MOPS.
		Proposal to ratify the Q3 2025 financial statements	All attended independent directors and directors, and approved as proposed without dissent, to be uploaded to the MOPS.
		Approval of amendments to certain provisions of the Company's "Internal Control System" and "Related Operating Procedures"	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of managerial personnel appointments	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of the Company's additional investment in Unictron Technologies Vietnam Co., Ltd.	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of the renewal application for the E.SUN Bank credit facility	All attended independent directors and directors, and approved as proposed without dissent.
February 26, 2026	1st Board meeting, 2026	Approved the proposal of the Company's "Statement of Internal Control System" and "Internal Audit Report"	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the 2026 business plans and budgets	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the proposal to appoint the 2026 attesting CPAs	All attended independent directors and directors, and approved as proposed without dissent.
		Approval of the 2025 employee (including non-executive employees) and director compensation distribution	For the proposal, other than Directors Su, Kai-Chien; Chang, Ming-Chu and Lee,Ran-Rong recused themselves from participation, the acting chair, Cheng, Wei-Shun inquired all attended independent directors and directors, and approved as proposed without dissent. Employee remuneration of NT\$14,467,804 and director remuneration of NT\$1,085,083 were allocated, both to be paid entirely in cash, and the matter is to be submitted as a report to the 2026 regular shareholders' meeting.
		Approved the proposal to determine the principles of distributing remunerations to directors and employees' remunerations to managerial officers for 2025	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 of 2025 business report and financial statements	All attended independent directors and directors, and approved as proposed without dissent, to be ratified in the 2026 regular shareholders' meeting.
		Approved the proposal for the distribution of cash dividends from earnings for 2025	All the attending independent directors and directors approved unanimously that the cash dividend of ordinary shares would be distributed as NT\$1.5 per share, and submitted to the regular 2026 shareholders' meeting for report.
		Approved the distribution of cash from capital reserve	The proposal was approved by all present independent directors and directors unanimously, to distribute NT\$1 per share of capital reserve, and submit it to the 2026 annual general meeting.
		Approved the proposal of 2025 earnings distribution statement	All attended independent directors and directors, and approved as proposed without dissent, to be ratified in the 2026 regular shareholders' meeting.
		Approval of the revision to the definition of non-executive employees and amendments to certain provisions of the Company's Internal Control System — Payroll Cycle Operations	All attended independent directors and directors, and approved as proposed without dissent.
		Approved the proposal of renewal applications for the bank credit facility	All attended independent directors and directors, and approved as proposed without dissent.
Approved re-election of directors	All attended independent directors and directors and approved as proposed without dissent, to be submitted in the 2026 regular shareholders' meeting		

Date	Meeting name	Content	Resolution and implementation
			for election.
		Approved the proposal of the matters related to the convention of 2026 regular shareholders' meeting	All attended independent directors and directors approved as proposed without dissent, to hold the 2026 regular shareholders' meeting on May 28, 2026.

- (X) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: none.

IV. Information on the professional fees of the attesting CPAs:

Unit: NT\$ thousand

Name of accounting firm	Names of CPAs	Audit Period of the CPAs	Audit fees (Note 1)	Non-audit fees (Note 2)	Total
KPMG CPA firm	Hsu, Shi-Chun Kao, Ching-Wen	January 1, 2025 ~ December 31, 2025	1,760	415	2,175

Note 1: The fees paid to the CPAs by the Company for the audit and review of the financial statements.

Note 2: Mainly refers to tax certification and CFC service fees.

- (I) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: not applicable.
- (II) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: not applicable.

V. Information on replacement of certified public accountant:

If the company has replaced its certified public accountant within the last 2 fiscal years or any subsequent interim period, it shall disclose the following information:

- (I) About the predecessor CPA

Date of replacement	January 1, 2025		
Reasons for replacement and description	Internal organizational adjustment of the CPA firm		
Whether the termination was initiated by the client or by the CPA	Status	The concerned party CPAs	Principal of the Company
	The appointment was terminated voluntarily	Not applicable	Not applicable
	No longer accepted (continued) the appointment	Not applicable	Not applicable
Opinions and reasons for the audit report issued in the last two years that are not unqualified opinions	Unqualified opinion for 2024 Unqualified opinion for 2025		
If there is any disagreement with the issuer	None		
(Disclosures required by Article 10, Paragraph 6, Item 1-4 to 1-7 of the Guidelines)	None		

(II) About the succeeding CPA

Name of accounting firm	KPMG Taiwan
Names of CPAs	Hsu, Shi-Chun, Kao, Ching-Wen
Date of appointment	January 1, 2025
Before the appointment, the accounting treatment method or accounting principles for specific transactions, and the possible opinions and results of the consultation on the financial statements:	None
The written opinion of the succeeding CPA to the matters disagreed by the former CPA	None

(III) The reply of the former CPA to the sub-paragraphs 1 and 2-3, Paragraph 6, Article 10 of the Principles: The former CPA has no dissenting opinion to the matters specified in Subparagraph 1 and Subparagraph 2-3, Paragraph 6, Article 10 of the Principles.

VI. Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed: none.

VII. Any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report. Where the counterparty in any such transfer or pledge of equity interests is a related party, disclose the counterparty's name, its relationship between that party and the company as well as the company's directors, supervisors, managerial officers, and ten-percent shareholders, and the number of shares transferred or pledged.

(I) Changes in equity interests of director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent

Unit: shares

Job Title	Name	2025		For the year ended March 30, 2026	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Chairman concurrently Chief executive officer	Su, Kai-Chien	-	-	-	-
Director concurrently major shareholder	Darfon Electronics Corp.	-	-	-	-
Director concurrently President	Darfon Electronics Corp.: Chang, Ming-Chu	-	-	-	-
Director concurrently Chief Strategy Officer	Representative of Darfon Electronics Corp.: Lee, Ran-Rong	-	-	-	-
Director	Darfon Electronics Corp.: Wang, Wei-Chi	-	-	-	-
Independent director	Cheng, Wei-Shun	-	-	-	-
Independent director	Wang, Yung-Ho	-	-	-	-
Independent director	Wang, Chien-Min	-	-	-	-
Independent director	Shen, Hsi-Wen	-	-	-	-
Vice President	Chou, Chih-Sheng	-	-	-	-
Vice President	Ruan, Yue-Chang	-	-	-	-
Director	Cheng, Shih-Wei	(7,000)	-	(2,000)	-

(II) Shareholding transferred to related party: none

(III) Shareholding pledge to related party: none

VIII. Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another.

March 30, 2026, Unit: share; %

Name	Shareholding		Shares held by spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree.		Remarks
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Name (or full name)	Relationship	
Darfon Electronics Corp.	17,551,081	36.66%	-	-	4,361,375	9.11%	Chengli Investment Co., Ltd.	Subsidiary of Darfon Electronics Corp.	-
							Su, Kai-Chien	Its chairman	
Representative of Darfon Electronics Corp.: Su, Kai-Chien	900,000	1.88%	-	-	-	-	Darfon Electronics Corp.	Chairman of Darfon Electronics Corp.	-
							Chengli Investment Co., Ltd.	Chairman of Chengli Investment Co., Ltd.	-
Chengli Investment Co., Ltd.	4,361,375	9.11%	-	-	-	-	Darfon Electronics Corp.	Parent company of Chengli Investment Co., Ltd.	-
							Su, Kai-Chien	Its chairman	
Representative of Chengli Investment Co., Ltd.: Su, Kai-Chien	900,000	1.88%	-	-	-	-	Darfon Electronics Corp.	Chairman of Darfon Electronics Corp.	-
							Chengli Investment Co., Ltd.	Chairman of Chengli Investment Co., Ltd.	-
Su, Kai-Chien	900,000	1.88%	-	-	-	-	Darfon Electronics Corp.	Chairman of Darfon Electronics Corp.	-
							Chengli Investment Co., Ltd.	Chairman of Chengli Investment Co., Ltd.	
Hung Hsiang Investment Co., Ltd.	804,065	1.68%	-	-	-	-	-	-	-
He Feng United Co., Ltd.	580,000	1.21%	-	-	-	-	-	-	-
Hsia, Li-Lian	504,570	1.05%	-	-	-	-	-	-	-
Yang, Chia-Chin	294,000	0.61%	-	-	-	-	-	-	-
Lee, Ran-Rong	290,000	0.61%	-	-	-	-	-	-	-
Lai, Chin-Yi	289,144	0.60%	-	-	-	-	-	-	-
Yang, Tzu-Di	274,000	0.57%	-	-	-	-	-	-	-

IX. The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company:

December 31, 2025; Unit: Thousand shares;%

Investee enterprise	Company's investment		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Integrated investment	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
Unicom Technologies, Inc.	1,535	100%	-	-	1,535	100%
Unictron Technologies(Shenzhen)Co. Ltd	-	100%	-	-	-	100%
Unitron Technologies Vietnam Co., Ltd.	-	100%	-	-	-	100%

Three. Capital Raising: capital and shares; issuance of corporate bonds, preferred shares, global depository receipts, employee share subscription warrants, new restricted employee shares, and merger and acquisition (including mergers, acquisitions, and split), as well as the implementation of the company's capital allocation plans

I. Capital and shares

(I) Source of share capital

Share/ NT\$

Month/year	Issued price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Sources of capita	Capital paid in by assets other than cash	Others
August 2015	10	36,000,000	360,000,000	35,979,645	359,796,450	The capital increase of \$20,840,000 by conversion of employee stock options and \$5,407,260 by capitalization of employee remuneration was reported to the Board of Directors.	None	Note 1
January 2016	10	50,000,000	500,000,000	37,075,645	370,756,450	NT\$10,960,000 increased by conversion of employee share subscription warrants	None	Note 2
August 2016	10	50,000,000	500,000,000	38,830,971	388,309,710	NT\$17,553,260 increased by conversion of employees' remuneration	None	Note 3
October 2017	10	50,000,000	500,000,000	40,030,971	400,309,710	NT\$12,000,000 increased by conversion of employees' remuneration	None	Note 4
June 2018	10	80,000,000	800,000,000	40,030,971	400,309,710	Authorized capital increased by NT\$30,000,000	None	Note 5
January 2020	20	80,000,000	800,000,000	41,630,971	416,309,710	NT\$16,000,000 increased by conversion of employee share subscription warrants	None	Note 6
June 2020	10	80,000,000	800,000,000	43,025,325	430,253,250	New share issuance of NT\$13,943,540 by conversion of shares	New share issuance by conversion of shares	Note 7
July 2020	20	80,000,000	800,000,000	43,775,325	437,753,250	NT\$7,500,000 increased by conversion of employee share subscription warrants	None	Note 8
December 2021	98	80,000,000	800,000,000	47,875,325	478,753,250	NT\$41,000,000 increased by cash capital increase	None	Note 9

Note 1: Approved with Jing-Shou-Zhong No. 10433635080 by Department of Commerce, MOEA on August 12, 2015.

Note 2: Approved with Jing-Shou-Zhong No. 10533098750 by Department of Commerce, MOEA on January 30, 2016.

Note 3: Approved with Jing-Shou-Zhong No. 10534317150 by Department of Commerce, MOEA on September 7, 2016.

Note 4: Approved with Jing-Shou-Zhong No. 10633669030 by Department of Commerce, MOEA on November 15, 2017.

Note 5: Approved with Jing-Shou-Zhong No. 10833352860 by Department of Commerce, MOEA on June 12, 2019.
 Note 6: Approved with Jing-Shou-Zhong No. 10933115870 by Department of Commerce, MOEA on March 10, 2020.
 Note 7: Approved with Jing-Shou-Zhong No. 10933355050 by Department of Commerce, MOEA on June 29, 2020.
 Note 8: Approved with Jing-Shou-Zhong No. 10933390090 by Department of Commerce, MOEA on July 13, 2020.
 Note 9: Approved with Jing-Shou-Zhong No. 11033820460 by Department of Commerce, MOEA on December 29, 2021.

