Stock Code: 2367

Information on the Annual Reports of the Company is available at the following website (Market Observation Post System (MOPS): https://mops.twse.com.tw/mops/web/index)

Unitech

Unitech Printed Circuit Board Corp.

2025

Annual Report

Printed on April 30, 2026

I. The Titles and Telephone Numbers of the Company Spokesperson and Acting Spokesman:

Name: Wu, Chin-Fang
Title: Spokesperson
Telephone: (02) 2268-5071
E-mail: kanty-wu@pcbut.com.tw
Name: Charlie Liou
Title: Acting Spokesman
Telephone: (02) 2268-5071
E-mail: charlie-liou@pcbut.com.tw

II. Company Address and Telephone Number:

(1) Address: Plant No. 1: No. 62, Zhongshan Road, Tucheng Industrial Park, Tucheng District, New Taipei
Plant No. 2: No. 3, Lane No. 4, Zhongshan Road, Tucheng Industrial Park, Tucheng Direct, New Taipei
Plant No. 4: No. 6, Zhongshan Road, Tucheng Industrial Park, Tucheng District, New Taipei
Yilan Plant: No. 36, Dingping Road, Dinliao Li, Suao Township, Yilan County

(2) Telephone: Plant No. 1: (02)2268－7826
Plant No. 2: (02)2268－5071
Plant No. 4: (02)2268－5071
Yilan Plant: (03)970－5818

III. Name, Address, and Telephone Number of Share Registrar

(1) Name: Office of Unitech Share Registrar
(2) Address: 12F, No. 98, Tunhua South Road Section II, Taipei
(3) Telephone:（02）2705－1333
(4) Website: https://www.pcbut.com.tw

IV. Names of CPAs, Name of CPA Office, Address, and Telephone Number:

(1) Name: Hung, Shih-Kang and Hsu, Ming-Fang
(2) Name of CPA Office: KPMG Taiwan
(3) Address: 68F, No. 7, Xinyi Road Section V, Taipei (Taipei 101)
(4) Telephone: （02）8101－6666
(5) Website: http://kpmg.com/tw

V. Names of the Overseas Exchanges for the Listing of Stock for Trading, and Means of Inquiry of Related Securities Traded Overseas: None.

VI. Official Website of the Company: https://www.pcbut.com.tw

Unitech Printed Circuit Board Corp.

Table of Contents

One. Letter to Shareholders

Dear Shareholders,

Taiwan's export orders delivered an outstanding performance in 2025, with full-year order value reaching USD 743.73 billion, representing a year-over-year increase of 26% and setting a new all-time record. Driven by robust demand for AI servers and high-performance computing (HPC), orders for electronic products and information and communications technology (ICT) products reached USD 291.62 billion and USD 233.42 billion, respectively, both registering strong double-digit growth. Despite a complex global backdrop of geopolitical tensions and economic uncertainties, the vigorous advancement of emerging technologies continues to underscore Taiwan's manufacturing sector as a cornerstone of global supply chains. Looking ahead to 2026, the Company will continue to strengthen its core technologies while proactively positioning itself in forward-looking applications including AI, 5G/6G, electric vehicles, and low-earth orbit (LEO) satellites. Through optimizing its product portfolio and capturing technology premiums, the Company is committed to ensuring sustainable long-term growth.

I. 2025 Financial and Operating Results

- Unitech's Consolidated Revenue for 2025 was NT$16.246 billion, a decrease of 12.33% compared to 2024.
- Consolidated Net Income was NT$484 million.
- Consolidated Net Income Attributable to Owners of the Parent was NT$484 million.
- Parent-Only Revenue was NT$14.958 billion, a decrease of 14.83% compared to 2024.

II. 2026 Operating Plan Overview

1. Looking forward to 2026, the global electronics industry is entering a structural growth trend driven by Generative AI, HPC, and LEO satellites. Unitech leverages its deep technical foundation to focus on high-value-added sectors. We aim to optimize our product structure, increase market penetration, and transition towards supporting future Inference and Application-based AI, building a diverse and balanced operational portfolio.

(1) Deepening Strategic Layout in AI HPC and Advanced Computing Systems:

As AI HPC platforms expand, requirements for power density and stability increase. Unitech will focus on collaborative development with customers to deepen participation in the AI server and data center supply chains.

(2) Seizing Opportunities in 5G Deepening and 6G Forward-looking Communications:

With 5G mm Wave deployment maturing and 6G standards entering a critical phase, Unitech will focus on minimizing signal loss by expanding the use of high-end materials like PTFE and LCP.

(3) Deepening Automotive Electronics and Autonomous Driving Layout:

Unitech is strengthening capacity for ADAS sensing modules, automotive AI computing platforms, and V2X communication modules, aiming to provide high-quality PCB solutions for next-generation autonomous driving.

(4) Actively Expanding Niche Markets and High-Value-Added Products:

Steady growth in aerospace, industrial control, and medical electronics will help Unitech mitigate the volatility of the consumer electronics market.

(5) Precision Deployment in LEO Satellites:

As the LEO industry hits a turning point, Unitech anticipates explosive growth in 2026, particularly for industry leaders like Starlink. We are deep-diving into antenna array modules and high-frequency radar technology.

2. Unitech continues to invest in R&D, focusing on advanced materials to support AI, high-speed communication, and LEO applications, consolidating its technical leadership in the high-end PCB market.

(1) AI Computing: Optimizing PTFE and LCP processing to ensure signal integrity.

(2) Advanced Processes: Refining drilling, plating, and asymmetric buildup processes while introducing AI intelligent monitoring systems to improve yields.

3. Capacity Expansion and Global Strategy

(1) Optimizing High-end Capacity: Flexible adjustment of production lines for HDI, high-frequency boards, and automotive modules.

(2) Thailand Plant Operations: To diversify geopolitical risks, the Thailand plant is scheduled for mass production in Q1 2026, focusing on automotive electronics and high-end notebooks.

4. Implementing Smart Manufacturing to Optimize Operational Efficiency:

In pursuit of excellence in quality, Unitech continues to implement smart manufacturing systems and deepen its expertise in the field of AIoT-enabled intelligent monitoring. By utilizing big data analytics for the precise adjustment of process parameters and early defect warnings, the Company strengthens the stability of quality control and reduces unit manufacturing costs, thereby ensuring its competitive advantage in the high-end PCB market.

III. Future Development Strategy

1. Focusing on High-Value-Added Applications and Optimizing Overall Profit Structure

(1) Deepening High-End HDI Technology to Drive Long-Term Growth in AI and HPC:

As Generative AI, cloud computing, and High-Performance Computing (HPC) enter a period of rapid growth, the requirements for PCBs in AI servers and core computing equipment have evolved towards "high layer counts, high density, and ultra-low loss." **Unitech** will continue to deepen its high-end HDI technical capabilities, focusing on AI Servers, accelerator modules (GPU/TPU/NPU), and next-generation high-speed memory (DDR6) markets. By optimizing precision circuit processing and Signal Integrity (SI) control, the Company ensures mass production yields and product reliability, thereby driving the volume of high-end products and significantly enhancing product value density and operational profitability.

(2) Deepening Leadership in Automotive Electronics: Driving Growth Momentum in EVs and Intelligent Driving:

With the global automotive industry accelerating its shift toward electrification and intelligence, and autonomous driving levels advancing from Level 2+ to Level 3/4, there is robust demand for high-reliability PCBs and Hybrid Boards driven by automotive HPC and Vehicle-to-Everything (V2X) technologies. Leveraging its solid foundation in automotive certifications and a rigorous quality system, Unitech will deepen strategic cooperation with global automakers and Tier 1 suppliers, expand the application scale of ADAS sensing modules and automotive AI computing platforms, and steadily increase the market penetration of its automotive product line.

(3) Expanding into Forward-Looking Applications: Positioning for AI HPC and Humanoid Robotics Computing Demand:

As AI computing architectures extend from data centers to the field of humanoid robotics, which requires high real-time performance and precision control, market demand for highly integrated computing systems is increasing. Unitech is actively investing in the R&D of AI computing and related control modules. Through system-level collaborative development with customers, the Company aims to enhance its participation in the AI and robotics supply chains, thereby accumulating medium-to-long-term growth momentum.

(4) Seizing Opportunities in the Low Earth Orbit (LEO) Satellite Explosion: Building a Comprehensive Communication Layout:

As the LEO industry reaches a turning point for application explosion, Unitech has successfully introduced several world-leading satellite communication enterprises. The deployment path extends from ground receiving equipment and antenna array modules to future advanced communication products such as satellite Direct-to-Device (D2D). Through the deployment of a complete product line, the Company accurately aligns with the high-speed growth trend of the satellite communication market.

2. Smart Manufacturing and Global Capacity Deployment Strategy

(1) Driving AI Smart Manufacturing to Deliver Operational Excellence and Quality Commitments:

In response to the increasingly complex challenges of high-end PCB manufacturing processes, **Unitech** is comprehensively promoting smart manufacturing upgrades by introducing AIoT real-time process monitoring, preventive equipment maintenance, and anomaly prediction mechanisms. Through big data analytics, process parameters are precisely optimized to significantly improve yields and streamline scrap costs. By transforming core process technologies into dynamically replicable standardized mass production capabilities, the Company further strengthens its cost structure competitiveness and ensures its quality leadership in the high-end market.

(2) Strengthening Global Capacity Configuration and Building High Supply Chain Resilience:

Actively responding to geopolitical evolution and global customers' demand for supply chain diversification, Unitech is accelerating the establishment of overseas production bases. The Thailand plant will focus on stable mass production as its core objective in the initial stage, with revenue contributions expected to commence this year. As the process curve enters maturity, the plant will gradually expand its capacity to undertake orders for automotive electronics, communication modules, and high-end notebooks, effectively diversifying the risk of a single production site and enhancing global delivery capabilities and operational resilience.

3. Green Unitech and Environmental Sustainability

Amid the global trend toward carbon neutrality, the electronics industry supply chain faces challenges in carbon reduction and sustainable transformation. **Unitech** actively responds to environmental regulations and market demands, committing to green manufacturing and ESG management to ensure sustainable corporate competitiveness.

(1) ESG Management and Environmental Sustainability:

Unitech adopts "Green, Friendly, and Innovative" as its core strategy, implementing ESG (Environmental, Social, and Governance) management mechanisms to promote environmental sustainability and social responsibility, ensuring long-term steady operations.

(2) Low-Carbon Manufacturing and Green Supply Chain Management:

Through R&D innovation and production technology optimization, the Company continuously improves its low-carbon manufacturing capabilities and promotes value chain carbon reduction strategies to meet high international market standards for ESG, achieving mutual prosperity for both the enterprise and the environment.

Looking forward to 2026, Unitech will revolve around the three core strategies of "**Technological Innovation, Global Layout, and Smart Manufacturing**" to deepen its presence in the high-end PCB market, continue to strengthen its technological leading edge, and enhance global competitiveness to ensure steady operational growth and create sustainable shareholder value.

We sincerely hope that all shareholders will continue to provide their cherished support, encouragement, and guidance to the management team as they have in the past.

We wish all shareholders good health and happiness!

Two. Corporate Governance Report

I. Information of Directors, Presidents, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches:

(I) Information of Directors

April 18, 2026

Title	Nationality of place of incorporation	Name	Age/Gender	Date of election to office	Term of office	Date first elected	Shareholding at the time of election		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
Chairman (Note 1)	ROC	Kuo-Ling Investment Co., Ltd.	-	2024.6.26	3 years	1989.4.18	42,836,450	6.40	44,884,181	6.36	-	-	-	-	None	None	None	None	None	
	ROC	Representative: Chang, Yuan-Ming	Male 51-60	2024.6.26	3 years	2012.6.19	--	--	1,745,599	0.25	0	0	0	0	Master of Electrical Engineering, Washington University, St. Louis, USA	**Chairman and Chief Strategy Officer,** Unitech Printed Circuit Board Corp. **Chairman:** Shanghai Unitech Electronics Co., Ltd. Shanghai Unitech Electronics (Nantong) Co., Ltd. **Director**: Unitech Electronics International Limited Da-Tai Investment Co., Ltd. Kuo-Ling Investment Co., Ltd. Hung-Ling Investment Co., Ltd. UNITECH PCB (THAILAND) CO., LTD.	Vice Chairman	Chang, Yuan-Fu	Brother	
Vice Chairman	ROC	Kuo-Ling Investment Co., Ltd.	-	2024.6.26	3 years	1989.4.18	42,836,450	6.40	44,884,181	6.36	-	-	-	-	None	None	None	None	None	

Title	Nationality of place of incorporation	Name	Age/Gender	Date of election to office	Term of office	Date first elected	Shareholding at the time of election		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
Vice Chairman	ROC	Representative: Chang, Yuan-Fu	Male 41-50	2024.6.26	3 years	2012.6.19	--	--	4,191,755	0.59	60,392	0.01	515,456	0.07	Master of Industrial Engineering, University of Southern California MBA, College of Economic Management, National Tsing Hua University MBA, INSEAD	**Vice Chairman and Executive Vice President**, Unitech Printed Circuit Board Corp. **Chairman:** Yi Hsu Materials Technology Co., Ltd. **Director:** Unitech Electronics International (HK) Limited Shanghai Unitech Electronics (Nantong) Co., Ltd. UNITECH PCB (THAILAND) CO., LTD. Hung-Ling Investment Co., Ltd. Ideal Bike (SGP) Co. Pte. Ltd. TOP NOTCH ENVIRONMETAL CO., LTD. **Corporate Director Representative:** Taichung Harbor Warehousing Stevedoring Co.Ltd. Fulltech Fiber Grass Corp. Shang-Ling Investment Co., Ltd. Supervisor: Da-Tai Investment Co., Ltd. Kuo-Ling Investment Co., Ltd. Shanghai Unitech Electronics Co., Ltd.	Chair-man	Chang, Yuan-Ming	Brother	