Unit: shares

Type of share	Authorized capital			Remarks
	Outstanding shares	Unissued shares	Total	
Ordinary shares	47,875,325	32,124,675	80,000,000	Shares of TWSE-listed companies

Information Relating to the Shelf Registration System: not applicable

(II) List of Major Shareholders

Names of major shareholders	Shares	Shareholding (shares)	Shareholding percentage
Darfon Electronics Corp.		17,551,081	36.66%
Chengli Investment Co., Ltd.		4,361,375	9.11%
Su, Kai-Chien		900,000	1.88%
Hung Hsiang Investment Co., Ltd.		804,065	1.68%
He Feng United Co., Ltd.		580,000	1.21%
Hsia, Li-Lian		504,570	1.05%
Yang, Chia-Chin		294,000	0.61%
Lee, Ran-Rong		290,000	0.61%
Lai, Chin-Yi		289,144	0.60%
Yang, Tzu-Di		274,000	0.57%

(III) Company's dividend policy and implementation thereof

1. The Company's dividend policy:

For any earning in the Company's annual final accounts, it shall be distributed in the following order:

- (1) Tax payment.
- (2) Deficit compensation:
- (3) 10% of the earning is provided as the legal reserve; however, where the legal reserve reaches the paid-up capital of the Company, this is not required.
- (4) Provide or reverse the special reserve pursuant to laws and regulations if necessary.
- (5) The rest is shareholders' bonus, and with the accumulated undistributed earnings from previous years, for the Board to draft a distribution proposal

The Company's dividend policy will depend on factors such as current and future development plans, investment environment, capital needs, domestic and foreign competition conditions, and capital budgets, while taking the interests of shareholders and the Company's long-term financial planning into account. The Board drafts a profit distribution proposal for the distributable earnings above; of which, the distribution of shareholders' dividend bonuses of each year should not be less than 10% of distributable earnings for the year; however, where the accumulated distributable earnings are less than 10% of the paid-in share capital, the distribution may be exempted; when distributing the shareholders' dividend bonuses, such may be distributed in the form of cash or shares, and the cash dividends shall not be less than 10% of the total dividends; provided that the actual distribution percentage shall be handled pursuant to the resolution of the shareholders' meeting.

If the Company is to distribute all or part of the dividends and bonuses, it intends to distribute such in cash. The resolution shall be adopted in a board meeting attended by two-third or more of the directors with the majority of the attending directors in favor, then reported to the shareholders' meeting.

If the Company distributes cash from the legal reserve or capital reserve pursuant to Article 241 of the Company Act, the resolution shall be adopted in a board meeting attended by two-third or more of the directors with the majority of the attending directors in favor, then reported to the shareholders' meeting.

2. Proposal of dividend distribution to the shareholders' meeting:

The Company's 2025 profit distribution plan was resolved by the Board of Directors on February 26, 2026, approving a cash dividend to shareholders of NT\$70,313 thousand (NT\$1.5 per share) and a cash dividend from capital surplus of NT\$46,875 thousand (NT\$1.0 per share), subject to approval at the 2026 Annual General Meeting of Shareholders.

3. Expected changes in the dividend policy:

The Company's dividend policy will depend on factors such as current and future development plans, investment environment, capital needs, domestic and foreign competition conditions, and capital budgets, while taking the interests of shareholders and the Company's long-term financial planning into account. The Board drafts a profit distribution proposal for the distributable earnings above; of which, the distribution of shareholders' dividend bonuses of each year should not be less than 10% of distributable earnings for the year; however, where the accumulated distributable earnings are less than 10% of the paid-in share capital, the distribution may be exempted. No material change is expected for the Company's future dividend policy.

(IV) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: none.

(V) Remunerations of employees, directors, and supervisors:

1. The percentages or ranges with respect to employee, director, and supervisor compensation, as set forth in the Company's articles of incorporation.

If the Company makes profits in a year, 10% to 15% should be provided as employees' remuneration and no more than 3% should be provided as directors' remuneration. However, where the Company has accumulated losses, the amount for compensation shall be set aside first. The remuneration to the entry-level employees shall not be less than 10% of the total remuneration to the employees.

The recipients of stock or cash distribution for employees' remuneration in the preceding paragraph, may include the employees of the controlling or subordinate companies meeting the conditions set by the board of directors or its authorized persons.

2. The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

The amounts that the Company estimates of employees, directors and supervisors' remuneration are based on the Company's net profit before tax before deducting the amount remuneration of employees, directors and supervisors, multiplied by the distribution percentage of the intended remuneration of employees, directors and supervisors, to be recognized as salary costs. Where, after the end of the year, any material change in the distribution amount resolved by the board of directors, the change will adjust the original provided expense of the year; where the change occurs after the financial report is released in the next year, it will be treated as a change in accounting estimate, and the effect of the change will be recognized as profit or loss for the following year.

3. Information on any approval by the board of directors of distribution of remuneration:

A. The amount of any employee compensation distributed in cash or stocks and remuneration for employees and directors If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed:

On February 26, 2026, the Board of Directors approved the 2025 employee (including non-executive employees) and director compensation. Director compensation was NT\$1,085 thousand and employee compensation was NT\$14,468 thousand; there was no variance between the recognized expense and the estimated amount for the year.

B. The amount of any employee remuneration distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee remuneration:

The Company's employee remuneration for 2025 was distributed in cash, so the amount of

stock distribution as employee remuneration was 0, accounting for 0% of the net income after tax in the individual financial reports of the current period.

4. The actual distribution of employee, director, and supervisor compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor compensation, additionally the discrepancy, cause, and how it is treated:

The actual distribution of employees' and directors' remunerations for 2024 is as follows:

Employees' remuneration: NT\$11,802 thousand; director compensation: NT\$885 thousand, both distributed in cash. There is no difference between the remuneration of employees and directors recognized in 2024.

(VI) Status of a Company repurchasing its own shares: as of April 15, 2026, the issuance is as follows.

Date of board resolution	June 21, 2022
Repurchase issuance	1
Purpose of repurchase	Transferring shares to employees
Repurchase period	July 8, 2022 - August 19, 2022
The repurchase range price (NT\$)	79.00~92.00
Types and number of shares repurchased (shares)	1,000,000 common shares
Amount of repurchase (NT\$)	85,925,409
The percentage of repurchased shares to the expected shares to be repurchased (%)	100
The number of diluted and transferred shares (shares)	0
Number of shares held cumulatively (shares)	1,000,000
Number of shares held cumulatively as a percentage of total outstanding shares:	2.09%

II. Issuance of corporate bonds: none.

III. Issuance of preferred shares: none.

IV. Issuance of global depository receipts: none.

V. Issuance of employee share subscription warrants:

(I) The annual report shall disclose unexpired employee subscription warrants issued by the Company in existence as of the date of publication of the annual report, and shall explain the effect of such warrants upon shareholders' equity: None.

(II) Names of managerial officers holding employee share subscription warrants and the cumulative number of such warrants exercised by said officers as of the date of publication of the annual report, and names of the top-ten employees holding employee subscription warrants authorizing purchase of the most shares, along with the cumulative number of warrants exercised by these ten employees: none.

VI. Issuance of new restricted employee shares: none.

VII. Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies: none.

VIII. Implementation of the Company's capital allocation plans: none.

Four. Operation overview

I. Description of the business

(I) Scope of business:

(1) Major lines of business:

CC01080	Electronic Parts and Components Manufacturing
F113020	Wholesale of Household Appliance
F119010	Wholesale of Electronic Materials
F213010	Retail Sale of Household Appliance
F219010	Retail Sale of Electronic Materials
I301010	Software Design Services
I501010	Product Designing

(2) Weight by business

Unit: NT\$ Thousand;%

By Product	Year	2024		2025	
		Amount	%	Amount	%
Electronic ceramic components		743,369	60.44	790,721	60.08
Module and system products		362,624	29.48	423,376	32.17
Other electronic parts and components		123,954	10.08	102,051	7.75
Total		1,229,947	100.00	1,316,148	100.00

(3) Current product items

The Company's current electronic ceramic components, modules and systems, and other electronic components are primarily applied across four major application domains: wireless communication components, piezoelectric components and ultrasonic sensors, circuit protection components. The products within each of the three major application domains are described below:

A. Parts and components of wireless communication

Embedded antennas	<ul style="list-style-type: none"> ● Chip Antenna ● Ceramic patch antenna ● PCB/FPC antenna ● LDS Antenna ● Embedded Antenna Modules ● Array antenna ● Millimeter wave phase array antenna modules
External antenna	<ul style="list-style-type: none"> ● Single external antenna modules ● Multiple-in-one external antenna modules ● Automotive antenna modules ● High precision positioning antenna modules ● Chip array active antenna
Tracker & receiver	

B. Piezoelectric devices and ultrasonic transducer

- Piezoelectric ceramic material components and modules
- Ultrasonic transducer
- Piezoelectric actuator

C. Circuit protection components

- Overvoltage protection components
- Overcurrent protection components

(4) New products planned to be developed

Product type	Product Items
Parts and components of wireless communication	<ul style="list-style-type: none"> ● Antennas for various frequency band of the new communication protocols ● RF and microwave component applied for various specific fields ● RF-Integrated Products ● LTCC 5G/low-rank satellite millimeter-wave antenna module ● High-precision positioning receiver
Piezoelectric components and ultrasonic transducer	<ul style="list-style-type: none"> ● Water-surface communication pressure-ceramic components and sensors ● Piezoelectric Ceramic Discs and Transducers for Ultrasonic Processing Machines ● Piezoelectric Ceramic Actuators for Dispensing Machine Piezoelectric Valves ● Piezoelectric Ceramic Actuators for Precision Positioning in Semiconductor Applications ● Piezoelectric ceramic actuators for tactile feedback ● Water/Gas flow rate measurement ultraviolet sensor ● Ultrasonic transducers for various frequency bands

II. Industry overview:

(1) Current status and development of the industry

The Group focuses on the research and development, manufacturing, and marketing of various wireless communication components and modules, piezoelectric components and ultrasonic sensors, and provides integrated circuit protection component solutions.

The scope of wireless communication components is quite wide. The Group's operation focuses on the tracking of personnel or assets related to Location-based Services, and the receipt of GNSS satellite signals, which can be applied to wireless regional networks, high-precision positioning systems (GNSS/UWB), 5G/low-frequency satellite antenna modules, and various applications of IoT and wearable devices.

Piezoelectricity is a electrical property of material with great industrial value. Piezoelectric material has the function of conversion between mechanical energy and electrical energy. By using such material properties, piezoelectric materials and components with a wide range of uses can be produced. The Group is the largest supplier of piezoelectric materials and components in Taiwan, and has developed a series of complete piezoelectric ceramic formulas. The products with characteristics and specs meeting customers' needs may be made by selecting specific formulas based on customers' usages. The Group has also established a complete precision process technologies for piezoelectric ceramics, whether it is large block or slender rods up to 200mm long with round, square, hemispherical, tubular shape, or the thin sheets with a thickness of less than 100 microns, the Group has established mass production technology. The Group has also established sophisticated multilayer piezoelectric ceramic process technologies, significantly reducing the driving voltage of piezoelectric components and producing better piezoelectric characteristics. Be it to produce piezoelectric ceramic materials or components based on customers' specifications and

providing them to customers, for customers to assemble the required modules by themselves, or to providing complete services of customization based on customers' terminal needs, from simulation and design of the materials and structure, to the production of the piezoelectric or ultrasonic modules required by customers, the Group has the complete team and technical capabilities. The terminal applications of piezoelectric materials and components can be mainly divided into two categories. One category is transducer, possessing the two-way signal conversion for transmission and reception at the same time, and can be used for water area detection, distance detection of vehicle reversing radar, and sensing applications such as liquid level and gas detection. Another category is the actuator. With the control capability of high-speed vibration displacement or precision size change, it can be used in various precision machines such as ultrasonic processing machines for masks or other components, and the application fields include consumer products, industrial machinery, medical equipment, etc. It is extremely wide. In addition, the Group also provides various wire protection components and integrated solutions for the use of various electronic products. The current status and development of the industry are explained as below:

A. Wireless communication industry

With the diversification of the wireless communication industry, the design of antennas is also becoming diversified. The Group focuses on the development of antenna products for various applications in the wireless communication field. As technology advances and various smart applications emerge, wireless communication technology has become the mainstream design for the communication between different products or systems due to the maturity of market technology and the decline in cost. The main applications include 3C, consumer electronics, computer networks, and the Internet of Things. Currently, the Company is actively building 5G mobile communication, which not only changes the life of people, but also brings significant reforms to various industries, especially in the new applications of the Internet of Things, such as the Internet of Vehicles, smart manufacturing, remote medicine, smart reading, smart street lights, and large-scale connections of sensors, which will become the growth momentum for the increase in demand for communication-related equipment and applications in the future. In the development process of all wireless communication technologies, antenna technology and products play a crucial role.

(A) Internet of Things (IoT)

As various wireless connectivity technologies continue to mature and proliferate, the realization of the Internet of Things is accelerating. According to GII estimates, the compound annual growth rate for the 2024-2029 period is projected at 15.12%. The demand for IoT applications is diverse, such as the Internet of Vehicles, consumer electronics, personal health applications, industrial IoT, smart cities, smart finance, etc. In many fields, the growth of the automotive market will be most significant. The market scale in 2025 is US\$17.807 billion.

(B) Automotive electronics

The global auto industry is moving towards the development direction of network (Connected), autonomous driving (Autonomous), sharing (Shared) and electrification (Electrified). The development trend of new energy vehicles or smart vehicles, autonomous driving, and sharing (Shared) will drive the growth of various automotive antenna markets. Riding this wave, automotive GNSS antennas will gradually transition from single-band GNSS antennas to dual-band, tri-band, and even full-band GNSS antennas, with satellite positioning accuracy improving from a positioning error of 5-10 meters to sub-meter precision, meeting market expectations for advanced driver assistance systems and future autonomous vehicles. According to GII forecast (2024/03), the global market scale of smart antennas for cars in 2023 will reach US\$2.6754 billion, and the expansion will be US\$5.5499 billion by 2030, with compound annual growth rate of 11.1%.

(C) Location-based service

The location-based services (LBS) industry is estimated by Fortune Business Insights to reach USD 57.8 billion by 2030. With the advancement of science and technologies, through the collection, storage and statistical analysis of big data that translate data into information required for various industrial operations, thereby creating more operational added value for enterprises and enhancing their competitiveness, it is expected that there will be more and more industries adopt LBS, for the applications such as understanding fuel consumption patterns, tracking fleets of cars/ships and commodity transportation status, or applying to safety and pandemic containment medical care, to grasp the location of patients and their family members; these areas are where LBS can play a role in the future. The products or systems that can provide LBS services need to be equipped with antennas and receivers (receivables) that can receive satellite signals with the GNSS. Therefore, the market of satellite positioning antenna and receiver is expected to grow in accordance with the LBS market.

(D) High precision positioning industry

The high-precision positioning industry will be widely used in self-driving vehicles and drone-related fields in the future. According to projections by Boston Consulting Group (BCG), the market size is expected to more than double by 2035.

According to a GII report, the commercial drone market is projected to grow from USD 41.894 billion in 2025 to USD 84.26 billion in 2030, representing a compound annual growth rate of 15.0%. Drones are broadly applicable to monitoring and management across construction, photography, defense, agriculture, and other sectors. Transportation carriers such as Amazon, DHL, FedEx, and UPS, as well as food delivery platforms and e-commerce service providers, are investing substantial resources in the research and development of drone delivery services. To meet high-precision positioning requirements, all of the aforementioned application domains require high-precision positioning antennas to enhance positioning accuracy, and future demand for small drones is expected to be considerable.

B. Sensor Industry

For the ultrasonic transducer focused by the Group, they mainly adopt piezoelectric ceramic components. In factory manufacturing, ultrasonic transducers are used in various key production processes, such as: roller diameter measurement, loop control, height measurement, water level measurement, gas flow measurement and distance measurement, especially for smart factories have increasing demand for these transducers; additionally, transducers can be used in various applications in automobiles, such as: object detection and identification, fuel tank level detection, parking assistance systems, collision avoidance and blind spot detection so on. In the next few years, scientific and technological progress will promote the global development of applications including intelligent vehicles, smart factories, medical electronic assistance, AI robots, aerospace, defense industries and other applications, and will also promote the increase in the application of ultrasonic transducers. According to a report published by Fortune Business Insights (December 2025), the global ultrasonic sensor market is projected to grow from USD 6.4 billion in 2025 to USD 15.59 billion in 2032.

C. Other piezoelectric application industries

Piezoelectric components mainly use the characteristics of piezoelectric materials to convert electrical energy into mechanical kinetic energy or thermal energy. Its applications include various precision displacement actuator applications, such as bending actuators, piezoelectric speakers/tone generators, and piezoelectric tactile sensing devices, feeding/oscillating machines, vibration damping devices, micro-precision pumps, and low-power ultrasonic transducers, such as ultrasonic beauty/body massagers, tooth cleaners, flow meters, sprayers/atomizers/humidifiers devices, surface

acoustic wave (SAW) touch panels, and high-power ultrasonic transducers, such as ultrasonic cleansing machines, ultrasonic processing machines, and ultrasonic welding machines.

Piezoelectric actuators offer advantages in precision displacement and control, and are widely applied across industries including automotive, aerospace and defense, electronics and semiconductors, biological nanotechnology, astronomical/aerospace technology, biomedical, optics, photonics, scientific instruments, telecommunications, ultrasonic machine control, and metrology. Common applications for these actuators include gene manipulation, vibration cancellation, fiber optic alignment, active damping, shock wave generation, image stabilization, and wafer mask alignment. In addition, piezoelectric actuators can be used for ultra-precision positioning, as well as for generating and managing high forces or pressures under both static and dynamic conditions. They can also be integrated into microsystems such as hydraulic valves, micro-grippers, diesel engine fuel injection systems, and medical devices.

Other piezoelectric devices—including piezoelectric transformers, electromechanical filter igniters, battery-free remote controls, and energy harvesting devices—find application across an extremely broad range of fields, with new applications in automotive, healthcare, and aerospace and defense emerging at an accelerating pace.

According to research by MarketsandMarkets (December 2024), the global piezoelectric device market is estimated to grow from approximately USD 35.590 billion in 2024 at a compound annual growth rate of 7.7%, reaching an estimated market size of approximately USD 55.49 billion by 2030.

D. Circuit protection component industry

Depending on the sizes and functional complexities of electronic products, the number of circuit protection components used internally may be as many as dozens. Therefore, while the role of circuit protection components in electronic products is not as important as that of active components, it is still an essential component. According to the data of The Business Research Company (Jan 2024), the global market of circuit protection parts will grow by 10.6% per year from 2024 to USD 83 billion in 2028. Due to the rapid development of the mobile communication industry, telecom operators are actively deploying 5G mobile networks and devices, driving the vigorous development of the Netcom industry, and the required protection components and devices will be the beneficiaries relatively. As integrated circuits are becoming more and more sophisticated, the demand for circuit protection in electronic products and equipment will continue to increase, and will not decrease. The future outlook is promising.

(2) Links between the upstream, midstream, and downstream segments of the industry

The Group 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 the LTCC process technology and thick film process technology, available to downstream industries, such as IoT applications, Netcom manufacturers, wearable products including Bluetooth earphones, and automotive electronic system manufacturers.

Another product line of the Group 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.

The upstream, midstream, and downstream industry relationship diagram for the Group's wireless communication components, piezoelectric components and ultrasonic

components, and circuit protection components is as follows:

A. Wireless Communication Components, Piezoelectric Components and Ultrasonic Components.

Upstream Suppliers	Midstream	Downstream End-Use Applications
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	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
	Piezoelectric components and ultrasonic transducer	✧ Industrial precision control system ✧ Precision control system for MFPs ✧ Commercial and national defense surveillance/measurement systems ✧ Underwater communication application system ✧ Medical equipment application

B. Circuit protection components

Upstream	Midstream	Downstream
Manufacturing of circuit 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

(3) Product development trends

A. Parts and components of wireless communication

With the rapid development of the wireless communication industry, the application of miniaturized and multi-functional integrated antennas, and multi-band and all-in-one antennas has become the market trend. High bandwidth, high frequency and modularization are the main current development directions.

(A) Chip antenna

Due to the characteristics of miniaturization and high-efficiency for the chip antennas, they can be widely used in wearable products or handheld electronic products, especially in the application of TWS Bluetooth earphones. Because they meet the main demands of wireless transmission, the market demand has greatly increased.

(B) Vertical multi-polarization antenna:

With the ability to receive or transmit multi-directional signals, the convenience of end-customer applications is greatly improved, especially in Wi-Fi AP router, repeater, set-top box and other product applications, the mass production is easier to be introduced than other antennas available in the market.

(C) Ceramic patch antenna:

It is mainly applied in the market of automotive satellite positioning. The current mainstream in the market is single-frequency systems such as GPS, BeiDou, Galileo, and GLONASS. In the future, it will develop into dual-frequency or multi-frequency satellite positioning, and the positioning accuracy will be improved from the range of five to ten meters to the precision of sub-meter (< 1 meter) positioning.

In addition, the demand for high-precision millimeter grade positioning and the rising demand for satellite communication, the Group has developed high-precision positioning ceramic flat antenna (Castle Antenna) to meet the application needs of the market with its high-precision, flexible design and low-cost advantages.

(D) External antenna modules:

With the rapid development of communication technology and the march towards 5G, the growth of related terminal products and communication equipment further drives the demand for wireless communication. The end application range of wireless communication is very wide, such as mobile phone, wireless local area network (WLAN), Bluetooth, global positioning system (GPS), wireless PC, wireless phone, wireless walkie-talkie, pager, Home RF, digital broadcasting, wireless modem, wireless fax, among other things. Due to the rapid increase in the demand for wireless communication applications in the global market, the frequency bands of wireless communication have surged significantly, and due to the trend of miniaturization, multiple functions and high transmission speed of wireless portable products, the elevated demand for high-frequency integrated components and modules has been triggered in the market.

(E) Trackers and receivers:

In the future, tracking devices will be widely used in mobile communication technology. As the construction of the 5G base stations is not complete, 4G technology will still exist for at least 2 to 3 years. The tracking device will take a while to upgrade from 4G to 5G. The bright spot in this field is due to the increasing demand for high-precision positioning in the market. The customers of buses and agricultural machines cooperating with the Group for many years also demand precision positioning. It is expected that products combining multi-frequency and multi-satellite will gradually

become the mainstream of the market in the future.

(F) Millimeter wave phase array antenna modules:

The use of the millimeter wave frequency band can greatly increase the data transmission volume and transmission bandwidth, so the millimeter wave frequency band is bound to be the main use of future mobile communications. The higher the frequency, the greater the attenuation. Therefore, the phase array antenna is designed to overcome this problem and Unictron Technologies Corporation has continued to develop this technology.