Title	Nationality of place of incorporation	Name	Age/Gender	Date of election to office	Term of office	Date first elected	Shareholding at the time of election		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
Director	ROC	Chen, Cheng-Hsiung	Male 71-80	2024.6.26	3 years	2011.3.4	5,268,050	0.79	5,001,508	0.71	611,263	0.09	0	0	Graduated from the Department of Chemistry, National Taiwan Normal University	**Director:** Unitech Electronics International Limited Unitech Electronics International (HK) Limited, Shanghai Unitech Electronics Co., Ltd. Shanghai Unitech Electronics (Nantong) Co., Ltd. Da-Tai Investment Co., Ltd. **Supervisor:** Hung-Ling Investment Co., Ltd. Shang-Ling Investment Co., Ltd. Lian-Sheng Investment Co., Ltd. Teh Long Warehousing & Stevedoring Co., Ltd.	None	None	None	
Director	ROC	Ko, Wen-Shen	Male 51-60	2024.6.26	3 years	2012.6.19	2,451,509	0.37	2,568,699	0.36	0	0	0	0	PhD, University of London, UK	**Director:** Kuo Tu Motors **Independent Director**, Thunder Tiger	None	None	None	
Independent Director	ROC	Wang, Feng-Kwei	Male 61-70	2024.6.26	3 years	2018.6.12	0	0	0	0	0	0	0	0	PhD, Institute of Teaching System Technology, Indiana University	Professor of EMBA, Tunghai University Fellow, Asia Pacific Industrial Analysis Association (APIAA)	None	None	None	

Title	Nationality of place of incorporation	Name	Age/Gender	Date of election to office	Term of office	Date first elected	Shareholding at the time of election		Number of shares currently held		Current shareholding of spouse and minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within second degree of kinship			Remarks
							Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
Independent Director	ROC	Hsu, Wen-Hsin	Female 41-50	2024.6.26	3 years	2018.6.12	0	0	0	0	0	0	0	0	Lancaster University PhD, Accounting and Finance	Professor of Accounting, National Taiwan University Executive Vice **President and CFO**, ChungHwa Telecom **Independent Director**: United Microelectronics Corporation Ant Precision Industry Co., Ltd.	None	None	None	
Independent Director	ROC	Liu, Kun-Tien	Male 51-60	2024.6.26	3 years	2024.6.26	0	0	0	0	0	0	0	0	Master of Law, National Chengchi University	Attorney at Law and Partner, Chao-He International Law Firm	None	None	None	

(Note 1) The Chairman and the President or person in an equivalent position are not the same person or spouses or relatives within the first degree of kinship at the end of 2025. Compliant with corporate governance evaluation indicators.

Table 1. Major Shareholders of Corporate Shareholders

April 18, 2026

Name of Institutional Shareholder (Note 1)	Dominant Shareholders of Institutional Shareholder (Note 2)	Proportion of Shareholding
Kuo-Ling Investment Co., Ltd.	Ocean Rich Enterprises Limited	28.24 %
	Hong-Ling Investment Co., Ltd.	23.53 %

Note 1: For directors or supervisors as corporate shareholders, the name of the corporate shareholder shall be indicated.

Note 2: Provide the names of the major shareholder of these corporate shareholders (the top 10 shareholders by proportion of shareholding) and respective proportions of shareholding. If any one of its major shareholders is a judicial person, Table 2 below shall be further completed.

Note 3: For corporate shareholders that are not corporate entities, the name of capital contributor or donor (may refer to the announcement of the Ministry of Justice) and percentage of capital contribution or donation are shown instead of shareholder name and shareholding percentage. If the donor is deceased, it may be further indicated as “deceased”.

Table 2: Major Shareholders of Corporate Shareholders as the Major Shareholders Listed in Table 1

April 18, 2026

Name of Institution	Dominant Shareholders of the Institutional Shareholders	Proportion of Shareholding
Ocean Rich Enterprises Limited	Chang, Yuan-Fu	100 %
Hong-Ling Investment Co., Ltd.	Brightstar INTL CO., LTD.	38.46 %
	Song-Ling Investment Co., Ltd.	19.07 %

1. Disclosure of information on the professional qualifications of directors and the independence of independent directors:

Name	Professional qualification and experience (Note 1)	Independence status (Note 2)	Number of companies for adjunct independent directors of other public offering companies
Chairman Kuo-Ling Investment Co., Ltd. Representative: Chang, Yuan-Ming	Master of Electrical Engineering, Washington University, St. Louis, USA; currently the Chairman and Chief Strategy Officer of the Company; excels at leadership, business judgment, business management, and crisis management; has industry knowledge, an international perspective, and more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act	Except for the individual as a director and his brother Chang, Yuan-Fu as a director at some companies under the group, his spouse and relatives within the second degree of kinship are not serving as directors, supervisors, or employees at companies under the group.	0
Vice Chairman Kuo-Ling Investment Co., Ltd. Representative: Chang, Yuan-Fu	Master of Science in Industrial Engineering from the University of Southern California (USC). Currently serving as Vice Chairman and Executive Vice President of the Company. He/She possesses extensive experience in corporate management, with expertise in operational judgment and crisis management. He/She is a member of the Company's Sustainable Development and Risk Management Committee and has over five years of professional experience. None of the circumstances stipulated in the subsections of Article 30 of the Company Act apply .	Except for the individual as a director and his brother Chang, Yuan-Ming as a director at some companies under the group, his spouse and relatives within the second degree of kinship are not serving as directors, supervisors, or employees at companies under the group.	0
Director Chen, Cheng-Hsiung	Graduated from the Department of Chemistry, National Normal University; excels at business judgment, business management, and crisis management; has industry knowledge, an international perspective, and more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act	Except for the individual as a director at some companies under the group, his spouse and relatives within the second degree of kinship are not serving as directors, supervisors, or employees at companies under the group. Not under any conditions defined in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, and his spouse and relatives within the second degree of kinship are not serving as directors at the Company. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	0

Director Ko, Wen-Shen	PhD, University of London, UK; currently a Director at Kuo Tu Motors and an Independent Director at Thunder Tiger; has industry knowledge, business judgment ability, international perspective, and more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act	Not under any conditions defined in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, and his spouse and relatives within the second degree of kinship are not serving as directors at the Company. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	1
Independent Director Wang, Feng-Kwei	PhD, Institute of Teaching System Technology, Indiana University; currently acting as EMBA Professor at Tunghai University; areas of expertise: industry trend analysis, innovation and R&D and management, technological innovation and entrepreneurship, innovation leadership, industry knowledge, and international perspective. Member of the Audit Committee and the Sustainability and Risk Management Committee, and Convener of the Compensation Committee of the Company. Has more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act	Not under the condition specified in Note 2; compliant to the independence criteria	0
Independent Director Hsu, Wen-Hsin	PhD, Accounting and Finance, Lancaster University; areas of expertise: accounting and financial management analysis. Convener of the Audit Committee, and Member of the Compensation Committee and the Sustainability and Risk Management Committee of the Company. Currently acting as Professor of Department of Accounting, National Taiwan University; Independent Director of United Microelectronics Corp; Independent Director of Ant Precision Industry Co., Ltd.; Vice President and CFO of Chunghwa Telecom; with more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act	Not under the condition specified in Note 2; compliant to the independence criteria	2
Independent Director Liu, Kun-Tien	LLM, National Chengchi University; currently acting as Attorney-at-law and Partner of Chao-He International Law Firm; excels at handling legal affairs. Member of the Audit Committee and the Compensation Committee, and Convener of the	Not under the condition specified in Note 2; compliant to the independence criteria	0

	Sustainability and Risk Management Committee of the Company.Has more than five years of work experience. Not under any conditions defined in subparagraphs of Article 30 of the Company Act		

Note 1: Professional Qualifications and Experience: Specify the professional qualifications and experience of individual directors and supervisors. If they are members of the Audit Committee and possess accounting or financial expertise, specify their accounting or financial background and work experience and whether they are under any conditions under Article 30 of the Company Act.

Note 2: 1. Not a governmental, juridical person, or its representative as defined in Article 27 of the Company Act.
2. Number of other public companies at which the individual concurrently serves as an independent director is not more than three.
3. Not under any of the following situations during the two years before being elected and during the term of office:
(1). An employee at the Company or its affiliate.
(2). A director or a supervisor at the Company or its affiliate.
(3). A natural person who holds more than 1% of the outstanding shares issued by the Company by the person, spouse, underage children, or in the name of a third party, or among the top 10 shareholders.
(4). The spouse, relative within the second or third degree of kinship of the mangers as stated in (1), or persons stated in (2) and (3).
(5). A director, supervisor, or employee of an institutional shareholder who directly holds more than 5% of the Company's total issued shares, who are among the top five shareholders, or who designates its representative to serve as a director or supervisor at the Company in accordance with Article 27, Paragraphs 1 or 2 of the Company Act.
(6). A director, supervisor, or employee at another company where a majority of the Company's director seats or voting shares and those of another company are controlled by the same person.
(7). A director (managing director), supervisor, or employee at another company or institution where the Chairman, the President, or person holding an equivalent position of the Company and a person in an equivalent position at another company or institution are the same person or are spouses.
(8). Not a director (managing director), supervisor, manager, or shareholder holding 5% or more of the shares of a specific company or institution which has a financial or business relationship with the Company.
(9). A professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution which, provides auditing services to the Company or any affiliate of the Company, or that provides commercial, legal, financial, accounting, or related services to the Company or any affiliate of the Company for which the provider in the past two years has received cumulative compensation exceeding NT$500,000, or a spouse thereof. However, it does not apply to those who serve as members of the Company's Remuneration Committee.

2. Diversity and independence of Board of Directors:

(1) The Company gradually implements the Board diversity policy in accordance with the Corporate Governance Best Practice Principles to make sure that Board members are of both genders and have diverse professional backgrounds and fields of work. Board members, regardless of gender, age, nationality, and culture, are from a variety of professional backgrounds and fields of work, (such as law, accounting, industry, finance, marketing, or technology), and have professional skills and industry experience.

(2) The nomination and election of members of the Board is governed by the Articles of Incorporation whereby the candidate nomination system is adopted. The Company observes the Corporate Governance Best Practice Principles for assurance of the diversity and independence of the members of the Board.

(3) There are seven members on the Board, including three independent directors (including one female independent director). The Board consists of seven directors from different professional backgrounds,

covering business management, industrial practice, law, finance, and accounting.

(4) The proportions of directors and independent directors who are also employees are 2/7 and 3/7, respectively. The Board duly performs its duty to supervise the operation of the Company and is independent from the Company.

Among the Company’s directors, except for Mr. Chang, Yuan-Min and Mr. Chang, Yuan-Fu who are brothers, all directors (including independent directors) have no spouse or relative within the second degree of kinship on the Board, so we do not violate Article 26-3, Paragraph 3 of the Securities and Exchange Act.

The Company has established an Audit Committee to replace supervisors in accordance with the law, so the provisions of Article 26-3, Paragraph 4 of the Securities and Exchange Act do not apply.

(5) Term of Independent Directors: 1/3 of them have served for less than three terms, and 2/3 of them have served for three terms.

(6) Reasons for Gender Imbalance on the Board and Measures to Enhance Gender Diversity: The Company's selection of director candidates is primarily based on professional expertise and relevant experience. Currently, the Board includes one female director, which falls short of the one-third gender representation target.The Company is committed to sound governance and gender equality. In addition to nominating female candidates in forthcoming board elections, the Company has established one-third female board representation as a formal target. To this end, the Company will actively seek qualified candidates through diverse channels, with a view to attracting competent and professionally accomplished directors. Where candidates are of comparable academic and professional qualifications, female candidates will be given priority consideration. These measures are intended to increase female board representation, thereby strengthening decision-making resilience and diversity of perspective, advancing the Company's board diversity policy, and fulfilling its vision of sustainable governance.