(G) Integrated Components

Using piezoelectric materials and antenna design technology, integrated components with both pressure sensor and 2.4 GHz antenna functionality have been developed. Such components are applicable to Bluetooth devices including home appliances and Bluetooth speakers, and are particularly suited for Bluetooth earphones, enabling product miniaturization and reductions in development and production costs.

B. Piezoelectric devices and ultrasonic transducer

(A) Piezoelectric materials and modules

a. Piezoelectric materials and components:

Part of the crystal materials have piezoelectric properties. Currently, the piezoelectric ceramic components produced by the Group have the conversion function between mechanical energy and electrical energy (direct piezoelectric and inverse piezoelectric effects), and are high-efficiency electromechanical transducers. They are not only applied in many cutting-edge technological fields, but also often appear in people's daily life. We have a solid background of the formulation and process capabilities for piezoelectric ceramics. As the leading supplier of piezoelectric ceramic materials in Taiwan, the Group not only provides various shapes (rounded, ring, patch, tubular, spherical...) and piezoelectric ceramic materials with various functions are available for customers to choose, or customized piezoelectric ceramic components may also be developed and produced depending on customers' specifications and needs.

b. Piezoelectric module:

The applications of some products require the combination of different objects on the piezoelectric ceramic components to be user friendly, such as adding specific wiring and connectors, packaging the piezoelectric ceramic components in a waterproof and pollution-proof shell, and fitting and matching different materials. With different design and combinations, the scope of product applications is expanded, thereby improving customer satisfaction and increasing product sales amount.

(B) Ultrasonic transducer

a. Air transducer

Air transducers consist of piezoceramic elements mounted in metal or plastic housings and materials that match air and ceramics. These piezoelectric air transducers feature high sensitivity, outstanding sound pressure level (SPL), and stable electrical and mechanical characteristics at their resonant frequency. The air transducer can be used as both a transmitter and a receiver; or the applications serving as transmitter or receiver only. It is widely used in object interface detection, distance sensing and other applications.

b. Liquid transducer:

A use scenario for liquid transducers is in liquids, resulting in a function similar to air transducers. Liquid transducer have a better waterproof effect and are widely used in applications such as underwater wireless communication, underwater object sensing, and detection of underwater landscapes such as seabeds, lake beds, and river beds.

c. Transducer for flow meter:

The ultrasonic flow meter is used to measure the flow rate of liquid or gas passing through a fixed point in the pipeline. It is a measuring device that will not affect or destroy the flow of fluid. Piezoelectric transducers are placed on the pipe wall, sending out ultrasonic waves, and calculate the time difference between the trip back and forth between sending and receiving, and then the flow speed of the fluid in the pipe is obtained. With the popularization of smart water/gas meters, ultrasonic flowmeters are gradually attracting the attentions of the market because they provide more precise measurement results.

(C) Piezoelectric actuator

Piezoelectric actuators are transducers that convert electrical energy into mechanical displacement or stress based on the piezoelectric effect. Because the precise mechanical displacement may be controlled at high speed, it has been widely used in high-precision positioning mechanisms, and featured with the advantages of large thrust, stable displacement and user-friendly.

C. Circuit protection components

The Group's circuit protection components are mainly overvoltage and overcurrent protection components. The main function is to protect the circuits, main components and ICs of electronic products by automatically cutting the power supply or automatically reducing excessive voltage to a safe value when the current or voltage is abnormal, to prevent damage to parts of the product.

Depending on the sizes and functional complexities of electronic products, the number of circuit protection components used internally may be as many as dozens. Therefore, while the role of circuit protection components in electronic products is not as important as that of active components, it is still an essential component.

The development trend of circuit protection components will gradually develop into the following three major categories:

(A) High frequency/thin film:

Develop the protective components required for the high-speed signal equipment with 1G/2.5G to 40G transmission speed; the protective components of the traditional film process cannot satisfy the requirements of miniaturization of components and low-arc voltage; the protective components produced with the CMOS process have the arc voltage and temperature coefficient characteristics that are not comparable to the products produced with the traditional film process.

(B) Modularization:

Based on the considerations of the convenience and miniaturization of electronic circuit design, the development of protection components has shifted from the development of a single component to the direction of integration. Array components are products under the concept of integration.

(C) Chip/miniaturization and multi-functional compounding:

By using semiconductor manufacturing process to make the internal circuit of the

protection element, the size of the circuit can be miniaturized, and the adoption of lithography technology reduces the circuit to 10um, with the error value of the circuit as low as lower than 1%, to effectively miniaturize the size of the component; the semiconductor process can integrated capacitors, resistors, inductors, and protection components into one chip, with customized development and design to be carried out based on customers' needs, which will make it easier to introduce the products mass production.

(4) Product competition

A. Parts and components of wireless communication

The wireless communication industry is developing rapidly. Be it the applications in the IoT, 5G communication, mobile phones, Bluetooth earphones, wireless communication networks, and wearable devices, the demands will grow significantly. The Group has development experience accumulated for many years, and independent R&D and design capabilities, while the products developed are forward-looking and unique, standing out in the highly competitive domestic wireless communication antenna market.

There are many suppliers of wireless communication components. The main domestic competitors include INPAQ, Ciocomm, Wha Yu, Wistron NeWeb and Grandtek. Currently, the Group is the main supplier of Bluetooth chip antennas required by TWS wireless Bluetooth earphones. It has a leading position in the global Bluetooth chip antennas market, and is also a major supplier of ceramic patch antennas for car navigation.

B. Piezoelectric devices and ultrasonic transducer

The Group is already the largest supplier of piezoelectric ceramic products in Taiwan. It has a piezoelectric ceramic formula developed in house, complete production process and equipment, and complete sales channels. With excellent product characteristics, technical services and mass production capabilities, the Company has been recognized and adopted by internationally renowned manufacturers.

Foreign competitors are represented by Murata of Japan, CeramTec of Germany and CTS of the United States. The Group emphasizes the provision of a full range of technical services to customers, and has gradually increased the market share of piezoelectric ceramic products.

C. Circuit protection components

The Group's protection parts products are mainly overvoltage protection parts and overcurrent protection parts. Other than the strong FAE team and lab to provide the validation service to customers, the rapid delivery with good quality and competitive prices will make the Group unique in the sales of protection part products and to become the benchmark in the industry.

The main domestic competitors are INPAQ, Amazing, Panjit, Thinking, and Yageo; the foreign competitors include Bourns, Littelfuse, and TDK.

(III) Overview of the company's technologies and its research and development work:

R&D expenditures as well as technologies and/or products successfully developed during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

Unit: NT\$ Thousand

Year	R&D expenditures	Technologies and/or products successfully developed
2025	142,301	Lead-free ceramic materials, ultraviolet sensor, capacitive touch key, Bluetooth integrated antenna, chip array active antenna, and satellite communication Castle antenna.
As of April 15, 2026	36,629	

(IV) Long- and short-term business development plans

Product type	Short-term plans	Long-term plans
Parts and components of wireless communication	<ul style="list-style-type: none"> ➤ Antennas for various frequency band of the new communication protocols ➤ Destructive innovative antennas to replace traditional antennas ➤ RF and microwave component applied for various specific fields ➤ Multi-frequency and multi-satellite sub-meter positioning antennas ➤ High-precision Antenna Positioning Module/All-in-1 External Antenna ➤ Fully customized on-demand antenna ordering platform ➤ Sub meter multi-frequency positioning receiver modules ➤ 5G millimeter wave/low-orbit satellite phase array antenna modules 	<ul style="list-style-type: none"> ➤ 5G antenna solutions ➤ Integrated products of various RF components ➤ Wi-Fi 6E Antenna Solution ➤ Millimeter-level high-precision positioning antennas ➤ 5G/millimeter wave RF antenna modules ➤ Automotive integrated antenna module products ➤ IoT antenna solutions ➤ 5G IoT tracking devices ➤ Millimeter grade multi-frequency high-precision high-frequency position receiver
Piezoelectric components and ultrasonic transducer	<ul style="list-style-type: none"> ➤ Deepening expertise in piezoelectric ceramic materials and module technology. ➤ Continue to expand customers in emerging markets. ➤ Optimize the capability of precision mass production. 	<ul style="list-style-type: none"> ➤ Module Products: Market development of air/ liquid Transducer ➤ Actuator product development ➤ Development of various piezoelectric compounded materials ➤ Actively cultivate excellent professional marketing and management talents to enhance operation and sales capabilities in overseas markets
Circuit protection components	<ul style="list-style-type: none"> ➤ Development of new products with the CMOS process as the main focus ➤ Develop high-frequency protection components and multi-functional miniaturized parts ➤ Build the competitive mass production capability 	<ul style="list-style-type: none"> ➤ Cope with the international sales strategies and cultivate professional talents ➤ Research and develop multi-functional protection components ➤ Establish long-term partnerships with customers

II. Analysis of the market as well as the production and marketing situation:

(I) Market analysis

(1) Geographic areas where the main products (services) of the company are provided (supplied)

Unit: NT\$ Thousand; %

Sales area \ Year		2024		2025	
		Net sales	Percentage of annual net sales %	Net sales	Percentage of annual net sales %
Domestic sales		504,834	41.05	518,699	39.41
Export	The U.S.	220,626	17.94	269,053	20.44
	China	309,310	25.15	306,934	23.32
	Others	195,177	15.86	221,462	16.83
	Subtotal	725,113	58.95	797,449	60.59
Total		1,229,947	100.00	1,316,148	100.00

(2) Market share

The Group's antenna revenue comes from micro-chip antennas, car navigation antennas and high-precision positioning antennas. Due to its commitment to innovative technologies and development of patented products, the Company is the domestic leader in terms of product design and process technologies. Yageo, Walsin Technology, and INPAQ are also the companies developing antenna-related products, but the Group has a pivotal market position in the micro-chip antennas for TWS Bluetooth earphones and car navigation antennas; the revenue of piezoelectric ceramic products is mostly from customization, and currently the Company is the domestic leader, with the largest revenue and production capacity. There is no other company of the identical type, so it is difficult to estimate the market share.

(3) Demand and supply conditions for the market in the future and the market's growth potential

A. Parts and components of wireless communication

The fifth-generation communication system (5G) is booming, especially in 5G/millimeter wave communication fields. Due to the high frequency and attenuation of antennas, it results in a large number of antenna demands, and has even developed into Beyond 5G and low-orbit satellites. Such a variety of new applications has brought high demand for antennas.

The positioning system with multi-frequency and multi-satellite improves the precision of satellite positioning from an error of 10 meters to an error of tens of centimeters. The frequency band of satellite positioning has also developed from L1 to L1+L2/L1+L5. The Group's innovative ceramic patch antenna (Castle Antenna) has a unique patent, being able to evolve the mainstream antenna in the market, a double-layered ceramic patch antenna, into a single ceramic layer structure achieving the performance of a double-layered structure; this structure leads a significant reduction in production costs, and it is easier for customers to place antennas because of the reduced size of the antenna when designing.

Trackers and antenna products become the market winner with their quality. The products are mainly concentrated in the niche market for industrial use, and are widely accepted by customers. The Group's product strategy is not to sink in the red sea market of price competition, but to enter the blue ocean market of niche products with higher gross profit. In terms of the global market scale, the market share is not high, but the Group has a certain market share in different niche markets. The Internet of Things technology has gradually become popular in various application fields, and the demand

for tracking devices is increasing. The demand for tracking devices for vehicles, people, and animals is also increasing. We will launch a new generation of 5G IoT tracking device based on the 4G tracking device designed in the past to capture this market.

Due to the miniaturization of the chip antenna, the Company's chip antenna has been able to be placed in wearable products with its numerous chip antenna patents. Although the TWS wireless Bluetooth earphone market has entered a mature phase, Counterpoint still projects continued growth in TWS from 2023 to 2026; the Group will continue to maintain its leading position in this market.