(7). The Implementation of the Board Diversity Policy is as Follows:

Diversity Core / Name		Basic Component							Professional Knowledge and Skills							
				Age												
	Nationality	Gender	Concurrently Acting as an Employee	41–50 years old	51–60 years old	61–70 years old	71–80 years old	Year of service as an independent director (3 to 9 years)	Legal Affairs	Accounting and financial analysis	Knowledge of the industry	Operational judgment	Business management	Leadership	Crisis handling	Industry Perspective
Chairman Chang, Yuan-Min	ROC	Male	V		V						V	V	V	V	V	V
Vice Chairman Chang, Yuan-Fu		Male	V	V							V	V	V	V	V	V
Director Chen, Cheng-Hsiung		Male					V				V	V	V	V	V	V
Director Ko, Wen-Shen		Male				V					V	V	V	V	V	V
Independent Director Wang, Feng-Kwei		Male				V		V			V					V
Independent Director Hsu, Wen-Hsin		Female		V				V		V						V
Independent Director Liu, Kun-Tien		Male			V				V							V

(8) The Specific Management Objectives and Achieving Status of the Board Diversity Policy are as Follows:

Management - Objectives	Implementation Status
The number of independent directors exceeds one third of the number of directors	Achieved
The number of directors who also serve as the Company’s managers shall not exceed one-third of directors	Achieved
Independent directors has not served for over three terms	Achieved
Satisfy diverse professional knowledge and skills	Achieved
At least one female member on the Board	Achieved
Gender diversity	Not yet achieved

(II) Information on Presidents, Vice Presidents, Assistant Managers, and Heads of Departments and Branches:

April 18, 2026

Title	Nationality	Name	Gender	Date Elected (taking office)	Shareholding		Shareholding of spouse or minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at other companies	Managerial officer with relationship of spouse or within second degree of kinship			Remarks
					Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
President	ROC	Hung, Hsien-Ching (Note 1)	Male	2017.09.19	238,175	0.03	36,916	0.01	--	--	Department of Industrial Engineering, Tunghai University	Director, Shanghai Unitech Electronics Co., Ltd.	None	None	None	
President	ROC	Chung, Shou-Pu (Note 1)	Male	2026.4.1	26,094	--	25,247	--	--	--	MBA, National Taiwan University of Science and Technology	None	None	None	None	
Chief Strategy Officer	ROC	Chang, Yuan-Ming	Male	2021.1.26	1,745,599	0.25	--	--	--	--	Master of Electrical Engineering, Washington University, St. Louis, USA	Chairman and Chief Strategy Officer, Unitech Printed Circuit Board Corp. Director, Unitech Electronics International Limited Chairman, Shanghai Unitech Electronics Co., Ltd. Chairman, Shanghai Unitech Electronics (Nantong) Co., Ltd. Director, Da-Tai Investment Co., Ltd. Director, Kuo-Ling Investment Co., Ltd. Director, Hung-Ling Investment Co., Ltd. Director, Unitech PCB (Thailand) Co., LTD.	Executive Vice President	Chang, Yuan-Fu	Brother	
Executive Vice President	ROC	Chang, Yuan-Fu	Male	2016.3.24	4,191,755	0.59	60,392	0.01	515,456	0.07	Master of Industrial Engineering, University of Southern California MBA, College of Economic Management, National Tsing Hua University MBA, INSEAD	Vice Chairman and Executive Vice President, Unitech Printed Circuit Board Corp. Representative of Director, Taichung Harbor Warehousing and Stevedoring Co., Ltd. Director, Unitech Electronics International (HK) Limited Director, Shanghai Unitech Electronics (Nantong) Co., Ltd. Representative of Director, Fulltech Fiber Glass Corp. Representative of Director, Shang-Ling Investment Co., Ltd. Director, Hung-Ling Investment Co., Ltd. Chairman, Yi Hsu Materials Technology Co., Ltd. Supervisor, Da-Tai Investment Co., Ltd. Supervisor, Kuo-Ling Investment Co., Ltd. Supervisor, Shanghai Unitech Electronics (Nantong) Co., Ltd. Director, Unitech PCB (Thailand) Co., LTD. Director, Ideal Bike (SGP) Co. Pte. Ltd. Director, TOP NOTCH ENVIRONMETAL CO., LTD.	Chief Strategy Officer	Chang, Yuan-Ming	Brother	

Title	Nationality	Name	Gender	Date Elected (taking office)	Shareholding		Shareholding of spouse or minor children		Shareholding by nominee arrangement		Main experience (educational background)	Current adjunct positions at other companies	Managerial officer with relationship of spouse or within second degree of kinship			Remarks
					Number of shares	Shareholding (%)	Number of shares	Shareholding (%)	Number of shares	Shareholding (%)			Title	Name	Relationship	
Senior Vice President	ROC	Chou, Cheng-Hsien	Male	2021.1.1	53,482	0.01	--	--	--	--	Master of Business Administration, College of Commerce, National Chengchi University	General manager of UNITECH PCB (THAILAND) CO., LTD.	None	None	None	
Vice President	ROC	Wu, Chin-Fang	Male	2010.7.1	78,458	0.01	--	--	--	--	Department of Accounting, Feng Chia University	Supervisor, Shanghai Unitech Electronics (Nantong) Co., Ltd.	None	None	None	
Vice President	ROC	Huang, Hsin-Chun	Male	2023.1.1	19,954	--	35,881	0.01	--	--	Department of Electrical Engineering, Ming Chi Institute of Technology	None	None	None	None	
Vice President	ROC	Chai, Shu-Te	Male	2024.1.1	123	--	--	--	--	--	Department of Printing, Chinese Culture University	None	None	None	None	
Vice President	ROC	Chiang, Hao-Hsiang	Male	2025.1.1	1,118	--	--	--	--	--	Department of Chemistry, National Sun Yat-sen University	None	None	None	None	

Note 1: Due to the retirement of General Manager Mr. Hung, Hsien-Ching upon reaching the mandatory retirement age on March 31, 2026, the Board of Directors approved on March 11, 2026, the appointment of Executive Vice President Mr. Chung, Shou-Pu as the General Manager of the Company, effective from April 1, 2026.

II. Remunerations paid to Directors, Supervisors, Presidents, and Vice Presidents in the Most Recent Year

1. Remuneration paid to Directors and Independent Directors (disclosure of names and remuneration distribution range and method):

2025.12.31, Unit: NT$ thousand

Title	Name	Remuneration to Directors								Total of four items of A+B+C+D as a percentage of net income after tax		Remuneration received for serving as an employee concurrently								The Sum of A, B, C, D, E, F, and G and as a Percentage of Net Income		Remuneration from investees other than subsidiaries or from the parent company
		Salary (A)		Pension or severance pay (B)		Remuneration to Directors (C)		Fees for services rendered (D)				Salary, bonus and special allowance (E)		Pension and severance pay (F)		Remuneration to employees (G) (Note 1)						
																The Company		All companies in the financial report				
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies included in the financial statements	
Chairman	Kuo-Ling Investment Representative Chang, Yuan-Ming	0	0	0	0	5,000	5,000	1,080	1,080	6,080 1.2550	6,080 1.2550	27,135	28,627	0	0	0	0	0	0	33,215 6.8562	34,707 7.1642	None
Director	Chen, Cheng-Hsiun																					
Director	Kuo-Ling Investment Representative Chang, Yuan-Fu																					
Director	Ko, Wen-Shen																					
Independent Director	Wang, Feng-Kwei	0	0	0	0	0	0	4,405	4,405	4,405 0.9093	4,405 0.9093	0	0	0	0	0	0	0	0	4,405 0.9093	4,405 0.9093	None
Independent Director	Hsu, Wen-Hsin																					
Independent Director	Liu, Kun-Tien																					

1. Specify the policy, system, standard, and structure of payment to the Directors, the association between the amount of payment and the duties assumed, the risk, the time requirement and related factors:
   The Company disburses remuneration to Independent Directors in accordance with the Regulations Governing the Remuneration to Directors and Independent Directors covering the items of : professional duties allowance (traveling expense) and fees for attending meetings.

2. Except as disclosed above, the remuneration for the directors of the Company for providing services to all companies in the financial statements (such as serving as a non-employee consultant at the parent company, all companies in the financial statements, or investees) in the most recent year: None.

2. Remuneration of Presidents and Vice Presidents in the Most Recent Year (2025) (Summary According to Range Interval and Interval and Name Disclosure Method):

December 31, 2025; Unit: NT$ thousand

Title	Name	Salary (A)		Pension or severance pay (B)		Bonus and special disbursement (C)		Remuneration to employees (D)				The Sum of A, B, C, and D and as a Percentage of Net Income (%)		Remuneration from investees other than subsidiaries or from the parent company
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Compan	All companies included in the financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Hung, Hsien-Ching	34,928	36,419	0	0	30,893	30,893	600	0	600	0	66,421 13.7105	67,912 14.0185	None
Chief Strategy Officer	Chang, Yuan-Ming													
Executive Vice President	Chang, Yuan-Fu													
Executive Vice President	Chung, Shou-Pu													
Senior Vice President	Chou, Cheng-Hsien													
Vice President	Wu, Chin-Fang													
Vice President	Huang, Hsin-Chun													
Vice President	Chai, Shu-Te													
Vice President	Chiang, Hao-Hsiang													

Remuneration Range Table

Range of Remunerations to Each President and Vice President of the Company	Name of President and Vice Presidents	
	The Company	All companies in the consolidated financial statements
Less than NT$1,000,000	-	-
NT$1,000,000 (inclusive) ~ NT$2,000,000 (exclusive)	-	-
NT$2,000,000 (inclusive) ~ NT$3,500,000 (exclusive)	Huang, Hsin-Chun; Chai, Shu-Te	Huang, Hsin-Chun; Chai, Shu-Te
NT$3,500,000 (inclusive) ~ NT$5,000,000 (exclusive)	Wu, Chin-Fang; Chiang, Hao-Hsiang	Wu, Chin-Fang; Chiang, Hao-Hsiang
NT$5,000,000 (inclusive)～NT$10,000,000 (exclusive)	Chou, Cheng-Hsien; Chung, Shou-Pu	Chou, Cheng-Hsien; Chung, Shou-Pu
NT$10,000,000 (inclusive) ～ NT$15,000,000 (exclusive)	Chang Yuan-Fu; Hung, Hsien-Ching	Chang Yuan-Fu; Hung, Hsien-Ching
NT$15,000,000 (inclusive) ~ NT$30,000,000 (exclusive)	Chang, Yuan-Ming;	Chang, Yuan-Ming;
NT$30,000,000 (inclusive) ~ NT50,000,000 (exclusive)	-	-
NT$50,000,000 (inclusive) ~ NT100,000,000 (exclusive)	-	-
Above NT$100,000,000	-	-
Total	9	9

3. Names of Managers With Payment of Remuneration to Employees and the Payment Status December 31, 2025 Unit: NT$ thousand

	Title	Name	Stock amount	Cash amount	Total	Sum as percentage of net income after tax (%)
Manager	President	Hung, Hsien-Ching	0	600	600	0.1239
	Executive Vice President	Chung, Shou-Pu				
	Senior Vice President	Chou, Cheng-Hsien				
	Vice President	Wu, Chin-Fang				
	Vice President	Huang, Hsin-Chun				
	Vice President	Chai, Shu-Te				
	Vice President	Chiang, Hao-Hsiang				

4. Analyze and describe the total remuneration, as a percentage of the net income after tax, as paid by the Company and by all companies included in the consolidated financial statements in the most recent two years to directors, presidents, and vice presidents, and analyze and describe remuneration policies, standards and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

(I) Total remuneration to the Directors, Supervisors, President, and Vice Presidents in proportion to the net income presented in the Consolidated Financial Statement:

Item / Title	Ratio of total remuneration to net income after tax			
	2024		2025	
	The Company	All companies included in the financial statements (Note)	The Company	All companies included in the financial statements (Note)
Director	1.42%	1.42%	2.16%	2.16%
President and Vice Presidents	7.36%	7.40%	13.71%	14.02%

(Note) Calculation of total remuneration in proportion to net income, and the net income excludes the net worth of minority equity.

The total remuneration to directors in 2025 and 2024 did not include the remuneration to directors for serving as employees concurrently.

(II) Policy, standard and combination for payment of remuneration, establishment of procedure of remuneration, and correlation between the business performance and future risk:

(1) The policy, standards, components for remuneration, and the procedure for the determination of the amount of payment of the Company is mainly based on related personnel management regulations. The appropriation of earnings as remuneration to the employees and the Directors is based on the Articles of Incorporation subject to the approval of the Remuneration Committee and referral to the Board for final approval, and reported to the shareholders’ meeting.

The Remuneration Committee of the Company evaluates the policy and system of salary and remuneration to the Directors and the managers in objectivity and professional standing, and gives recommendations to the Board as a reference for decision-making.

(2) The payment for remuneration is positively associated with operation performance and with reference to the result of the assessment of risks in the future in setting a reasonable level.

III. Status of Corporate Governance:

(I) The function of the Board:

1. The Board convened 6 [A] meetings during 2025:

Title	Name	Actual number of attendance in person [B]	Number of attendance by proxy	Actual attendance (as observers) rate (%) [B/A]	Remarks
Chairman	Kuo-Ling Investment Co., Ltd. Representative: Chang, Yuan-Ming	6	0	100%	
Vice Chairman	Kuo-Ling Investment Co., Ltd. Representative: Chang, Yuan-Fu	6	0	100%	
Director	Chen, Cheng-Hsiung	6	0	100%	
Director	Ko, Wen-Shen	6	0	100%	
Independent Director	Wang, Feng-Kwei	6	0	100%	
Independent Director	Hsu, Wen-Hsin	5	0	90%	
Independent Director	Liu, Kun-Tien	6	0	100%	

Other matters required to be recorded:

1. If any of the following applies to the Board in operation, specify the date, the session, content of the proposals, opinions of the Independent Directors, and the response of the Company to these opinions:
   (1) Matters specified in Article 14-3 of Sectaries and Exchange Act: The Company has established the Audit Committee; therefore, the provision of Article 14-3 of the Sectaries and Exchange Act is not applicable. Please refer to pages 26~29 of the annual report for relevant information on the operation status of the Audit Committee.
   (2) Except for the aforementioned matters, other resolutions of board meetings subject to dissenting opinions or qualified opinions and equipped with records or written statements None.

2, For the execution status of recusal of directors due to conflicts of interest, the name of directors, proposal content, reasons of recusal and participation in voting shall be described:
   (1) Board of directors' meeting on January 15, 2025 (Proposal 2 of Discussion Items):

The Board proposed to donate “Unitech Education Foundation”. Chairman Chang, Yuan-Ming and Vice Chairman Chang, Yuan-Fu are next of kin of the Chairman of “Unitech Education Foundation”, who should recuse themselves from the discussion and voting on this proposal. Director Chang, Yuan-Ming appointed Director Chen, Cheng-Hsiung to act as the acting chair to preside over the meeting. The other Directors in session voted in common consent on the proposal as stated.

(2) Board of directors’ meeting on November 11, 2025 (Proposal 10 of Discussion Items):

The Board proposed to make donations to the Environmental Sustainability Development Foundation. Chairman Chang, Yuan-Ming is a director of the Environmental Sustainability Development Foundation and Vice Chairman Chang, Yuan-Fu are next of kin of the Chairman, who should recuse themselves from the discussion and voting on this proposal. Director Chang, Yuan-Ming appointed Director Chen, Cheng-Hsiung to act as an acting chair to preside over the meeting. The other Directors in session voted in common consent on the proposal as stated.