The Group has now gained a firm foothold in the above markets, with continuous expansion of the market share, and provided high-performance antenna solutions in the market.

B. Piezoelectric devices and ultrasonic transducer

Underwater communication applications: the market for transducer products made of piezoelectric ceramic components continues to grow well with the need for exploration of water areas.

Smart meter application: ultrasonic transducers can accurately detect the flow rate of water/air (and gas), to replace fragile old mechanical meters. Since most households have installed water meters and gas meters, the future market will be promising.

Smart factory management application: in unmanned factories, a large number of ultrasonic transducers are required to detect the movements and distances of objects, and piezoelectric actuators are also required to accurately control positioning, with piezoelectric ceramic components for processing, cutting and fusion. The future market is promising.

Human-machine interface application: In the development trend of consumer electronics products, mechanical buttons will be replaced by ultrasonic transducers to improve the user experience of consumers. In addition, tactile feedback products made of piezoelectric ceramics have low power consumption and quick response, while the efficiency of the penetration rate in the application of related products being continuously improved.

C. Circuit protection components

The circuit protection component market continues to grow. With the development of wireless communication products such as automotive electronics, smart phones, wearable devices, and 5G, a large quantity of circuit protection components are required, with very promising future growth.

Currently, not only the International Electronic Technology Association, but also the safety standard laboratories of various countries, such as UL, VDE, and FCC, have strict controls. To address the static electricity interruption and overvoltage and overcurrent issue, the circuit protection components becomes the best solution.

(4) Competitive edges

A. Parts and components of wireless communication

The Group's antenna products have more than 55 patents of various countries, and with the unique inventions and technologies, the Company continues to provide innovative and high-efficiency high-frequency antenna products.

The Company masters three core technologies, and be one of the few in the industry who has three core experiences in RF circuit design, antenna design and microwave ceramic material design simultaneously. By using the three major technologies, the customers are provided with high-quality products and technical service capabilities.

The Group's product positioning is in line with market demands. For different application aspects, it is backed by unique technologies, such as miniaturization design, functional improvement and low cost. Be it TWS Bluetooth earphones, car navigation antennas, high-precision positioning antennas, the antenna of the IoT, or millimeter wave phase array antenna, the Company leads at the forefront of the market, providing high-performance products to the market.

The Group's trackers and antennas can be used in extreme environments, especially in special applications such as suspects tracking that require high reliability. With the 25 years of experience of the Company in the GPS industry, the Company has an absolute advantage in the technology-oriented ODM market with its deep technologies of RF and antenna integration technology, as well as close cooperation with customers. As electronic products tend to be compact, the Group's wireless technology integration capability will be able to underscore the value of such products.

B. Piezoelectric devices and ultrasonic transducer

The Group develops and manufactures piezoelectric components required for high-tech products such as ultrasonic transducers, actuators, and sensors. In addition to having complete mass production capabilities, the Group also provides customized services, and it is currently the largest supplier of piezoelectric ceramics in Taiwan.

The Group's piezoelectric ceramic products have its own formula and are not limited by raw material suppliers. The Company has actively applied for and already owned various international patents, and continuously provides high-efficiency innovative products.

C. Circuit protection components

As the functions of electronic products become more and more complicated, circuit protection components also need to update the development speed along with the electronic products, to establish circuit protection components meeting new needs. The Group has a complete range of products, and emphasizes the R&D of circuit protection components, with a service team and FAE team responding quickly, while providing customers with free laboratory for verification services. The Group has always been a leading brand in the circuit protection component market. With the increasing demands for circuit protection components in network communication and consumer electronics products, the possibilities for future development of the Company are unlimited.

(5) Positive and negative factors for future development, and the company's response to such factors

A. Positive factors

The Group's wireless communication components and products already have dozens of antenna patents, as the cornerstone of success in the current and future markets. The R&D team has rich experience in radio frequency and provides a full range of products and problem-solving capability. The existing destructive innovative antenna has been certified by major international manufacturers and is expected to gradually replace traditional antennas. And it is expected that in the future, the market demand for antenna-related applications in 5G, high-precision positioning, the IoT and V2X and other markets will explode.

The piezoelectric component and ultrasonic transducer product team has a formula recognized by the piezoelectric market, with the ability to develop new formula. The R&D team has rich experience in piezoelectric component development and provides a full-range capabilities of product customization design and technical service . Domestically, the Group's R&D team has absolute advantages in both quality and quantity. The application of piezoelectric components will play an essential role in smart products, and the market is expected to continue to grow.

The circuit protection component product research and development teams are highly

capable and able to respond rapidly to customer requirements. Current demand across relevant industries continues to grow, with demand for circuit protection components sustaining rapid growth. In addition, the increasingly stringent regulatory requirements are also conducive to the development of the industry.

B. Negative factors and the response to such factors

Negative factors	Response to such factors
<ul style="list-style-type: none"> ➤ The competition among domestic and foreign peers tends lead the cycle of price-cutting competition ➤ High-end products require special shapes and precise dimensional specifications, resulting in continuous updating of process equipment, which in turns may lead to increased production costs ➤ There is a lack of the domestic piezoelectric-specific technology education cultivation system, and it is not easy to develop relevant talents 	<ul style="list-style-type: none"> ➤ Continuously developing innovative products and applying for patent protection to widen the technological gap with competitors ➤ Investing in automated production equipment to reduce production costs ➤ Combining complementary competitors to provide end customers with the best solutions and create a win-win situation ➤ The in-depth market risk assessment fully understands customers' needs, obtains information on future product trends, and introduces appropriate equipment for the mass production processes to increase production capacity and reduce costs ➤ Actively participating in industrial-governmental-academic activities and programs, striving for domestic and foreign opportunities of technology exchange and transfer, and properly developing and cooperating with peers, to stimulate the breadth of R&D and enhance technical capabilities ➤ Strengthening the R&D capabilities and product breadth, developing more diversified products, and establishing better relationships with customers; improving the service quality and providing comprehensive solutions

(II) Key usage and manufacturing processes for the company's main products

(1) Key usage of main products

Product type	Product usage
Electronic ceramic components	Global Navigation Satellite System (GNSS), Satellite Communication, Wireless local area network (Wireless LAN), Wi-Fi, Bluetooth, ZigBee,
Module and system products	Internet of Things (IoT), wearable devices, MIMO (multiple input multiple output), mobile communication (3G/4G/5G), high-definition multimedia interface (HDMI), base station/equipment at client ends, ISM frequency band, various trackers, high-precision positioning of various vehicles or devices. Ultrasonic beauty/body massager, tooth cleaner, ultrasonic cleansing/ welding/ processing machine, vehicle reversing radar sensor, gas flow meter, liquid flow meter, liquid level sensor, near object/ distance sensor, surface wave touch panel, acoustic pulse identifying touch panel, sprayer/ atomizer/ humidifier, bending actuator, piezoelectric speaker /tone generator, piezoelectric tactile sensing device, feeder/oscillator, vibration damping devices, energy harvesting devices, piezoelectric transformers, micro precision pumps.
Other electronic parts and components	It is mainly used in overcurrent, overvoltage and lightning protection of consumer electronics, network communications, mobile communications, industrial computers, security monitoring, automotive electronics, power supplies and other related products.

(2) Manufacturing processes for the main products

A. Electronic ceramic components

(A) Antenna

Antenna design → Antenna characteristic simulation analysis → Dielectric material base material production → Metal conductive layer production → Testing → Stock-in

(B) Piezoelectric ceramic components

Ceramic powder formula preparation → Forming → Sintering → Conductive electrode Production → Polarization → Testing → Storage

B. Module and system products

(A) External antenna module/tracker/receiver

Product design → Characteristic simulation analysis →

Material preparation
Metal mechanical parts of connector, signal wire (cable) and connector for connecting plastic and antenna components

→ Assembly → Test → Stock-in

(B) Piezoelectric module and ultrasonic transducer

Product design → Characteristic simulation analysis →

Material preparation
Plastic shells or structures, piezoelectric components, connecting/signal cables, adhesive materials, metal structures, printed circuit boards/flexible boards

→ Assembly → Test → Stock-in

C. Other Electronic Components

Product specification determination and product design → In-house manufacturing/outsourcing → Product verification and testing → Stock-in

(III) Supplies of the main raw materials

The main raw materials in the production process of the Group are silver glue, ceramic powder, screen printing ink, metal accessories and adhesive materials. Each raw material is mainly supplied domestically, and the domestic supply sources are sufficient and stable; meanwhile, the Company has the multiple year foundation of business dealings with various suppliers, and raw materials are obtained stably, without shortage or interruption of supply.

(IV) Any suppliers and clients accounting for 10 percent or more of the company's total procurement (sales) amount in either of the 2 most recent fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures

1. Names of suppliers that accounted for 10% or more of total purchases in any one of the two

most recent fiscal years, along with purchase amounts and percentages

Unit: NT\$ Thousand;%

Item	2024				2025				Up to the preceding quarter of 2026 (Note 2)			
	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer
1	A	42,420	12.73	None	B	39,218	10.44	None	-	-	-	-
2	B	40,988	12.30	None	-	-	-	-	-	-	-	-
	Others	249,906	74.97	-	Others	336,531	89.56	-	Others	-	-	-
	Net purchases	333,314	100.00		Net purchases	375,749	100.00		Net purchases	-	-	

Note 1: Reason of the change in procurement: 2025 as the relevant sales delay, the response to inventory reduction management, the related material procured from Supplier A decreased, and the related material procured from Supplier B also decreased. However, the full-year net procurement reached 10%.

Note 2: Up to the date of publication of the annual report, the financial report attested by a CPA for the most recent period is the financial data of 2025.

- Customer accounting for 10 percent or more of the company's total sales amount in either of the 2 most recent fiscal years, the amounts sold to each, the percentage of total sales accounted for by each, and an explanation of the reason for increases or decreases in the above figures.

Unit: NT\$ Thousand;%

Item	2024				2025				Up to the preceding quarter of 2026 (Note 4)			
	Name	Amount	Percentage of annual net sales	Relationship with the issuer	Name	Amount	Percentage of annual net sales	Relationship with the issuer	Name	Amount	Percentage of annual net sales	Relationship with the issuer
1	A	239,958	19.51	None	A	283,927	21.57	None	-	-	-	-
2	B	153,541	12.48	None	B	146,790	11.15	None	-	-	-	-
	Others	836,448	68.01	-	Others	885,431	67.28	-	Others	-	-	-
	Net sales	1,229,947	100.00		Net sales	1,316,148	100.00		Net sales	-	-	

Note 1: Revenue from Customer A increased by 18.32% due to higher order demand in 2025.

Note 2: Revenue from Customer B decreased slightly by 4.4% due to inventory adjustments in 2025; however, overall revenue remained largely unchanged compared to the previous year.

Note 3: Customers A and B remained the top two customers by sales.

Note 4: Up to the date of publication of the annual report, the financial report attested by a CPA for the most recent period is the financial data of 2025.

III. The number of employees employed for the 2 most recent fiscal years, and during the current fiscal year up to the date of publication of the annual report, their average years of service, average age, and education levels.

Year		2024	2025	April 15, 2026
Number of employees	Direct and indirect employees	366	375	363
	Salespersons	19	15	17
	Management	46	42	42
	R&D staff	68	64	63
	Total	499	496	485
Average age (years)		41.5	41.21	41.42
Average years of service (years)		5.7	7.82.	6.11
Education distribution percentage (%)	Ph.D.	1.2	1.21	1.2
	Master's degree	11.4	11.5	12.2
	College	56.5	60.5	59.6
	Senior high school	27.8	24.0	24.3
	Below senior high school	3.2	2.8	2.7

IV. Disbursements for environmental protection:

Any losses suffered by the company in the most recent fiscal year or most recent fiscal year up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None

V. Labor relations:

- (I) List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests.