3. Companies listed on the TWSE/TPEx should disclose the frequency and duration of self-evaluation (or peer evaluation) of the Board, the scope of evaluation, method and content of evaluation, and fill in the form below on the pursuit of Board evaluation.

Board and Functional Committee Evaluation Implementation Status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Conduct once annually	2025/1/1 ~ 2025/12/31	Board of Directors	Self-Evaluation of the Board	Including the degree of participation in the operation of the Company, the quality of decision-making of the Board, the organization and structure of the Board, the election and continuing education of Directors, and internal control.
		Individual Directors	Self-Evaluation of the Directors	Including the mastery of the corporate objective and mission, understanding of the responsibility of Directors, degree of participation in the operation of the Company, cultivation of internal relationships and communication, professional standing and continuing education of the Directors, and internal control.

		Functional committee (Audit Committee)	Peer evaluation	The degree of participation in the operation of the Company, awareness of the duties of the functional committee, improvement of the decision-making quality of the functional committee, composition of the functional committees and selection of members, internal control
		Functional committee (Remuneration Committee)	Peer evaluation	The degree of participation in the operation of the Company, awareness of the duties of the functional committee, improvement of the decision-making quality of the functional committee, composition of the functional committees and selection of members, internal control

4. The objectives for strengthening the Board of Directors' functions in the current and most recent year (i.e., establishing an Audit Committee, improving information transparency, etc.), and implementation status evaluation:
   (1) The current Board of Directors has established three independent director seats in accordance with the law. All independent directors serve as members of the "Audit Committee" and the "Remuneration Committee" to assist the Board in enhancing corporate governance performance and increasing the transparency of corporate compensation information.
   (2) Board of Directors Performance Self-Assessment: The average score across all categories was 5 out of 5, indicating that the Board has diligently fulfilled its responsibilities in guiding and supervising corporate strategies, major business operations, and risk management. Furthermore, the Board has established an appropriate internal control system. The overall operations are well-functioning and align with corporate governance requirements.
   (3) Individual Director Self-Assessment: The average score across all categories was 5 out of 5, indicating that the directors have provided positive evaluations regarding the efficiency and effectiveness of the operations under each indicator.
   (4) Audit Committee Performance Self-Assessment: The average score across all categories was 5 out of 5. This demonstrates that the Company provides sufficient resources to assist committee members in fully exercising their duties. The Audit Committee operates effectively, complies with corporate governance requirements, and successfully enhances the functions of the Board of Directors.
   (5) Remuneration Committee Performance Self-Assessment: The average score across all categories was 5 out of 5. This indicates that the overall operations of the Remuneration

Committee are well-functioning and in compliance with corporate governance requirements, effectively enhancing the functions of the Board of Directors.

(6) The Company has appointed designated personnel to disclose important information. Directors of the Company have received continuing education every year. In 2025, they received 54 hours of training (see table below) to strengthen the function of the Board.

Title	Name	Date of Training	Sponsoring Unit	Session Name	Training Hours
Chairman	Kuo-Ling Investment Representative: Chang, Yuan-Ming	2025/01/14	Taiwan Institute for Sustainable Energy (TAISE)	Director and Supervisor Continuing Education Program, Taiwan Listed Companies Association	3
		2025/10/28	Chinese Finance and Estate Development Association (CFEDA)	Carbon Pricing and Green Economic Transformation	3
		2025/11/12		How the Board of Directors Ensures Corporate Sustainability: Starting with the Identification and Cultivation of Talent	3
Director	Kuo-Ling Investment Representative: Chang, Yuan-Fu	2025/10/16	Financial Supervisory Commission (FSC)	The 15th Taipei Corporate Governance Forum (15th TAICGOF)	6
Director	Chen, Cheng-Hsiung	2025/08/20	The Business Development Foundation of the Chinese Straits	Global and Taiwan Economic, Financial, and Investment Trends Outlook	3
				Global and Taiwan Tech Industry Trends and Business Opportunities Under Geopolitical Influence	3
Director	Ko, Wen-Shen	2025/08/20	The Business Development Foundation of the Chinese Straits	Global and Taiwan Economic, Financial, and Investment Trends Outlook	3
				Global and Taiwan Tech Industry Trends and Business Opportunities Under Geopolitical Influence	3

<table>
<tr><td rowspan="2">Independent Director</td><td rowspan="2">Wang, Feng-Kwei</td><td rowspan="2">2025/08/20</td><td rowspan="2">The Business Development Foundation of the Chinese Straits</td><td>Global and Taiwan Economic, Financial, and Investment Trends Outlook</td><td>3</td></tr>
<tr><td>Global and Taiwan Tech Industry Trends and Business Opportunities Under Geopolitical Influence</td><td>3</td></tr>
<tr><td rowspan="5">Independent Director</td><td rowspan="5">Hsu, Wen-Hsin</td><td>2025/04/16</td><td rowspan="3">Insurance Anti-Fraud Institute (IAFI)</td><td>Corporate Sustainability Performance Ratings</td><td>3</td></tr>
<tr><td>2025/06/18</td><td>Analysis of Practical Cases Involving Shareholders' Meeting Disputes</td><td>3</td></tr>
<tr><td>2025/08/14</td><td>ESG and Sustainable Finance: Trends and Practical Applications</td><td>3</td></tr>
<tr><td rowspan="2">2025/08/20</td><td rowspan="2">The Business Development Foundation of the Chinese Straits</td><td>Global and Taiwan Economic, Financial, and Investment Trends Outlook</td><td>3</td></tr>
<tr><td>Global and Taiwan Tech Industry Trends and Business Opportunities Under Geopolitical Influence</td><td>3</td></tr>
<tr><td rowspan="2">Independent Director</td><td rowspan="2">Liu, Kun-Tien</td><td rowspan="2">2025/08/20</td><td rowspan="2">The Business Development Foundation of the Chinese Straits</td><td>Global and Taiwan Economic, Financial, and Investment Trends Outlook</td><td>3</td></tr>
<tr><td>Global and Taiwan Tech Industry Trends and Business Opportunities Under Geopolitical Influence</td><td>3</td></tr>
</table>

(II) Audit Committee Implementation Status:

- **Responsibility and Authority of Audit Committee**

  (1) Institution of or amendment to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

  (2) Evaluation of the effectiveness of the internal control system.

  (3) Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.

  (4) Items involved with the private interest of the Directors.

  (5) Important asset trade or derivative trade.

  (6) Important loaning of funds, endorsements, or guarantees.

  (7) Issuance, offering or private placement of equity securities.

  (8) The appointment, dismissal, and remuneration to Independent Auditors.

  (9) The appointment and dismissal of the head of finance, accounting, or internal audit.

  (10) Financial statements affixed with the signatures or seals of the Chairman, President, and Chief Accounting Officer.

  (11) Any other forms of materiality defined by the Company or the competent authority.

- **Annual Work Focus:** The work focus of the Audit Committee in this year includes review of the financial statements, evaluation of the effectiveness of the internal control system, matters pertinent to corporate governance, and revision of the internal control system.

- **Audit Committee Operation Status:** The Audit Committee of the Company is consisted of 3 members.

1. The third Audit Committee held five meetings 【A】 during the 2025 fiscal year. The attendance of independent directors on the Audit Committee is as follows:

Title	Name	Actual number of attendance in person [B]	Number of attendance by proxy	Actual attendance rate (%) [B/A]	Remarks
Independent Director	Wang, Feng-Kwei	5	0	100%	
Independent Director	Hsu, Wen-Hsin	5	0	100%	
Independent Director	Liu, Kun-Tien	5	0	100%	

Other matters required to be recorded:

1. For Audit Committee meetings that meet any of the following circumstances, specify the date, session, the content of the proposals, independent directors' objections, reservations, or major suggestions, Audit Committee' resolution results, and the Company's response to such opinions.

   (1) Particulars inscribed in Article 14-5 of the Securities and Exchange Act.

Date and Term/Session of the Audit Committee Meeting	Proposal Content	Dissenting, qualified opinions or major recommendation content of independent directors	Resolution result of the Audit Committee	Response of the Company to Opinions of Audit Committee.
3rd Term 3rd Meeting 2025.1.15	1.Proposal for amendment to "Budgeting Operation" of the internal control system of the Company. 2.Proposal for donation to "Unitech Education Foundation".	None	Approved without objection after the chair consulted all the members present	The members of the Audit Committee unanimously approved all proposals, and the Board of Directors approved all proposals as per the Audit Committee's suggestions.
3rd Term 4th Meeting 2025.03.14	1.Review of the 2024 Business Report and Financial Statements of the Company (including consolidated financial statements). 2. Evaluation of the independence of the Independent Auditors and their appointment. 4. Review of the 2024 Statement of Internal Control of the Company. 5.Review of the proposal to increase investment in the subsidiary in Thailand by THB 1.5 billion, and the total investment amount will be increased to THB 2.5 billion.			
3th Term 5th Meeting 2025.05.06	1. Review and deliberation of the Company's financial statements for the first quarter of 2025. ◦ 2. Review and deliberation of the Company's 2024 earnings distribution proposal. ◦ 3.Review and deliberation of the amendments to the "Stock Affairs" cycle within the Company's Internal Control System. ◦ 4.Review and deliberation of the proposal to provide endorsements and guarantees for the credit facilities applied by the Company's subsidiaries. ◦			
3th Term 6th Meeting 2025.08.12	1. Review and deliberation of the Company's financial statements for the second quarter of 2025.			

3th Term 7th Meeting 2025.11.11	1.To review and approve the Company's financial statements for the third quarter of 2025. 2. To review and approve the Company's 2026 Annual Audit Plan. 3. To review and approve the proposed Offshore Wind Power Purchase Agreement (PPA) to be entered into with Synera Renewable Energy. 4. To review and approve the addition of the "Adjustment Measures for Employee Remuneration of Entry-level Staff," and the amendments to internal control and internal audit systems, including "Auditing of Shareholders' Equity, Reserves, and Earnings Operations," "Management of Sustainability Information," and "Auditing of Sustainability Information Management." 5.To review and approve a proposed donation of NT$300,000 to the "Environmental Sustainability Development Foundation" (hereinafter referred to as the "Environmental Sustainability Development Foundation").			

(2) Further to the above, any other proposals not passed by the Audit Committee but resolved by more than 2/3 of the Directors for approval: None.

2. Recusal of the independent directors from proposals with a conflict of interest. Specify the name of the independent directors, the content of the proposals, the reasons for recusal from the conflict of interest and participation in voting: None.

3. Communication between independent directors and internal/external auditors (e.g. discussions concerning the Company's financial and business affairs, the method of communication used, and the outcome):

- **Communication between the Independent Directors and Chief Internal Auditor:**

(1) Present the annual audit plan of the next year at the end of the fiscal period to the Board for approval.

(2) Internal audit will be conducted in accordance with the internal audit plan, and present the audit report to the Independent Directors for review by the end of the next month followed the last day of audit. The Independent Directors may have queries or instructions, and will consult or inform the Chief Internal Auditor.

(3) Report to the Board on the pursuit of the annual audit plan once quarterly.

(4) The evaluation of the effectiveness of the internal control system, and presentation of the statement of declaration of internal control to the Audit Committee for review.

- **Summary of the Communications Between the Independent Directors and the Chief Internal Auditor:**

Date	Focus of Communication	Recommendation of the Independent Directors and Result
2025/03/14	Report on the implementation of internal audit and the 2024 statement of internal control.	None
2025/05/06	Report on the pursuit of internal audit.	None
2025/08/12	Report on the pursuit of internal audit.	None
2025/11/11	Report on the implementation of internal audit and the 2026 Annual Audit Plan.	None

- **Communication between the Independent Directors and the CPAs:**

(1) The Independent Directors meet with the CPAs acting as Independent Auditors once per quarter. The Independent Auditors will give a summary of related issues from their audit on the financial statements in the briefing before the convention of the Board on topics of amendment to applicable laws for discussion and communication.

(2) The Independent Auditors review the audited financial statements quarterly, and issue a review report in the name of the Audit Committee every year.