1. Employee benefit plans

The Company regards employees as an important asset, and believes the operating philosophy of respecting human nature and caring for employees. To sufficiently take care of the physical and mental health of employees or their families, and establish various guarantees for their lives, for them to work hard for the Company without distraction, the Company provides or sponsor various welfare programs, and the employees form the Employee Welfare Committee responsible for the planning and implementation of employee welfare matters. The Company's benefit plans are as follows:

(1) Well-rounded insurance plans

In addition to participating in labor insurance and national health insurance as required by laws, all employees are also provided with the Group insurance for employees, and the premium is paid by the Company.

(2) 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.

(3) 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.

(4) 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.

(5) Remuneration policy

Employees are the most important asset of the Company. The Company values employees' work performance and career development, and formulates a competitive incentive system through market salary survey every year. Pursuant to the Articles of Incorporation, where the Company makes profits in a year, 10% to 15% should be provided as employees' remuneration and no more than 3% should be provided as directors' remuneration. However, where the Company has accumulated losses, the amount for compensation shall be set aside first. The allocation of non-executive employees' remuneration shall not be less than 10% of the total employees' remuneration. Annual performance bonuses are distributed based on the operating conditions and the individual performance of employees, to satisfy the needs of employees in work, life and achievement.

2. Continuing education and training of employees

(1) 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. The Company has established a sound mechanism to select and incubate talents to allow employees to exert their potential and motivate their 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. The workforce investment of the Company and individuals is emphasized, both the short-term quick results and long-term training are valued, to integrate with practical applications, and stimulate employees' potential for autonomous learning .

(2) Depending on the Company's internal and external training management and employee's on-the-job training, the Company's organizational strategies, personal performance development and work needs are considered to plan the overall company training courses to establish three major training systems by functions, levels and self-development courses, such as orientations, management skill training for officers, professional function training, general education courses, and government-subsidized courses.

(3) The corporate culture is an important key to the continuous growth of an enterprise. Therefore, the development of employees' awareness for corporate culture and the thorough implementation are the focus of the Company's talent development.

3. Employee retirement systems, and the status of their implementation

(1) The Company's labor pension system complies with the Labor Standards Act, the Labor Pension Act and other relevant regulations. For those applicable to the pension provisions of the Labor Standards Act, 2% to 15% of the total monthly salary is contributed monthly pursuant the Labor Standards Act, and deposited to Bank of Taiwan in the name of the Labor Retirement Reserve Supervision Committee. The Committee is responsible for handling income and expenditure, custody, utilization and supervision.

(2) For those applicable to the pension system under the Labor Pension Act, the labor pension contribution at the rate no less than 6% is made monthly pursuant to the Labor Pension Act, and deposited personal dedicated account of labor pension established with the Labor Insurance Bureau of the employee based on the monthly contributed salary grading table approved by the Executive Yuan.

4. Status of labor-management agreements and measures for preserving employees' rights and interests

The Company values the rights and interests of employees and two-way communications. Other than setting up appealing channels, it has also established diverse communication channels for employees, including labor-management meetings, the human resources mailbox, and the Employee Welfare Committees. The personal information of employees who file complain or reflect incidents are carefully kept confidential and handled, for employees to fully reflect their opinions and communicate and exchange, to promote the harmony between labor and the management, while creating a win-win situation for the Company and employees. Since its establishment, the labor-management relationship has been harmonious.

5. Working environment and protection of employees' physical safety

The Company has long been committed to environmental protection, energy saving and employee care, seeking to fulfill its social responsibilities and operate sustainably while the Company grows. The Company provides pre-employment physical checks for new employees, organizes physical checks for specific items and annual physical checks from time to time, and provides labor safety and health education and trainings pursuant to the Labor Safety and Health Act. To prevent occupational diseases and occupational hazards, the Company has established occupational safety and health management personnel and occupational first-aid personnel in accordance with the regulations of the Labor Safety and Health Act to maintain employee health, and regularly conducts environmental inspections to maintain the safety of the work environment.

6. Employees' code of conduct

The Company's employees adopt the "Work Rules" and "Code of Ethical Conduct" as the compliance basis for their daily work and the guidance of their development direction. The Company's employees shall comply with the Code of Ethical Conduct as follows: (1) Work hard and maintain proper work discipline. (2) Comply with the Company's regulations. (3) Keep the Company's secrets confidential. (4) Maintain the Company's reputation. (5) Work on time. (6) Implement environmental protection actions.

- (II) List the losses suffered due to labor disputes in the most recent year and up to the date of publication of the annual report (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and countermeasures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts why it cannot be made shall be provided: None.

VI. Information Security Management:

- (I) Describe the information security risk management structure, information security policy, specific management plan and resources devoted to information security management, etc.

1. Information security risk management structure

The Company established an Information Security Committee in the third quarter of 2022 and appointed an information security officer, with information security review meetings held on a regular basis. A total of 2 meetings were held in 2025, and the status of information security implementation was reported to the Board of Directors on February 26, 2026. In addition to cybersecurity committee members, dedicated personnel responsible for information security management are assigned to work alongside the Committee in jointly overseeing information security risks, as well as advancing cybersecurity policies, establishing and implementing information security frameworks, and conducting information security risk audits. The Committee's organizational management structure is delineated as follows:

- (1) Management unit: The president serves as the Information Security Committee Chairman, there are several members, The convener is the manager in IT, who is in charge of organizational management and convocation. Under the unit, it includes:

- ① Controlling Technology team: IT is responsible for information security technical work, interface integration and solutions to problems in information security.

- ② Education and training team: HR is responsible for enhancing the risk awareness in information security, training in information security and holding the related lectures.
 - ③ Audit team: auditing department is responsible for audit information security, abnormal evidence investigation, investigation and handling.
 - ④ Document management team: Quality department is responsible for classification of confidential documents, class definition, control and examination.
 - ⑤ Legal Support Group: Staffed by the Legal Department, responsible for statutory interpretation and legal risk advisories.
- (2) Other unit: Covering all business units and factories of the Company, the main responsibilities include daily operation planning related to information security, regular self-inspection of information security risks, and implementation of information security risk improvement projects.

2. Information security risk policy

- 2.1 The Ministry of Information Affairs (hereinafter referred to as the Department) has formulated this policy in order to strengthen information security management, enhance the awareness of information security among colleagues, and ensure the security of data, systems, equipment and networks.
- 2.2. The coordination and promotion of information security management and other matters, and the establishment of the information security promotion management team.
- 2.3. According to the following division of labor principles, the responsibilities and responsibilities of related units and personnel are assigned:
- 2.3.1 Discussion, establishment and evaluation of information security management policies, plans and specifications, and the application system and document management staff shall be responsible for the implementation.
- 2.3.2 Security requirements, management and protection of data and information systems, etc., shall be handled by the application system and document management personnel.
- 2.3.3 Information security and confidentiality and security audit, etc. The members of the information security audit team and related units are responsible for handling.
- 2.3.4 The policy is stipulated as follows for the compliance of all employees:
- (1) The Company has implemented information security management system and passed the certification of a third-party impartiality.
 - (2) Effective management of information assets, continuous execution of risk assessments, and adoption of appropriate protection measures.
 - (3) Protect information and information and communication systems from unauthorized access to maintain the confidentiality of information and information and communication systems.
 - (4) Prevent unauthorized modification to protect the integrity of information and communication systems.
 - (5) The user authorized to use the information and the information and communication system when necessary.
 - (6) Compliance with laws and regulations.
 - (7) 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.
 - (8) Implement information security education and training and information security promotion for new employees to enhance the information security awareness of employees.
 - (9) Implement a reward and discipline mechanism for employees involved in information security business.
 - (10) Implement outsourced vendor management to ensure the security of information and communication services.
 - (11) Implement audit execution and management review procedures to achieve continuous improvement of the information security management system.

(12) Promote the integration of information security protection, strengthen the integration of information security defense and information sharing.

3. Report on implementation

The following are calculation control items inspected and audited on a regular basis each year:

Item	Measurement items	Target level	Measuring value	Description of actual measurement	Supporting information	
1	Formulation and evaluation of information security policy	(1) Number of information security policy reviews	>2 times a year	2 times a year	2 meetings were held in 2025 (6/28, 11/28).	All the random inspections were completed
		(2) Information security policy advocacy frequency	>1 time a year	once a year	1 time in 2025 (12/15)	All the random inspections were completed
2	Information security organization	(1) Whether the confidentiality agreement is signed	<2 cases do not conform	0 case do not conform	2025 spot inspections: 0 nonconformities	All the random inspections were completed
		(2) Number of management meetings convened	>1 time a year	2 times a year	1 management meeting was held in 2025 (12/30)	All the random inspections were completed
3	Information asset management	(1) Update of information asset inventory	<=2 cases do not conform	0 case do not conform	The 2025 information asset inventory has been updated.	All the random inspections were completed
		(2) The information asset list is in compliance with the classification and labeling requirements.	<=2 cases do not conform	0 case do not conform	The latest information asset catalog for 2025 has been checked and verified..	All the random inspections were completed
4	Human Resource Security	(1) Training hours for information security	Information security officer for at least 6 hours	Information security officer for at least 6 hours	9/12 Attended the National Institute of Cyber Security "2025 Enterprise Cybersecurity Blue Team Exercise" training — 6 hours; 0 nonconformities	All the random inspections were completed
			Technical staff for at least 18 hours	Technical staff for at least 18 hours	7/21–7/22 CMMC 2.0 training — 18 hours; 0 nonconformities	All the random inspections were completed
			General personnel for more than 3 hours	General personnel for more than 3 hours	September 2025: 1.5 hours; December 2025: 1.5 hours — Information security training: 3 hours total; 0 nonconformities	All the random inspections were completed
		(2) The account number of the departing employee is deleted.	<1 cases do not conform	1 case do not conform	2025: Two inspections per half-year (June 30 and November 28); 0 nonconformities	All the random inspections were completed
5	Physical and environmental safety	(1) Check if the access control is complied with.	<=2 cases do not conform	0 case do not conform	Two inspections per half-year; IP208-IT08 Physical and Environmental Security Management Procedures (June 28 and November 27); 0 nonconformities	All the random inspections were completed
		(2) Check if the fire-fighting equipment and UPS are maintained regularly.	>=4 times a year	4 times a year	Non-conformances: 0 items; measurement within normal parameters	All the random inspections were completed
6	Communication and operation management	(1) Regularly monitor the system capacity of important servers (e.g. CPUs, RAMs, hard-disk drives) that execute operations on the network.	<=2 cases do not conform	0 case do not conform	Non-conformances: 0 items; measurement within normal parameters	All the random inspections were completed
		(2) Regularly monitor the network resource utilization rate of the network	<=2 cases do not conform	0 case do not conform	Non-conformances: 0 items; measurement within normal parameters	All the random inspections were completed
		(3) Number of internal virus outbreak (more than 5 computers with the same virus) (year)	<= 3 times/year	once a year	Spot-check sample: 0 items; measurement within normal parameters	All the random inspections were completed
		(4) Number of internal network interruptions (year)	<= 3 times/year	once a year	Spot-check sample: 0 items; measurement within normal parameters	All the random inspections were completed