- **The Summary of Communication Between the Independent Directors and the Independent Auditors:**

Date	Focus of Communication	Recommendation of the Independent Directors and Result
2025/03/14	1. The Independent Auditors reported on the summary of the issues related to the audit of the 2024 financial statements in the briefing. 2. The Independent Auditors reported on the updated version of applicable laws for discussion and communication.	None
2025/08/12	1. The Independent Auditors reported on the summary of the issues related to the audit of the financial statements for Q2, 2025 in the briefing. 2. The Independent Auditors reported on the updated version of applicable laws for discussion and communication.	None

(III) Corporate Governance Operation Status and Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons:

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
I. Has the company established and disclosed its rules of corporate governance in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	√		The Company has established the "Corporate Governance Best Practice Principles" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies". This principles has been passed by the Board and disclosed on the official website of the Company and the MOPS.	No major difference
II. Company's shareholding structure and shareholders' equity (I) Has the Company established its internal operation procedure for responding to the suggestions, queries, disputes, and legal actions of the shareholders in accordance with the procedure? (II) Has the Company kept the list of the dominant shareholders that exercise de facto control of the Company and the parties that exercise ultimate control of these dominant shareholders under control? (III) Has the Company established and exercised risk control and firewall mechanisms with its affiliates? (IV) Has the Company instituted internal rules and regulations prohibiting insiders from using undisclosed information in the market for the trading of securities?	√ √ √ √		(I) The Company has established a spokesperson and an acting spokesman, the Legal Affairs Office, and designated personnel responsible for share registration and transfer and related investor services. They will respond to the suggestions or queries of shareholders. (II) The Company keeps abreast of the list of major shareholders and the ultimate controlling parties of the major shareholders. (III) The Company has established related procedures and regulations governing the transactions, endorsements and guarantees, and loaning of funds with other enterprises. In addition, the Company has also established the "Regulations Governing the Management and Control of Subsidiaries" for the proper performance of risk control over subsidiaries. (IV) The Company has instituted the "Regulations Governing the Collection and Management of Information in Materiality" for the fair trade in the securities market and establishment of the	In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies. In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies. In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies. In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			mechanisms for the processing and disclosure of information in materiality, and for assurance of the timely and accurate disclosure of information.	Companies.
III. Composition and Responsibilities of the Board of Directors (1)Has the Board of Directors formulated a diversity policy and specific management objectives and implemented them accordingly?	√		(I) The Company gradually implements the Board diversity policy in accordance with the Corporate Governance Best Practice Principles to make sure that Board members are of both genders and have diverse professional backgrounds and fields of work. Board members, regardless of gender, age, nationality, and culture, are from a variety of professional backgrounds and fields of work, (such as law, accounting, industry, finance, marketing, or technology), and have professional skills and industry experience. The nomination and election of members of the Board is governed by the Articles of Incorporation whereby the candidate nomination system is adopted. The Company observes the Corporate Governance Best Practice Principles for assurance of the diversity and independence of the members of the Board. There are seven members on the Board, including three independent directors (including one female independent director). The Board consists of seven directors from different professional backgrounds, covering business management, industrial practice, law, finance, and accounting. (See pages 13-14 of the Annual Report.)	In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
(II) Apart from the Remuneration Committee and Audit Committee, has the Company assembled other functional committees at its own discretion?	√		(II) On August 12, 2025, the Company established the "Sustainability and Risk Management Committee" under the Board of Directors.	The Company will establish different functional committees as required for actual operation.
(III) Has the Company established the rules and regulations and the methods for the evaluation of Board performance, and has it conducted performance evaluation at regular intervals of each year?	√		(III) The Company established the regulations governing the evaluation of performance of the Board in a Board session on March 23, 2020, and has conducted an evaluation at the end of each year. The evaluation result are also reported to the Board of Directors, in order to be used a reference for deciding the remuneration to individual directors and the nomination for a renewed term of office. (See pages 22-24 of the Annual Report.)	In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.
(IV) Has the Company assessed the independence status of the CPAs at regular intervals?	√		(IV) The Company regularly (once a year) evaluates the independence of CPAs and formulates assessment indicators with reference to the content of "Integrity, Impartiality, Objectivity, and Independence" of the Bulletin of Norms of Professional Ethics for Certified Public Accountants of the Republic of China No. 10 of Article 47 of the Certified Public Accountant Act. (Including: Whether the CPA is involved in significant financial interest or loans with the Company or receives commissions from the Company.) The Company requires CPAs to issue the "Declaration of Impartiality and Independence" and receives the information on the 13 Audit	In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			Quality Indicators (AQIs) provided by the CPA firm. As confirmed, there is no other financial and business interest between these people and between them and the Company except the fees for audit service and taxation consultation. The CPSs are not the shareholders or stakeholders of the Company. They meet the Company's assessment criteria of independence and competence (Note 1) and are therefore qualified to act as the CPAs of the Company. The latest assessment results have been submitted to and approved by the Company's Audit Committee meeting and the Board meeting on 2026.3.11.	

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
IV. Has the publicly listed company designated a department or personnel that specializes (or is involved) in corporate governance affairs (including but not limited to providing directors/supervisors with the information needed to perform their duties, convention of board meetings and shareholders' meetings, company registration and changes, preparation of board meeting and shareholders' meeting minutes etc.)?	√		The Company has resolved in a Board session dated April.28,2020 to establish the position of Corporate Governance Officer (Vice President Wu, Chin-Fang, Head of Finance and Accounting, was appointed to this position) with the appropriate staffing with a number of competent personnel acting as corporate governance staff charged with the duties of corporate governance related works. The function and scope of authority has been explicitly stated in the "Corporate Governance Best Practice Principles" of the Company and covers at least the following content: I. Handling matters relating to Board meetings and shareholders meetings according to laws. II.Preparing minutes of Board meetings and shareholders meetings. III.Assisting in on-boarding and continuous development of directors. IV.Furnishing information required for business execution by directors. V. Assisting directors with legal compliance. VI.Other matters set out in the articles of incorporation or contracts..	In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Operation Status</th><th rowspan="2">Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>V. Has the Company established channels for the communications with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and a section for shareholders on the official website of the Company to respond to all concerns of stakeholders on corporate social responsibility?</td><td>√</td><td></td><td>The Company has established the spokesman system and appropriately used its official website in setting up a special section of corporate social responsibility and stakeholder relations as the channel for communication.</td><td>In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.</td></tr>
<tr><td>VI. Has the Company appointed a professional registrar for its Shareholders Meetings?</td><td></td><td>√</td><td>The Company has established the “Share Registrar Office” to administer Shareholders Meetings and share registration and transfer related matters.</td><td>Matters are handled in accordance with the actual operation status of the Company.</td></tr>
<tr><td>VII. Information Disclosure
(I) The Company has installed a website for the disclosure of information on finance, business, and corporate governance.
(II) Has the Company adopted other means to disclose information (e.g. English website, assignment of specific personnel to collect and disclose corporate information, implementation of a spokesperson system, broadcasting of investor conferences via the company website)?
(III) Has the Company disclosed and declared the financial statements within 2 months after the end of the fiscal year, and announced and declared the financial statements covering Q1, Q2, and Q3, and the monthly business reports before the deadline?</td><td>√

√</td><td>

√</td><td>(I) The Company discloses information regarding finance, business, and corporate governance within the Investor Relations section of its website. Such information is updated on a regular basis for the reference of investors.
(II) The Company has a Chinese version and English version of its website, and has appointed designated personnel to collect and disclose information in materiality. Information on the institutional investors conference will also be posted on the official website. The Company has established the spokesperson system and acting spokesman as required.
(III) The Company has announced and declared the annual financial report and financial statements covering Q1, Q2, and Q3 by designated deadlines.</td><td>In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

In conformity to the Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

Matters are handled in accordance with the actual operation status of the Company.</td></tr>
<tr><td>VIII. Does the Company have other important</td><td></td><td></td><td>(I) Employee Rights: The Company treats employees</td><td>In conformity to the</td></tr>
</table>

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
information helpful for understanding its corporate governance (including but not limited to employee rights and interests, employee care, investor relations, supplier relationships, stakeholders' rights, directors' and supervisors' continuing education, implementation of risk management policies and risk measurement standards, execution of customer policies, and the Company's purchase of liability insurance for the directors and supervisors)?	√		in goodwill at all times, and protects their rights under the Labor Standard Act. (II) Employee Care: The Company has established an Employee Welfare Committee to provide employee welfare funds in accordance with the law and contributes to employee retirement funds pursuant to statutory regulations. (III) Investor Relations: The Company has established a dedicated Stock Affairs Office and a spokesperson system to handle shareholder suggestions. (IV) Supplier Relations: The Company has always maintained positive and stable relationships with its suppliers. (V) Rights of Stakeholders: The Company has established the "Procedures for Managing Related Party Transactions" to ensure that all related parties strictly avoid any conflicts of interest. (VI) Continuing Education of Directors and Supervisors: In addition to their relevant industry backgrounds and practical experience in business management, the Company's directors participate in continuing education programs at external institutions in accordance with TWSE regulations and ensure regular disclosure of such information. (VII) Implementation of Customer Policy: The	Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies.

Evaluation Item	Operation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			Company has always maintained positive and stable relationships with its customers. (VIII) Liability Insurance for the Protection of the Directors and Supervisors of the Company: The Company has purchased liability insurance for our directors pursuant to Article 25-1 of the Articles of Incorporation, and reported to the Board the amount insured (US$10 million), scope of coverage, and premium rate in the session dated August 12, 2025. The insured period expires in July 2026.	
IX. The state of corrective action taken in response to the corporate governance evaluation result announced by the Corporate Governance Center of Taiwan Stock Exchange Corporation, and the issues requiring special effort for improvement and related measures: 1. The Company's evaluation result of the most recent year ranked in the top 36% - 50% of all publicly listed companies. 2. The Company will continue to evaluate feasible improvement plans for the items that have not yet been allocated, and gradually make relevant adjustments.				

(Note 1) **Unitech Printed Circuit Board Corp.**

2026 CPA Independence and Competence Evaluation Form

I. Description:

Pursuant to Article 29 of the Company's "Corporate Governance Best Practice Principles," the Company shall select professional, responsible, and independent certified public accountants, and shall evaluate the independence and competence of the CPAs hired on a regular basis (at least once a year).

2. CPAs:

CPA Chuang, Chun-Wei and CPA Hung, Shih-Kang of KPMG Taiwan

III. Scope

The Company formulates assessment indicators with reference to the content of "Integrity, Impartiality, Objectivity, and Independence" of the Bulletin of Norms of Professional Ethics for Certified Public Accountants of the Republic of China No. 10 of Article 47 of the Certified Public Accountant Act.

Item	Evaluation Indicators	Evaluation Outcome	
		Yes	No
1	As of the latest certification, there has been no circumstances in which CPAs were not changed for seven years.	✓	
2	There is no significant financial interest relationship with the client.	✓	
3	Any inappropriate relationship with the client shall be avoided.	✓	
4	CPAs shall ensure the honesty, impartiality and independence of their assistants.	✓	
5	The financial statements of the organization where the CPA worked within two years before practicing as a CPA shall not be audited.	✓	
6	The name of a CPA shall not be used by another person.	✓	
7	The CPS does not hold shares of the Company and affiliated companies.	✓	
8	There is no any loaning relationship with the Company's affiliates.	✓	
9	There is no joint investment or profit-sharing relationship with the Company or any affiliate companies.	✓	
10	The CPA does not receive regular salary from the Company or affiliated companies for regular work.	✓	
11	The CPA is not involved in the management functions of the Company or affiliated companies in terms of decision making	✓	
12	If the Company, the CPA firm, and the members of the audit service team fail to take any measures effectively eliminate the impact on independence of if the measures taken cannot reduce the impact to an acceptable level, whether CPAs shall be changed to maintain the independence?	✓	
13	There is no relationship as a spouse, a lineal relative by blood or by marriage, or a relative within the second degree of kinship with the Company's management personnel.	✓	
14	No business-related commission is received.	✓	
15	So far, there is no penalties or violations of the independence principle.	✓	
16	The CPA is qualified to perform auditing services.	✓	
17	There is no punishment imposed by the competent authority and the CPA Associations or in accordance with Article 37, Paragraph 3 of the Securities and Exchange Act.	✓	
18	Audit of financial statements is carried out in accordance with generally accepted auditing standards and the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants.	✓	
19	There is no unfair competition in the industry and commerce by making use of the status as a CPA.	✓	

Evaluation unit: Finance Department

Date: January 30, 2026

(IV) If the Company has a Remuneration Committee, its composition, responsibilities and operations shall be disclosed:

1. Remuneration Committee Member Information

Identity (Criteria)	Name	Professional Qualification and Experience	Independence Status	Number of other public companies where the individual serves as a member of the remuneration committee concurrently
Independent Director (Convener)	Wang, Feng-Kwei	PhD, Institute of Teaching System Technology, Indiana University; currently acting as Professor at Tunghai University; areas of expertise: industry trend analysis, innovation and R&D and management, technological innovation and entrepreneurship, innovation leadership, industry knowledge, and international perspective. Serves as a member of the Company's Audit Committee and the Sustainability and Risk Management Committee, and as the Convener of the Remuneration Committee. With more than five years of professional work experience. Not under any conditions defined in Article 30 of the Company Act.	Not under the condition specified in Note 3; compliant to the independence criteria	0

Independent Director	Hsu, Wen-Hsin	Ph.D. in Accounting and Finance from Lancaster University (UK), specializing in accounting and financial management analysis. Currently serves as the Convener of the Company's Audit Committee and a member of both the Remuneration Committee and the Sustainability and Risk Management Committee. Currently serves as a Professor in the Department of Accounting at National Taiwan University. Other current positions include Independent Director of United Microelectronics Corp. (UMC), Independent Director of Auras Technology Co., Ltd., and Executive Vice President and Chief Financial Officer of Chunghwa Telecom Co., Ltd. He/She possesses over five years of professional work experience. Not under any conditions defined in Article 30 of the Company Act.	Not under the condition specified in Note 3; compliant to the independence criteria	2
Independent Director	Liu, Kun-Tien	Master of Laws (LL.M.) from National Chengchi University, specializing in legal affairs management. Currently serves as a member of the Company's Audit Committee and the Remuneration Committee, and as the Convener of the Sustainability and Risk Management Committee. Currently the Managing Partner of Mega Harmony International Law Firm, with over five years of professional work experience. Not under any conditions defined in Article 30 of the Company Act.	Not under the condition specified in Note 3; compliant to the independence criteria	0

Note 1: Please specify in the table the relevant work experience, professional qualifications and experience, and independence of each member of the Remuneration Committee. Please enter "Independent Director" or "Others" (the convener should be indicated).

Note 2: Professional Qualifications and Experience: Specify the professional qualifications and experience of individual members of the Compensation Committee.

Note 3: Independence compliance status: Describe the remuneration committee members complying with independence status, including but not limited to whether director of the company, his/her spouse, relative within second degree of kinship acts as director, supervisor or employee of the Company or its affiliates; number of company shares held and holding percentage of the director, spouse, relative within second degree of kinship (or under the name of others); whether he or she acts as director, supervisor or employee of company having special relationship with the Company (please refer to the provisions of Subparagraphs 5~8 of

Paragraph 1 of Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); remuneration amount collected for providing corporate commerce, legal, finance or accounting service to the Company or its affiliates in the most recent two years.