Item	Measurement items	Target level	Measuring value	Description of actual measurement	Supporting information	
	(5) Check if the virus code is updated immediately	<=2 cases do not conform	0 case do not conform	0 case do not conform	All the random inspections were completed	
	(6) Check if the important system time is synchronized	<=2 cases do not conform	0 case do not conform	0 case do not conform.	All the random inspections were completed	
	(7) Check if the firewall settings are consistent with the firewall access rules application form.	<=2 cases do not conform	0 case do not conform	0 case do not conform	All the random inspections were completed	
	(8) Frequency of weakness scanning	>1 time a year	3 times a year	2 scans per year	All the random inspections were completed	
	(9) Regularly review computer operating system update information and schedule planned updates	≥1 time per year	2 times a year	2 updates per year	All the random inspections were completed	
7	Access control security	(1) Regularly review the access rights of important systems	<1 cases do not conform	0 case do not conform	0 case do not conform	All the random inspections were completed
		(2) Number of times the user is not authorized to access sensitive system information	<=0 case	0 case do not conform	0 case do not conform	All the random inspections were completed
8	Response and handling of information security incidents	(1) The number of incidents of information security incidents not reported in accordance with the regulations	<1 cases do not conform	0 case do not conform	Non-conformances: 0 items (minimal cybersecurity incidents)	All the random inspections were completed
		(2) Check the number of information security incidents recorded and whether the same information security incidents are repeated.	Repeated <=1 case	Repeated 0 case	Non-conformances: 0 items (minimal cybersecurity incidents)	All the random inspections were completed
9	Management of sustainable operation	(1) Review the implementation of the continuous operation plan	>1 time a year	once a year	1 times a year	All the random inspections were completed
		(2) Execution of risk assessment and analysis of operational impact	>1 time a year	2 times a year	1 times a year	All the random inspections were completed
		(3) Regularly back up important system data	<=2 cases do not conform	0 case do not conform	0 case do not conform	All the random inspections were completed
10	Related laws and regulations and implementation units	(1) Installation of legal software.	<=0 case do not conform	0 case do not conform	0 case do not conform	All the random inspections were completed
	Compliance with the policy	(2) Corrective/preventive measures are changed within the prescribed time limit	overdue <=2 cases	0 overdue	0 overdue	All the random inspections were completed

Note: All 2025 audit results met the target performance levels.

4. Specific management programs of information security

To strengthen the overall information security, the Company promotes relevant information security enhancement policies, for the following scope:

System Dimension	Items of processing	Itemized processing	Content of the application
Management spect	Classification of information and communication systems and protection standards		For the self-developed or commissioned information and communication systems, complete the information and communication system classification according to Table 9, and complete the control measures in Table 10. After that, the information and communication system classification adequacy should be 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		Two times 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	Website security weakness test	The entire core information and communication system is conducted once a year.
		System penetration test	The entire core information and communication system is conducted once a year.
	Cyber Security Health Consulting	Review of network architecture	Once a year
		Internet malicious live inspection	
		User computer malicious activity review	
		Review of malicious activities on the server, review of server settings and firewall connections	
	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	Anti-virus software	The Company has completed the implementation of information security protection measures and continues to use and update or upgrade hardware and software when necessary.	
	Internet Firewalls		
	If the mail server is equipped with an email filtering system, it is required to provide the email filtering mechanism.		
	Infiltration detection and defense mechanism		
Advanced and continuous threat attack prevention measures	If the core system is equipped with a core telecommunication system that is capable of external services, it shall be equipped with an application program firewall.		
Awareness and training	Cybersecurity Security Education and Training	Full-time staff for Cyber Security	At least 12 hours of information security professional courses or training or information security competency training must be received by each person per year. Training and education.
		Information personnel other	The Company accepts more than 3 hours of information security general education and training every year.

System Dimension	Items of processing	Itemized processing	Content of the application
		than information security specialists	
		General user and owner Pipelines and pipes	Each person is required to undergo more than 3 hours of information security training each year.
	Professional information security certification and competency training certificate	Professional Information Security Certification	The total number of full-time personnel in information security should be more than one, and the validity of the license should be maintained continuously.
		Cybersecurity Security Assessment 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.

Note: The content of the 2025 plan has been executed.

- (II) List the losses, possible impacts and countermeasures suffered from major information security incidents in the most recent year or most recent fiscal year up to the date of publication of the annual report. If it cannot be reasonably estimated, state the facts that it cannot be reasonably estimated: none.

VII. Important contracts:

Contractual nature	The concerned party	Beginning and end dates of contract	Major content	Restrictive clauses of contract
Zhizun Building house lease contract	Longtan Branch, ASPIRE SERVICE & DEVELOPMENT INC. ;	May 1, 2024 ~ April 30, 2027	Lease of offices and plants	None
Lease contract	Darfon Electronics Corp.	July 1, 2022 ~ June 30, 2027	Plant lease	None
Lease contract	Darfon Vietnam Co., Ltd.	May 1, 2024 ~ April 30, 2029	Plant lease	None
Real estate trading contract	Yaomei Enterprise Co., Ltd.	February 1, 2025 ~ January 31, 2030	Pingzhen Plant Lease	None
Construction Contract	Shine Passion Engineering Co., Ltd.	November 1, 2025 ~ January 31, 2026	Pingzhen Plant New Construction	None

Five. Review and analysis of financial position and financial performance, and risks

I. Financial position:

List the main reasons for any material change in the company's assets, liabilities, or equity during the past 2 fiscal years, and describe the effect thereof. Where the effect is of material significance, the measures to be taken in response shall be described

Unit: NT\$ Thousand;%

Item	Year	2024	2025	Difference	
				Amount	%
Current assets		1,566,608	1,499,649	(66,959)	(4.27)
Property, plant and equipment		314,083	293,549	(20,534)	(6.54)
Right-of-use asset		73,552	74,942	1,390	1.89
Intangible asset		18,092	10,316	(7,776)	(42.98)
Other non-current assets		76,262	75,900	(362)	(0.47)
Total assets		2,048,597	1,954,356	(94,241)	(4.60)
Current liabilities		410,205	383,209	(26,996)	(6.58)
Non-current liabilities		47,905	46,669	(1,236)	(2.58)
Total liabilities		458,110	429,878	(28,232)	(6.16)
Equity attributed to owners of parent		1,590,487	1,524,478	(66,009)	(4.15)
Share capital		478,753	478,753	-	-
Capital reserve		690,174	659,704	(30,470)	(4.41)
Retained earnings		517,271	539,880	22,609	4.37
Other equity		(9,786)	(67,934)	(58,148)	(594.20)
Treasury shares		(85,925)	(85,925)	-	-
Total equity		1,590,487	1,524,478	(66,009)	(4.15)

The changes for 20% or more, and the amounts of changes for NT\$10,000 thousand are described below:

- Intangible assets: The change is mainly attributable to the absence of any acquisition of computer software required for research and development activities during the current year.
- Other equity: The change is primarily attributable to an increase in unrealized losses on financial assets measured at fair value through other comprehensive income.

II. Financial performance:

1. List the main reasons for any material change in operating revenues, operating income, or income before tax during the past 2 fiscal years, provide a sales volume forecast and the basis therefor, and describe the effect upon the company's financial operations as well as measures to be taken in response.

Unit: NT\$ Thousand;%

Item	Year	2024	2025	Amount increased (decreased)	Percentage of change %
Operating costs		879,362	894,467	15,105	1.72
Gross operating profit		350,585	421,681	71,096	20.28
Operating expenses		321,695	306,286	(15,409)	(4.79)
Net operating profit		28,890	115,395	86,505	299.43
Non-operating income and expenses		76,130	13,730	(62,400)	(81.97)
Net profit before tax		105,020	129,125	24,105	22.95
Income tax expense		6,388	24,646	18,258	285.82
Net profit of the period		98,632	104,479	5,847	5.93

Item \ Year	2024	2025	Amount increased (decreased)	Percentage of change %
Other comprehensive income of the period (net amount after tax)	(63,738)	(53,299)	10,439	16.38
Total comprehensive income of the period	34,894	51,180	16,286	46.67
The changes for 20% or more, and the amounts of changes for NT\$10,000 thousand are described below:				
1. Gross operating profit, operating income, and income before income tax: The changes are primarily attributable to increased operating revenue, lower production costs, and a more favorable shipping mix during the current year.				
2. Non-operating income and expenses: The change is primarily attributable to the absence of property, plant, and equipment disposals during the current year.				
3. Income tax expense: The change is primarily attributable to an increase in income before income tax.				
4. Total comprehensive income: The change is primarily attributable to a decrease in unrealized losses on financial assets measured at fair value through other comprehensive income and an increase in net income after tax during the current year.				

2. Sales volume forecast and the basis therefor, and describe the effect upon the company's financial operations as well as measures to be taken in response: the Company has not prepared nor disclose the financial forecast, and this is not applicable.

III. Cash flow:

Describe and analyze any cash flow changes during the most recent fiscal year, describe corrective measures to be taken in response to illiquidity, and provide a liquidity analysis for the coming year

1. Description and analysis of any cash flow changes during the most recent fiscal year

Unit: NT\$ Thousand

Item \ Year	2024	2025	Amount of difference	Percentage increased (decreased) %
Operating activities	239,185	232,885	(6,300)	(2.63)
Investing activities	121,209	99,590	(21,619)	(17.84)
Financing activities	(171,220)	(171,496)	(276)	(0.16)

Analysis of changes in cash flows:

Operating activities: The change is primarily attributable to an increase in income before income tax during the current year.

Investing activities: The change is primarily attributable to the absence of property, plant, and equipment disposals during the current year.

Financing activities: The change is primarily attributable to a decrease in short-term borrowing repayments and dividend distributions during the current year.

2. Corrective measures to be taken in response to illiquidity: not applicable as the Company has no such circumstance.

3. Liquidity analysis for the coming year

Unit: NT\$ Thousand

Beginning cash balance	Expected net cash flow from operating activities for the whole year	Expected net cash flow from investing activities for the whole year	Expected net cash flow from financing activities for the whole year	Expected amount of cash balance (deficit)	Remedial measure of expected cash deficit	
					Investment plans	Treasury plans
735,169	246,472	(42,907)	(149,176)	789,588	-	-
<p>Analysis of changes in cash flows in the coming year: Operating Activities: Primarily resulted in net cash inflows, as the company expects stable revenue performance. Investing Activities: Resulted in net cash outflows, mainly due to the acquisition of property, plant, and equipment, as well as the construction plan in Pingzhen. Financing Activities: Resulted in net cash outflows, primarily due to the payment of cash dividends and the repayment of lease principal. No cash deficit is expected in the coming year.</p>						

IV. Effect upon financial operations of any major capital expenditures during the most recent fiscal year:
none

V. The reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year

Unit: NT\$ Thousand

Re-investees	Investment policy	Investment income (losses) recognized in fiscal year 2025	Main reasons for the profits/losses	Improvement plan	Investment plans for the coming year.
Unicom Technologies, Inc.	Investment holdings	(2,550)	Recognize the loss of the subsidiary, Unictron Technologies Corporation (Shenzhen)	-	-
Unictron Technologies(Shenzhen)Co. Ltd	Promote the Chinese and overseas markets	(2,395)	Due to low-price competition in the mainland China market and the lack of substantial orders for new application products, revenue declined and profitability was weak.	Accelerate the sales plan for new application products to effectively expand revenue and improve profitability.	None
Unictron Technologies Vietnam Co., Ltd.	Antenna manufacturing and trading for wireless communication applications	(21,488)	As order volumes from key clients have not yet materialized and costs for capacity optimization continue to be incurred, production has not reached an economic scale; therefore, the company remains in a loss position at present.	Accelerate the customer sample approval timeline while striving to increase order volumes in order to reduce production costs.	A capital increase of USD 2.5 million was completed in February of 2026.