2. Remuneration Committee's Responsibilities and Authorities

The Remuneration Committee evaluates the policy and system of salaries and remuneration to the directors and the managers in professional standing and objectivity, and gives recommendations to the Board as a reference for decision-making. The Remuneration Committee Charter has been uploaded to and disclosed on the MOPS.

3. Information on the Operation of the Remuneration Committee

I. The Remuneration Committee of the Company consists of 3 members.

II. Term of the Members of the Current Term: August 13, 2024 to June 25, 2027.

III. Information on the Operation of the Remuneration Committee:

1.The 6th term of the Remuneration Committee convened a total of 3 meeting (A) in 2025:

Title	Name	Actual number of attendance in person [B]	Number of attendance by proxy	Actual attendance rate (%) [B/A]	Remarks
Convener	Wang, Feng-Kwei	3	0	100%	
Committee Member	Hsu, Wen-Hsin	3	0	100%	
Committee Member	Liu, Kun-Tien	3	0	100%	

Other matters required to be recorded:

1. In the event where the Remuneration Committee's proposal is rejected or amended in a board of directors meeting, please describe the date and session of the meeting, details of the agenda, the board's resolution, and how the company had handled the Remuneration Committee's proposals (describe the differences and reasons, if any, should the board of directors approve a solution that was more favorable than the one proposed by the Remuneration Committee): None.
2. In case where any member object or express qualified opinions to the resolution made by the Remuneration Committee, whether on-record or in writing, please describe the date and session of the meeting, details of the agenda, the entire members' opinions, and how their opinions were addressed: None.
3. Summary of the Remuneration Committee:

Date and Session of the Committee Meeting	Proposal Content	Result of the Report From the Remuneration Committee and the Response of the Company to the Opinions of the Members
6th Term 3rd Meeting on 2025/1/15	1.Report on the minutes of the last meeting and implementation of the resolutions adopted.	1. Agreed and approved by All committee members. 2. Response of the Company to the opinions of the Remuneration Committee: All directors agreed and approved the proposal.
	2.Report on the plan for the payout of year-end bonuses to the managerial officers in 2024.	
	3.Recommendation to set the Company’s remuneration of employees for NT$34,000,000, and remuneration of directors for NT$17,000,000 for 2024, totaling NT$51,000,000.	
	4.Report on the salary adjustment of managerial officers in 2025.	
	5.Discussion on the plan for the payout of special bonuses to the managerial officers in 2024.	
6th Term 4th Meeting on 2025/8/12	1.Report on the minutes of the last meeting and implementation of the resolutions adopted.	
	2.To discuss the proposed amendments to the "Managerial Remuneration Management Measures" of the Company.	
	3.To discuss the proposed amendments to the Company's "Employee Remuneration Measures."	
6th Term 5th Meeting on 2025/11/11	1.Report on the minutes of the last meeting and implementation of the resolutions adopted.	
	2.To discuss the proposed amendments to the Company's "Employee Remuneration Measures."	

(V) Deviation of the Company’s actual promotion of sustainable development execution status from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause thereof:

<table>
<tr><th rowspan="2">Implementation item</th><th colspan="3">Implementation status</th><th rowspan="2">Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>I. Has the Company established the governance structure for promoting the sustainable development, and set up a unit that specializes(or is involved) in the promotion of sustainable development, and does the board of director authorize the senior management for handling such mater, and the supervision status of the board of directors?</td><td>√</td><td></td><td>The Company established the "Corporate Social Responsibility (CSR) Committee" in 2011, which was renamed the "Sustainability (ESG) Committee" in 2020, and further upgraded to the "Sustainability and Risk Management Executive Committee" in 2025.
A Director serves as the supervisory member, while the Senior Vice President and high-level executives from various departments are responsible for the operations of the eight functional task forces, which include: "Corporate Governance," "Employee Rights," "Social Engagement," "Environmental Protection," "Product Responsibility," "Climate Change," "Occupational Health and Safety," and "Sustainable Supply Chain."
These task forces are tasked with formulating ESG-related policies and action plans, facilitating cross-departmental coordination, and providing early warnings as well as response measures or improvement mechanisms for material risk management issues. The Committee reports its strategic planning and execution results to the Board of Directors at least once a year for review and guidance.
The ESG results were reported to the Board of Directors on November 11, 2025, in order to ensure effective control of ESG-related risks and legal compliance.</td><td>No major difference</td></tr>
<tr><td>II.Has the Company conducted risk assessments on environmental, social, and corporate governance topics related to the Company’s operations in accordance with the principle of materiality, and formulated relevant risk</td><td>√</td><td></td><td>1.The Company identifies annual material ESG topics based on the "Materiality Principle" defined in the Global Reporting Initiative (GRI) Standards. The reporting boundary covers the sustainability performance of the consolidated entities from January 2025 to December 2025.

2. 2025 material topics and strategies are summarized in the following:</td><td>No major difference</td></tr>
</table>

<table>
<tr><th rowspan="2">Implementation item</th><th colspan="3">Implementation status</th><th rowspan="2">Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>management policies or strategies? (Note 2)</td><td></td><td></td><td>
<table>
<tr><th>Aspect</th><th>Material Topic</th><th>Description</th></tr>
<tr><td>Environmental aspect</td><td>Energy, waste</td><td>● Comply with laws, customer requirements, and other relevant standards to enhance energy efficiency.
● Reduce raw material consumption, promote waste recycling and reuse, and support green procurement.</td></tr>
<tr><td>Social aspect</td><td>Labor-Management Relations, Occupational Health and Safety, Training and Education</td><td>● Regulate the rights and obligations of both labor and management through "Work Rules" and "Collective Agreements," and hold quarterly labor-management meetings to facilitate two-way communication and ensure the protection of mutual rights.
● Establish the "Internal Audit Procedure" to perform annual planned audits of the Occupational Health and Safety (OHS) management system, ensuring the ongoing effectiveness of ISO 45001 certification across all plant sites.
● Establish the "Employee</td></tr>
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</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Implementation item</th><th colspan="3">Implementation status</th><th rowspan="2">Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td></td><td>Education and Training Management Procedure" to assist employees in acquiring the knowledge, skills, and professional attitudes required for their respective roles.
● The "Internal Audit Procedure" has been established to conduct annual planned audits of the Occupational Health and Safety (OHS) management system, ensuring the ongoing effectiveness of ISO 45001 certification across all plant sites.</td></tr>
<tr><td>Governance aspect</td><td>Economic Performance, market position</td><td>● The "Remuneration Committee" has been established to assist the Board of Directors in overseeing the evaluation and implementation of the Company’s overall compensation and benefits policies.</td></tr>
</table>
3.To address risks that may cause significant operational impact, demonstrate corporate resilience, and pursue sustainable business development, the Company’s "Sustainability Committee (ESG Committee)" holds one regular meeting annually to review performance.</td><td></td></tr>
</table>

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
			In addition, ad-hoc meetings are convened for specific issues to periodically review and evaluate corporate social responsibility standards and practices, control identified risks, and ensure regulatory compliance. The Company proactively assesses and manages industry operational, financial, and sustainability-related risks. Through decisive actions, we strive to maintain various uncertain risk factors within an acceptable and expected range.	
III. Environmental Issues (I) Has the Company established environmental management system suitable for the Company's industrial characteristics?	√		1. The Company has established the relevant environmental management system in alignment with the characteristics of the PCB industry, and established the ISO14001 Environmental Management System with complete regulations on environmental protection. We have met competent authorities' audit standards and the expectations of the public for the Company to give back to society. 2. We have obtained the ISO14001 Environmental Management System certification, and the certificate is valid through 2027/06/13.	No major difference
(II) Is the Company committed to enhance the efficiency of its use of energy, and to use renewable materials with lower environmental burden or impact?	√		The Company spares no effort in reducing water and energy consumption and exercises control over the production process and energy consumption to enhance resource use efficiency. The Company also implements the recycling and reuse of waste liquid containing heavy metals to reduce the emission of pollutants.	No major difference
(III) Has the Company assessed its present and future potential risks and opportunities of climate change and taken relevant countermeasures?	√		The Company alerts employees of potential risks and the capacity in response to emergency, advocates the energy saving and carbon reduction program, enhances the efficient use of energy, and reduces the emission of carbon to mitigate the impact of climate change on the operation and for assurance of reducing risk to the minimal. Please refer to the ESG Report of Unitech at https://csr.pcbut.com.tw/twww/?p=191	No major difference

<table>
<tr><th rowspan="2">Implementation item</th><th colspan="3">Implementation status</th><th rowspan="2">Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>(IV) Has the Company tracked its greenhouse gas emissions, water consumption, and total waste generation over the past two years, and established policies for greenhouse gas reduction, water conservation, or other waste management initiatives?</td><td>√</td><td></td><td>Greenhouse Gas Emissions:
In the past two years our company’s greenhouse gas inventory results verification status and reduction policies are detailed in this annual report under the climate-related information sections 1-1 Greenhouse Gas Inventory and Verification Status for the Past Two Years and 1-2 Greenhouse Gas Reduction Targets Strategies and Specific Action Plans. Additionally our company has completed third-party verification of ISO 50001 in both 2024 and 2025 .
Water Resource Management:
Our company has long been concerned with water resource conservation and environmental protection issues establishing water management KPIs conducting internal and external audits and passing ISO 14001 environmental management system certification. Water consumption in the past two years:
<table><tr><th>Year</th><th>Water usage (tons)</th><th>Water Intensity (thousand m³ / NT$ million revenue)</th></tr><tr><td>2024</td><td>2,270,774</td><td>0.129</td></tr><tr><td>2025</td><td>2,134.732</td><td>0.143</td></tr></table>The Company has long been dedicated to water recycling and reuse, with the recycling rate increasing from 6.94% in 2020 to 19.80% in 2025.
Waste Management：
Dedicated to environmental protection, the Company has established waste reduction KPIs and conducts regular internal and external audits. We have also obtained ISO 14001 Environmental Management System certification. To achieve sustainable resource reuse, our waste management follows a strict hierarchy of priorities: in-plant reuse is prioritized to reduce raw material consumption, followed by recycling and recovery, with incineration utilized only as a last resort. Waste output for</td><td>No major difference</td></tr>
</table>

<table>
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<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>the past two years is as follows:
<table>
<tr><th>Year</th><th>Hazardous Waste (Metric Tons)</th><th>Non-hazardous Waste (Metric Tons)</th><th>Total Weight (Metric Tons)</th><th>Waste Intensity (Metric Tons / NT$ Million Revenue)</th></tr>
<tr><td>2024</td><td>7,419</td><td>3,438</td><td>10,857</td><td>0.62</td></tr>
<tr><td>2025</td><td>6,682</td><td>2,040</td><td>10,013</td><td>0.67</td></tr>
</table>
The Company has achieved a 100% waste diversion rate and has been awarded the UL 2799 Platinum validation for Zero Waste to Landfill.</td><td></td></tr>
<tr><td>IV. Social Topics
(I) Has the Company established related management policies and procedures in accordance with applicable laws and the international human rights conventions?</td><td>√</td><td></td><td>The Company firmly supports and respects international human rights standards, including the "Universal Declaration of Human Rights," the "UN Global Compact," the "UN Guiding Principles on Business and Human Rights," and the ILO "Declaration on Fundamental Principles and Rights at Work." Adhering to the international initiative principles of the Responsible Business Alliance (RBA), we regularly review the implementation of Unitech’s human rights policy to ensure the fulfillment of human rights protection.
The human rights policy and specific plan of the Company are summarized in the following:
<table>
<tr><th>Human rights policy</th><th>Specific management plan</th></tr>
<tr><td>Equal Opportunity Employment: No discrimination shall occur in recruitment, hiring, performance evaluation, or promotion.</td><td>•The "New Employee Selection and Appointment Measures" explicitly stipulate that the Company shall not discriminate against job seekers or employees on the basis of race, social class, age, disability, or other factors.
•Strengthen daily management and internal</td></tr>
</table></td><td>No major difference</td></tr>
</table>

<table>
<tr><th rowspan="2">Implementation item</th><th colspan="3">Implementation status</th><th rowspan="2">Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>

	auditing.
Humane Treatment: Safeguarding workplace equality and the personal dignity of all employees.	•Conduct annual workplace sexual harassment prevention awareness campaigns. •Regularly hold RBA human rights standards awareness and training sessions every year, such as for new hires and in annual educational training programs.
Employee Communication: Encouraging employee suggestions and safeguarding the rights and interests of complainants.	• Prevention and Management of Unlawful Infringement in the Course of Duty — Awareness and Promotion • Provision of diverse employee communication channels, including dedicated hotlines and the utilization of departmental employee mailboxes, the President's mailbox, and other available means across all facilities
Improving Employee Working Conditions: Providing a robust salary and benefits system, while strengthening vocational training to enhance employee competitiveness.	• A Remuneration Committee has been established. • Newly hired employees are subject to one-week and one-month onboarding interviews, while regular employees participate in quarterly interviews to assess their adaptation and overall work conditions. • Training is provided in accordance with the competency requirements at each

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<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td>career stage, with a comprehensive training framework established accordingly.</td></tr>
<tr><td>Responsible Business Conduct (RBC)</td><td>• Supplier partners are required to review and sign the Vendor Commitment Letter (including the Code of Business Ethics and Conduct) and the Integrity Pledge.
• RBA awareness initiatives are conducted for suppliers, encompassing content on business ethics and human rights policies.</td></tr>
</table>
Unitech has incorporated the "Human Rights Policy" into the Company's standard operating procedures as the highest guiding principle. We have explicitly stated for the protection of employees' human rights in internal documents such as "Work Rules," "Corporate Sustainable Development Management Manual," "Employee Rewards and Punishments," "Employee Complaint and Sexual Harassment Measures," and "New Candidate Selection and Appointment Measures," including basic legal requirements, freedom of employment, humane treatment, prohibition of child labor, prohibition of undue discrimination and sexual harassment, and ensuring employees' freedom of association and collective bargaining rights. In addition, to strengthen employees' awareness of human rights, the Company has optimized the general knowledge awareness course for new employees starting in 2022. The course is in video format. The course covers topics such as the RBA Code of Conduct and illegal infringement prevention. The percentage of new employees trained was 100% in 2025. Regarding "labor human rights", Unitech has also strengthened education and training for the human resources department to respond to the latest
</td><td></td></tr>
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Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
			amendments to labor-related laws and regulations to ensure that Unitech strictly abides by various labor conditions, totaling 16 hours of training. In addition, the Company also publishes e-newsletters from time to time to raise employees' awareness of human rights; and continues to hold relevant human rights courses every year, to build a friendly workplace featuring equality, respect, and inclusiveness.	
(II)Has the Company developed and implemented reasonable employee welfare measures (including compensation, leave of absence and other benefits), and appropriately reflected business performance or outcome in employees' compensations?	√		**Remuneration of employees** The Company has established a Remuneration Committee. Employee compensation is determined based on academic and professional background, expertise and technical skills, professional experience, and individual performance, regardless of gender, race, religion, political affiliation, marital status, or union membership. In addition to base salary and festive bonuses (Lunar New Year, Dragon Boat, and Mid-Autumn Festivals), flexible variable compensation—including performance bonuses, employee profit sharing, and incentive bonuses—is distributed based on operational performance to boost morale and retain outstanding talent. Annual salary adjustments are formulated based on job grades and performance appraisals, with specific adjustment items and amount standards established accordingly. Furthermore, while the wages paid to employees comply with all applicable wage laws (including those related to minimum wage, overtime hours, and statutory benefits), our overtime pay rates also exceed normal hourly wage levels. **Workplace diversity and equality** Upholding the principles of fairness and diverse employment, the Company ensures equal treatment for all employees—regardless of age, gender, race, religion, political affiliation, marital status, or union membership—in recruitment, hiring, performance evaluation, compensation, and promotion. Our primary consideration is placing the right talent in the right position. In 2025, female employees accounted for	No major difference

<table>
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<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>46% of the workforce, with women holding 16% of management positions. Furthermore, the Company supports the employment of persons with disabilities; in 2025, a total of 55 employees with disabilities were employed, meeting the statutory recruitment standards.
Employee welfare measures
The Company places great emphasis on the physical and mental well-being of its employees. Within the workplace, we offer a diverse range of welfare systems. In addition to providing various insurance benefits and pension contributions in accordance with local regulations, we also offer group insurance that exceeds legal requirements, along with a mechanism for family members to enroll in self-paid insurance.
<table><tr><th colspan="2">Welfare measures</th></tr><tr><td>•Issuance of year-end and festival gifts and gift money
•Birthday and funeral subsidies
• Club subsidy
• Pension appropriation
• Enterprise family day</td><td>• Labor insurance, health insurance and group insurance
• Employee health examination
•Employee cafeteria monthly meal allowance
• Establishment of nursery rooms
•Contracted store special discount events</td></tr></table></td><td></td></tr>
<tr><td>(III) Has the Company provided a safe and healthy work environment for employees, and education on occupational safety and health for employees at regular intervals?</td><td>√</td><td></td><td>The Company conduct regular safety education and training for employees, including courses on the prevention of occupational injuries and diseases, first-aid responder training, and emergency response commander training. These programs aim to cultivate employees' emergency response capabilities and safety awareness, thereby reducing the occurrence of accidents caused by unsafe behaviors. Furthermore, the Company's health clinic is staffed with an on-site physician and conducts annual health examinations to care for the physical and mental well-being of our colleagues and foster harmonious labor-management relations.</td><td>No major difference</td></tr>
</table>

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
			In 2025, there were 15 cases of occupational accidents involving 15 employees, representing 0.34% of the total workforce. The corresponding improvement measures are as follows: In-plant measures: We have implemented engineering improvements for defective equipment and facilities, while conducting horizontal expansion reviews to identify related risks. For non-compliance with standard operating procedures, supervisory and management measures have been strengthened. For equipment not yet included in periodic inspections, automatic inspections have been enhanced. Furthermore, these findings have been incorporated into training materials to provide awareness education for new, current, and transferred employees. Off-site measures: Based on the causes of off-site accidents, we conduct case-based awareness campaigns and play relevant educational videos for employees' daily learning and reference. There was no fire accident in 2024.	
(IV) Has the Company established a plan for the training of effective career development and planning of employees?	√		The Company provides training tailored to the competency requirements of each career stage, reinforced by appropriate evaluation mechanisms. We continuously optimize training based on employees' specialized fields and professional levels to establish a comprehensive education and training system. Our core training framework consists of six key categories: "New Employee Training," "Skills Training," "Management Competency Training," "Professional Competency Training," "Off-site Training," and the "Retirement Transition Assistance Program." Training plans are meticulously designed for personnel at all levels—from new hires and professionals to management—and the annual education and training plan is strictly implemented. In 2025, the total training duration reached 248,788 hours. Additionally, the Company continues to enhance frontline supervisors' ability to perceive employee needs and apply caring skills, thereby strengthening professional competencies related to employee	No major difference

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
			assistance, with 521 participants trained in 2025. The execution of these programs is integrated with job rotation and promotion systems, ensuring that high-potential talent can continuously improve, thereby maintaining and strengthening the Company's human capital.	
(V) Has the Company complied with laws and international standards with respect to customers' health, safety and privacy, marketing and labeling in all products and services offered, and implemented consumer or customer protection policies and complaint procedures?	√		The Company places great importance on product quality and customer rights. We have established the "Standard Operating Procedures for Customer Quality Feedback" and a dedicated department to handle inquiries, ensuring that all customer feedback receives the most appropriate treatment and response. The Company has obtained certifications for quality management systems including ISO 9001, IATF 16949, and QC 080000. Regarding customer health and safety in products and services, as well as customer privacy, the Company adheres to the fundamental principles of the "Responsible Business Alliance (RBA) Code of Conduct." We strictly follow relevant laws and international standards to ensure service quality and protect customer interests. Our products implement ban measures on environmentally hazardous substances in compliance with EU regulations such as RoHS and REACH. By restricting Hazardous Substances (HS) including lead, mercury, hexavalent chromium, PBBs, PBDEs, and other harmful materials, we provide green products that meet customer requirements, aiming to minimize environmental and social impacts throughout the product life cycle. In 2025, two customer satisfaction surveys were completed with average scores of 86.3 and 86.5, respectively. For the past three years, the Company has consistently achieved the "Satisfied" target (average score of 80 or above).	No major difference
(VI) Has the Company established supplier management policy, requested suppliers to comply	√		Upholding the highest standards of the "Responsible Business Alliance (RBA) Code of Conduct," we are committed to protecting the environment, human rights, safety, and health. We integrate international	No major difference

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
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with relevant regulations with regards to the issues of the environmental protection, occupational safety and health or labor rights etc. and the implementation status thereof?			standards and regulations such as ISO 14001, RoHS, and HSF (Hazardous Substance Free) to establish corresponding management mechanisms. The Company actively assists suppliers in improving their social, environmental, and ethical conditions to jointly promote the sustainable development of the industrial value chain. Through the signing of RBA Commitment Letters and on-site audits, we communicate with suppliers to verify their compliance. The Company requires both major and non-major raw material suppliers to sign the "RBA Code of Conduct Commitment Letter." The scope of this commitment includes clauses on business ethics, human rights, and environmental considerations. In 2025, a total of 368 raw material suppliers signed the RBA Commitment Letter. The signing rate for major raw material suppliers reached 100%, and the overall signing rate for all raw material suppliers reached 96%, achieving our 2025 mid-term target (60% signing rate) ahead of schedule. In 2025, we conducted on-site audits for 29 key suppliers. Regarding the items identified for improvement, the deficiency rectification rate was 100%.	
V. Has the Company stipulated standards or guidelines according to the internationally accepted report, prepared sustainability	√		As of 2025, the Company has published its Sustainability Report for 12 consecutive years. The report is prepared in accordance with the Universal Standards, Sector Standards, and Topic Standards issued by the Global Reporting Initiative (GRI). It also references the Sustainability Accounting Standards Board (SASB) standards to disclose industry-specific metrics	No major difference

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
report and reports for disclosing non-financial information of the Company? Have the aforementioned reports been confirmed or verified by a third-party certification unit?			and includes a SASB content index. Furthermore, the report has obtained an assurance statement from SGS Taiwan Ltd. based on the AA1000 Assurance Standard (AA1000AS v3) Type 1 application, which is publicly available on the Company's official website. (https://www.pcbut.com.tw/portal/inner-page.html?P=6&SP=7)	

VI. If the Company has formulated its own Sustainable Development Best Practice Principles in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe the differences between its operation and the established Principles: No major difference.

VII. Other Material Information Relevant to Understanding the Progress of Sustainability Initiatives

(I) Sustainability Achievements

1. In 2025, 100% of the Company's products complied with RoHS regulatory requirements, and on-site audits were conducted covering 100% of key raw material suppliers.
2. In 2025, all of the Company's facilities successfully completed periodic recertification under ISO 45001:2018 Occupational Health and Safety Management System.
3. The Company continues to maintain annual certifications in ISO 14064-1 Greenhouse Gas Inventory, ISO 14001 Environmental Management System, and ISO 50001 Energy Management System.
4. The Company received a number of notable recognitions in 2025, including the Bronze Award in the Sustainability Report category at the Taiwan Corporate Sustainability Awards (TCSA), the Sustainability Excellence Enterprise award under the Comprehensive Sustainability Performance category, a "B" Management rating in CDP Climate Change assessment, a "B–" Management rating in CDP Water Security assessment, the Migrant Worker-Friendly Employer recognition by New Taipei City Government, and the Gold Award in the Technology & Energy R&D sector at the 1111 Job Bank 2025 Happy Workplace Awards.
5. The Company continues to advance energy conservation, carbon reduction, and low-carbon transition initiatives. Key measures include the replacement of aging equipment, improvement of operational efficiency, implementation of centralized production scheduling and load management controls, installation of rooftop solar power generation systems, and procurement of renewable energy as a core component

Implementation item	Implementation status			Discrepancies from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and cause
	Yes	No	Summary	
			of its low-carbon transition strategy.	

Year	**Total Electricity Consumption (kWh)**	**Renewable Energy Usage (kWh)**	**Renewable Energy Utilization Rate**
2025	**210,711,142**	**7,780,993**	**3.69%**

Note: For additional carbon reduction data and related initiatives, the final figures disclosed in the Yaohua Electronics Sustainability Report shall prevail.

Climate related information of TWSE/TPEx listed companies

1. Implementation of climate-related information

Item	Implementation
1. Describe the supervision and governance of climate related risks and opportunities by the Board of Directors and management.	**I. Board Oversight of Climate-Related Risks and Opportunities** (1)The Board of Directors serves as the highest governing body for overseeing climate-related risks and opportunities. It is responsible for reviewing the impacts of climate change on the Company's operations, finances, and strategic development, as well as supervising the implementation of relevant management policies and targets.◦ (2)The Board regularly receives reports from management on climate-related issues, including greenhouse gas management, carbon reduction strategies, energy consumption, climate risk assessments, response measures, and implementation outcomes. Furthermore, the Board provides guidance and strategic direction on significant climate-related matters. (3)Major initiatives involving significant investments, equipment upgrades, energy transition, the adoption of renewable energy, the establishment of carbon management systems, or other climate-related capital expenditures are submitted to the Board of Directors for review. This ensures that such actions remain consistent with the Company's overall business strategy and sustainability goals. (4)The Company regularly reviews the progress of climate action plans and the achievement of targets, making rolling adjustments based on internal and external environmental changes when necessary. This approach enhances the Company's resilience in the face of climate change risks.◦ **II. Management's Role in Assessing and Managing Climate-Related Risks and Opportunities** (1)The Company has established an ESG-related governance structure, with senior management overseeing the implementation of climate change, environmental management, energy management, and sustainability initiatives. This leadership is also responsible for cross-departmental coordination and resource integration.◦ (2)The Sustainability Committee (or relevant committees) regularly reviews the Company's progress across Environmental, Social, and Governance (ESG) dimensions. It is also responsible for reporting to the Board of Directors on the identification, assessment, and management of climate-related risks and opportunities, as well as the execution results of established targets. (3)Based on their respective roles and responsibilities, management integrates departments across operations, production, facility management, procurement, sales, finance, and risk management to collaboratively advance greenhouse gas (GHG) inventory, carbon reduction projects,

Item	Implementation
	energy-saving measures, supply chain management, and responses to customer sustainability requirements. （4）In alignment with the TCFD and IFRS S2 frameworks, the Company is progressively integrating the management of climate-related risks and opportunities into its overall risk management processes. This integration serves as a critical basis for strategic planning, operational management, and capital expenditure assessments.
2. Describe how the identified climate risks and opportunities affect the Company's businesses, strategies and finance (short-term, mid-term and long-term). 3. Describe the financial impacts of extreme weather events and transition activities	Drawing on international climate scenario analysis methodologies, the Company adopts the SSP1-2.6 and SSP5-8.5 scenarios to identify climate-related risks and opportunities across short, medium, and long-term horizons. These scenarios are utilized to assess the potential impacts on our business, strategy, and financial performance. **1. Climate-Related Time Horizon Definitions** (1) Short-term: 1 to 3 years (2) Medium-term: 3 to 10 years (3) Long-term: More than 10 years, with extended observation through 2050. **2. Identification of Physical Risks** The Company evaluates high temperatures, extreme precipitation, flooding, droughts, unstable water and power supply, and other extreme weather events. The primary identified risks are as follows: (1) **Acute Physical Risk – Extreme weather events such as typhoons and floods：** Potential impacts include damage to facility infrastructure, production interruptions, logistics delays, or affected delivery schedules. (2) **Acute Physical Risk – Compound disasters such as earthquakes** May lead to equipment downtime, production line interruptions, and short-term operational losses. (3)**Chronic Physical Risk – Rising temperatures, changing precipitation patterns, and shifting climate patterns** These trends may increase air conditioning and cooling loads, intensify pressure on water and electricity supplies, and ultimately drive up operational costs. **3. Identification of Transition Risks** **Driven by the global transition toward a net-zero society and a lower-carbon economy, the primary transition risks identified by the Company are as follows:** **(1) Policy and Legal Risks** Including carbon fees, carbon taxes, greenhouse gas management, climate disclosure requirements, and cross-border carbon regulations, these factors may increase compliance and