VI. The section on risks shall analyze and assess:

- (I) The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

1. The effect upon the company's profits (losses) of interest rate fluctuations in the most recent year, and response measures to be taken in the future:

Based on sound and conservative financial management, the Company always monitor the development and movements of the overall economic situation, with references to the research reports from various financial institutions, and keeps close contacts with banks all the time to grasp the information of interest rate fluctuations in real time. The utilization of internal funds is strictly controlled to reduce capital costs. Interest expense as a percentage of operating revenue was 0.21% and 0.17% for fiscal years 2025 and 2024, respectively. The Company has maintained stable profitability on an annual basis, generating sufficient earnings to service the cost of borrowed funds; accordingly, interest rate fluctuations have had minimal impact on the Company. Obviously, the Company's risk of interest rate fluctuation is under control; however, the collection of accounts receivable and fund management will still be further enhanced to lower the impact of interest rate fluctuations on the Company's profit and loss.

2. The effect upon the Company's profits (losses) of exchange rate fluctuations in the most recent year, and response measures to be taken in the future:

Ratio of exchange profits (losses) to revenue and net income before tax for 2025:

Unit: NT\$ Thousand	
Analysis Item/Year	2025
Exchange profits (losses)	(8,092)
Net revenue	1,316,148
Ratio of exchange profits (losses) to net revenue	(0.61)
Net income before tax	129,125
Ratio of exchange profits (losses) to net income before tax	(6.27)

The Company adopts the following response measures for exchange rates:

The Group's hedging strategy, in addition to the natural hedging, is supplemented by the signing forward foreign exchange contracts to manage the exchange rate risk of net foreign currency positions arising from occurred sales and purchase transactions. By using such derivative instruments, Group is helped to reduce the impact of foreign currency exchange rate fluctuation to a certain extent.

3. The effect upon the company's profits (losses) of inflation in the most recent year, and response measures to be taken in the future:

The Group's quotations to suppliers and customers are adjusted dynamically with reference to fluctuations in market prices of raw materials. Therefore, inflation has not has a major adverse impact on the Group's operations. In addition, the Group will always monitor market price fluctuations, and maintain good interactive relationships with suppliers and customers to reduce the impact of inflation on the Company's operating profits.

- (II) The policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future.

The Company adopts the conservative and robust approach regarding the financial policies. During the most recent years or most recent fiscal year up to the publication date of the annual report, no loaning of fund and endorsement/guarantee was provided to others. Meanwhile, the Company has established the "Operating Procedures for Loaning of Funds to

Others”, “ “Operating Procedures for Making of Endorsements/Guarantees,” and “Operating Procedures for the Acquisition and Disposal of Assets,” as the basis for engaging in related transactions. Where the Group intends to engaging loaning of fund, making endorsement/guarantee, or trading derivatives, the related regulations shall be complied with, and full disclosure shall be made in the financial statements.

- (III) Research and development work to be carried out in the future, and further expenditures expected for research and development work.

The Group is oriented to active research and development of new products and commission to innovative technologies; based on core technologies such as ceramic material formula and process technologies, the development of products corresponding wireless communication components, piezoelectric components and ultrasonic transducers is conducted. With the trend of electronic products getting ever-changing, compacter, efficient, and penetrating, the wireless communication industry seeks now the miniaturization, high performance, anti-interference, and multi-functional integration.

The Group's antenna R&D team has maintained a long-term focus on miniaturization and high-performance antenna technologies. Over the past decade, the team has successively developed multiple chip antenna and patch antenna products while building a portfolio of related patents, demonstrating the Group's accumulated R&D achievements and technical foundations in the antenna technology domain. Among these products, the Castle patch antenna features a robust structure, clean design, and multi-band signal support capability, enabling effective enhancement of high-frequency satellite signal reception. The product has been deployed in automotive high-precision positioning applications and has obtained patents across multiple jurisdictions. Beyond its existing automotive Castle patch antenna product line, the Group continued investing in patch antenna-related technology development during fiscal year 2025, further advancing the design and performance optimization of the Crown patch antenna to address varied application requirements, thereby expanding product performance capabilities and application versatility. With the rapid market growth of various trackers and unmanned vehicles, related products place increasing emphasis on multi-band reception enhancement to address positioning stability and reliability requirements in complex environments. The Group has continued investing in high-precision positioning antenna products to align with the development trajectory of intelligent tracking and automation applications.

The Group also continues to observe market trends and requirements of customers' product specification, while proactively being committed to innovative product development. In response to the growing variety of sensors and electrostatic products, it is increasingly common for different product applications to require different electrostatic components. The development of different electrostatic component material formulations is one of the Group's efforts. With the trend of AI technology and product intelligence, the development of Sensors/Transmitters and motors based on electrostatic components will play a greater role, particularly in the application of various Internet of Things such as environmental monitoring and human-machine interface. While RoHS currently still lists piezoelectric ceramics in an exclusive clause, the Group started to develop new lead-free piezoelectric ceramic formulas based on environmental protection and precautions, to meet the product needs in different markets; In parallel, in line with market development trends in AIoT (Artificial Intelligence of Things), Industry 5.0, and semiconductor applications, piezoelectric ceramic actuators offer advantages including ultra-low power consumption, rapid response, and high precision, and have found broad adoption in industrial automation precision control applications such as CNC machine tools.

The main research and development situation in the future is listed in the table below:

Item	Product name and main specs	Development time
1	Lead-free piezoelectric ceramic material: To be eco-friendly, lead-containing substances may be prohibited in piezoelectric materials, and thus the development of lead-free piezoelectric ceramic materials is the future development trend.	Q1 2021 - Q4 2026
2	Piezo actuator: By utilizing the characteristic of piezoelectric ceramics to deform when voltage is applied, it is made into piezo actuators, and widely used in precision displacement control equipment in smart industries. Utilizing the core technology to make piezo actuators with various types of tactile feedback functions.	Q1 2022 - Q4 2027
3	Dielectric ceramic composite material To meet the customized needs of different customers, the Company develops different parameters of press-dried ceramic composite materials for different applications, such as Buoy transducer, medical probe card, etc.	Q1 2023 - continued
4	Narrowband photoelectricity converter in water The Company extends its core technology, improves the analysis of products and the scope of application, provides solutions for user's problems, and satisfies the needs of the mid-to-high-end market.	Q4 2023 - Q4 2027
5	Industrial high-pressure ultra-sonar gas flow sensor The sensor products that are highly resistant to high-pressure when transporting air and liquid in the long-term pipelines.	Q1 2024 - Q4 2026
6	Industrial ultraviolet liquid flow sensor (block-type): The market demand for the products of the external defibrillators for liquid flow.	Q2 2024 - Q4 2026
7	Technology monitoring equipment: In response to customer requirements, the Group has developed 5G RedCap mobile communication technology with dual-SIM functionality and integrated GNSS satellite positioning and RF positioning technologies for use in specialized personnel monitoring and tracking applications, while continuing to optimize VoLTE calling functionality to meet customer specifications.	Q1 2025 - Q1 2026
8	High-precision Antenna for Vehicle Satellite Navigation In response to the demand for miniaturized automotive antennas, the Group has launched the second-generation automotive Crown antenna under the Castle antenna patent architecture. The antenna delivers strong radiation performance and superior low-elevation signal transmission and reception capability, enhancing the stability and quality of satellite signal reception during vehicle operation.	Q3 2025 - Q4 2026
9	Multi-band Buoy Transducers: In response to varying customer requirements, the Group is developing Buoy transducers covering different frequency bands, as well as dual-band Buoy transducers.	Q3 2025 - continued
10	Lightweight Dual-Band GNSS Positioning Antenna: In response to the demand for lightweight, high-precision positioning solutions in unmanned vehicles and mobile devices, the Group continues to advance the design optimization and performance enhancement of its dual-band GNSS positioning antenna, strengthening product competitiveness and expanding application markets.	Q3 2025 - Q4 2026
11	Array-Type Water Transducer Development of advanced next-generation products targeting entry into the high-end transducer market.	Q4 2025 - continued

Item	Product name and main specs	Development time
12	GNSS Triple-Band High-Precision Positioning Antenna: In response to high-precision positioning and automotive application requirements, the Group has invested in multi-band GNSS antenna R&D to enhance multi-band reception capability and positioning stability, meeting the demands of the high-end positioning market.	Q4 2025 - Q2 2027

The products under the development programs described above will be brought into mass production in stages in accordance with product development progress and anticipated market demand timing. The Group's projected R&D expenditure for fiscal year 2026 is NT\$170 million. R&D expenditure will be progressively increased to accelerate development timelines and support future R&D programs. Other than purchasing R&D-related hardware and software equipment, R&D talents with rich experience and creativity are continuously recruited, to enhance R&D capabilities and increase the Group's competitive advantage.

- (IV) Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response.

The execution of all businesses of the Group complies with the laws and regulations of the competent authorities, while always monitoring changes in important policies and laws at home and abroad, with evaluations of impacts thereof on the Company. During the most recent years up to the publication date of the annual report, no material effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad.

- (V) Effect on the company's financial operations of developments in science and technology as well as industrial change, and measures to be taken in response.

The Group always monitors scientific changes and technological developments related to the industry where it operates, to launch products meeting market trends. Currently, there is no technological change or industrial change materially affecting the Group's finance and business.

- (VI) Effect on the Company's crisis management of changes in the Company's corporate image, and measures to be taken in response.

Since its incorporation, the Group has complied with the relevant laws and regulations, actively strengthened internal management, cultivated the strength of the management team, and fulfilled corporate social responsibilities. During the most recent years or most recent fiscal year up to the publication date of the annual report, the Group has not had any circumstance affecting crisis management by changes in corporate image.

- (VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: none.

- (VIII) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken.

During the most recent year up to the publication date of the annual report, there was no such situation and thus not applicable.

- (IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken.

- (1) Risk associated with consolidation of purchasing

The Group has no concentration of purchase during the most recent 2 years and up to the publication date of the annual report. Moreover, the Group maintains good and stable cooperative relationships with various suppliers to ensure the supply of main raw materials without concerns, while preparing an appropriate inventory to avoid the risk of supply shortage or interruption.

- (2) Risk associated with consolidation of sales:

The Group has no consolidation of sales during the most recent 2 years and up to the publication date of the annual report. In addition, the Group develops new customers through the global positioning, to reduce the risk of consolidated sales on some customers.

The Group's sales areas are all over Americas, Europe, and Asia, focusing on the balanced development of each sales area, without dependence on a single market.

- (X) Effect upon and risk to the Company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the Company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken.

During the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, no massive transfer of equity interests was made by director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent.

- (XI) Effect upon and risk to Company associated with any change in governance personnel or top management, and mitigation measures being or to be taken.

During the most recent year up to the publication date of the annual report, there was no change in governance personnel or top management.

- (XII) List major litigious, non-litigious or administrative disputes that: (1) involve the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the annual report.

1. Litigious, non-litigious or administrative disputes that have been concluded during the most recent fiscal year or most recent fiscal year up to the publication date of the annual report by means of a final and unappealable judgment, or are still under litigation, where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute: none.
2. Litigious, non-litigious or administrative disputes that have been concluded during the most recent fiscal year or most recent fiscal year up to the publication date of the annual report by means of a final and unappealable judgment, or are still under litigation, where the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company are involved, with material effect on the shareholders' equity or the prices of the company's securities: none.

- (XIII) Other important risks, and mitigation measures being or to be taken: none.

VII. Other important matters: none.

Six. Special items to be included:

- I. Information on affiliates: Please refer to the MOPS/Basic Information/Electronic Book/Information on Affiliates (<https://mops.twse.com.tw>) for the details of the affiliates' consolidated business report, consolidated financial statements, and reports.
- II. Any private placement of securities during the most recent fiscal year or most recent fiscal year up to the publication date of the annual report: none.
- III. Other matters required to be supplemented for description: none.
- IV. During the current fiscal year up to the date of publication of the annual report, any matter materially affecting the shareholders' equity or securities prices as specified in Subparagraph 2, Paragraph 3, Article 36 of the Act: none.

Unictron Technologies Corporation



Chairman: Su, Kai-Chien