Item	Implementation
4. Describe how the identification, assessment and management process of climate risks are integrated into the overall risk management system.	operational costs. **(2) Market Risks** Including rising raw material costs, energy price volatility, and increasing demands from customers and international brands for low-carbon supply chains and carbon emission management. **(3) Technology Risks** Including insufficient speed in adopting low-carbon processes, energy-saving equipment, and alternative materials, which may adversely affect the Company's competitiveness. **(4) Geopolitical and International Relations Risks** Factors including geopolitical tensions, supply chain restructuring, shifts in trade policies, and regional energy price volatility may impact the stability of raw material supplies, transportation costs, and strategic market positioning. **4. Climate-Related Opportunities** (1) Enhance energy efficiency and reduce long-term operational costs through carbon reduction initiatives, process optimization, and equipment upgrades. (2) By responding to customers' low-carbon procurement requirements and enhancing green supply chain management capabilities, the Company can secure orders from international clients and strengthen its market competitiveness. (3) Advancing the use of renewable energy, water recycling, and low-carbon process technologies enhances the Company's resilience and aligns our development with the global transition toward a net-zero society. **5. Impact on Capital Expenditure (CAPEX)** (1)In response to the requirements for energy conservation, carbon reduction, process improvement, and low-carbon transition, the Company will continue to invest in high-efficiency equipment, energy-saving systems, energy management systems (EMS), and process optimization solutions. These investments aim to enhance energy efficiency and reduce carbon emissions per unit of product. (2) To mitigate physical risks such as high temperatures, flooding, water shortages, and power outages, the Company will invest in flood prevention facilities, drainage systems, backup power, water reclamation equipment, and facility resilience enhancement projects as needed. These initiatives are expected to increase capital expenditures. (3) To comply with customer mandates and regulatory requirements, the potential adoption of renewable energy, energy storage systems, or low-carbon process technologies will also increase capital investment needs in the medium to long term. **6. Impact on Revenue and Earnings**

Item	Implementation
	(1) Failure to meet customer requirements for low-carbon transition, carbon management, or sustainable supply chains may adversely affect customer ratings, product introduction timelines, and order opportunities, thereby impacting overall revenue performance. (2) Extreme weather events—such as typhoons, floods, power outages, water shortages, or logistics disruptions—may lead to short-term work stoppages, reduced production, delayed deliveries, and order backlogs, thereby impacting the recognition of revenue for the current period. (3) Conversely, by proactively implementing low-carbon processes, increasing the proportion of renewable energy, and meeting customers' net-zero mandates, the Company can strengthen partnerships with international clients, secure more green orders, and enhance its overall market competitiveness. **7. Impact on Direct Costs** (1) In response to carbon fees, carbon taxes, energy transition, and customer carbon reduction mandates, the Company may face increased costs related to electricity consumption, renewable energy procurement, carbon management, inventory verification, and regulatory compliance. (2) Upstream raw material suppliers, influenced by carbon costs, energy prices, and environmental regulations, may reflect these related costs in their material pricing, thereby increasing the Company's procurement expenses. (3) In the event of extreme weather occurrences, additional costs may arise from equipment repairs, product write-offs, overtime labor, alternative transportation, and increased insurance premiums. **8. Indirect Financial Impact** (1) Changes in international relations and supply chain restructuring may lead to unstable raw material supplies, increased inventory levels, and rising logistics adjustment costs. (2) To strengthen operational resilience, the Company may need to expand its diverse sourcing base, implement strategic stockpiling, and increase the proportion of local procurement. These actions will subsequently affect working capital allocation and the overall cost structure. **9. Climate-Related Risk Identification and Assessment Process** (1)The Company continuously monitors industry trends, international climate policies, regulatory changes, customer requirements, supply chain dynamics, and shifts in the operating environment as the foundation for identifying climate-related risks and opportunities. (2) Based on their respective functions, departments across operations, production, facility management, procurement, sales, R&D, and finance collect and provide feedback on climate-related information. This input serves as the basis for risk identification and analysis.

Item	Implementation
	(3) In alignment with TCFD, IFRS S2, and industry characteristics, the Company conducts climate risk assessments across short, medium, and long-term horizons based on the likelihood of occurrence, impact severity, and time scales. Furthermore, scenario analyses are performed incorporating the SSP1-2.6 and SSP5-8.5 scenarios. **10. Climate-Related Risk Management Process** (1) The Company has integrated climate-related risks into its overall risk management mechanism. Relevant functional units manage these risks based on their specific attributes, while cross-departmental collaboration is leveraged to drive the implementation of response measures. (2)Climate risk management encompasses energy management, water resource management, greenhouse gas (GHG) inventory, carbon reduction plans, supply chain risk management, occupational health and safety (OHS), Business Continuity Planning (BCP), and disaster response measures. (3) For material climate risk items, management will formulate improvement plans, establish management targets, and track implementation progress based on the assessment results, while regularly reviewing their effectiveness. **11. Integration with the Overall Risk Management System** (1) The Company's sustainability-related organizations periodically consolidate the results of climate risk identification, assessment, and management, reporting them to senior management and the Board of Directors. This process ensures that climate risk management remains consistent with the Company's overall business strategy. (2)The results of climate-related risk assessments have been progressively integrated into the Company's existing risk management procedures. They serve as a critical reference for operational management, investment decision-making, supply chain strategy, capital expenditure, and internal controls. (3) The Company provides continuous rolling updates to its climate risk assessments and response measures in light of changes in the internal and external environments, thereby strengthening the overall risk management system and enhancing our resilience for sustainable operations.
5. If a scenario analysis is conducted to assess the resilience in face of climate change risks, it is necessary to describe the scenarios, parameters, assumptions, factors of analysis and primary financial	In accordance with the TCFD framework and the specific characteristics of the printed circuit board (PCB) manufacturing industry, the Company conducts scenario analyses for both transition and physical risks. We evaluate the potential impacts of various climate scenarios on our operational activities, supply chain management, and financial performance, using these assessments as a basis for risk management and resource allocation. **I.Scenario Settings** The Company adopts the following two climate scenarios as the basis for its analysis:

Item	Implementation
impacts.	**1.Scenario: SSP1-2.6** This low-emissions scenario assumes an accelerated global push for carbon reduction policies, renewable energy adoption, carbon management systems, and net-zero transitions, moving toward a zero-carbon society. Under this scenario, the Company primarily faces transition risks such as rising carbon costs, energy transition challenges, heightened customer carbon reduction mandates, and supply chain low-carbon management requirements. **2.Scenario: SSP5-8.5** This high-emissions scenario assumes that global carbon reduction progress falls short of expectations, leading to a continuous increase in the frequency and intensity of extreme weather events. Under this scenario, the Company primarily faces physical risks, including high temperatures, extreme precipitation, flooding, droughts, unstable water and power supply, and logistics disruptions. **3.Incorporation of Global Perspectives and International Relations** In addition to assessing regional climate risks at our production sites, the Company's scenario analysis also incorporates the impacts of global supply chains, major sales markets, the progression of international net-zero policies, cross-border carbon regulations, and shifts in international relations. These assessments cover the resulting effects on raw material supplies, energy prices, transportation costs, and customer demands. **II.Assessment Period** The Company has established the following assessment periods based on the nature of the risks and our management cycles: **1. Short-term:** 1 to 3 years **2. Medium-term:** 3 to 10 years **3.Long-term: More than 10 years (with extended observation through 2050)** **III.Key Parameters and Assumptions** The key parameters and assumptions adopted in the Company's scenario analysis are as follows: **1.Parameters for Transition Risks** 1.Carbon fees, carbon taxes, and carbon emission management systems in various operating regions are becoming increasingly stringent. 2.The proportion of renewable energy usage is rising, leading to increased costs for green energy procurement. 3.Demands from international brand customers and end markets for supply chain decarbonization, carbon footprint disclosure, and low-carbon products continue to escalate. 4.The global push for a zero-carbon society is driving the manufacturing industry toward energy-saving, high-efficiency, and low-carbon process transitions. 5.Changes in international relations may lead to energy price volatility, supply chain

Item	Implementation
	restructuring, and trade policy adjustments. **2.Parameters for Physical Risks** (1) Rising mean temperatures and an increase in the number of extreme heat days. (2) Increased probability of extreme precipitation, typhoons, and flooding events. (3) Escalating risks of regional droughts and water rationing. (4) Power outages, load shedding, or unstable power supply caused by extreme weather conditions. (5)Delays or disruptions in transportation and logistics systems due to climate-related disasters. **IV.Analysis Factors** In accordance with the operational characteristics of the printed circuit board (PCB) manufacturing industry, the Company has selected the following analysis factors for scenario evaluation: **1.Energy Consumption:** Assessing energy consumption and energy cost fluctuations across production equipment, HVAC systems, chilled water systems, air compression systems, and other utility facilities. **2. Water Demand:** Evaluating the dependency of processes such as cleaning, etching, electroplating, and wastewater treatment on a stable water supply. **3. Facility and Equipment Resilience:** Assessing the impact of events such as high temperatures, flooding, and power outages on equipment utilization, product yield, and production stability. **4. Supply Chain Continuity:** Evaluating supply risks for copper foil, glass fiber cloth, resin, chemical solutions, and other critical raw materials. **5. Logistics and Delivery Capability:** Assessing the impact of climate disasters or geopolitical shifts on transportation, warehousing, and delivery schedules. **6. Regulatory and Market Requirements:** Evaluating regional climate regulations, carbon management systems, customers' low-carbon procurement standards, and product environmental information disclosure requirements. **7. Operational Site Location Risks:** Evaluating the risks of high temperatures, flooding, water shortages, and power supply stability in the regions where each manufacturing site is located. **V.Principal Financial Impacts** The Company’s assessment of the principal financial impacts of climate change risks under various scenarios is as follows: **1.Increase in Operating Costs** 1. Rising energy and operating costs driven by carbon fees, carbon taxes, renewable energy

Item	Implementation
	procurement, and the implementation of energy-saving and carbon reduction initiatives. 2. Potential pass-through of increased carbon management and environmental regulatory costs from upstream suppliers to raw material procurement prices. 3. Increased expenditures on carbon footprinting (at both organizational and product levels), third-party verification, and management activities in response to customer and regulatory requirements. **2.Increase in Capital Expenditures** 1. Investment in energy-efficient equipment, energy management systems (EMS), renewable energy facilities, and energy storage systems (ESS). 2. Capital expenditures for flood control, drainage improvement, backup power supplies, water recycling systems, and facility resilience enhancement projects. 3. Upgrading production processes and low-carbon technologies in alignment with the transition toward a net-zero society. **3.Risks to Revenue and Order Intake** 1. Failure to meet customers' carbon reduction requirements may adversely affect supply chain ratings, customer certifications, and future order opportunities. 2. Enhancing low-carbon production capabilities and green supply chain management performance will help secure orders from international clients and strengthen overall market competitiveness. **4.Risks of Business Interruption and Losses** 1.Extreme heat, flooding, water shortages, or power outages may result in short-term business interruptions, reduced production volume, or delivery delays. 2. Damage to facilities and equipment, product scrap, overtime labor costs, and expedited shipping may lead to increased non-recurring losses. **5.Costs of Supply Chain Reconfiguration and Operational Adjustments** 1. Shifts in international relations, geopolitical risks, or cross-border carbon management systems may lead to higher costs associated with supply chain reconfiguration, diversified sourcing, and safety stock management. 2.To mitigate risks, the Company may need to adjust its procurement, production, and logistics configurations to enhance overall operational resilience. **VI、Resilience Assessment Results** **1. Under the SSP1-2.6 scenario:** The Company primarily faces transition risks, including rising carbon costs, increased investment in low-carbon transition, and heightened carbon reduction requirements from customers. However, by proactively promoting energy-saving initiatives, increasing renewable energy usage, and strengthening

Item	Implementation
	supply chain carbon management, the Company can maintain its market competitiveness and capture low-carbon business opportunities. **2. Under the SSP5-8.5 scenario:** The Company primarily faces physical risks, such as high temperatures, flooding, water shortages, power outages, and logistics disruptions. To mitigate operational impacts, the Company will enhance facility disaster prevention capabilities, strengthen backup water and power systems, establish supply chain diversification mechanisms, and refine emergency response management. **3. Overall Conclusion:** Building on our global operational footprint, the transition toward a net-zero society, and shifts in international relations, the Company will continue to periodically review climate risk scenarios, update key parameters, and strengthen response measures. This ongoing process aims to enhance our operational resilience and financial robustness in the face of climate change risks.
6. If there is a transition plan to address and manage climate related risks, please describe the contents of the plan as well as the metrics and targets used to identify and manage physical risks and transition risks.	To address the potential impacts of climate change on operations, supply chains, and finance, the Company has established climate-related risk management and transition plans. These are integrated into our overall risk management mechanism and sustainable governance framework. The Board of Directors holds ultimate oversight responsibility, while the Sustainability Development Committee and relevant functional departments collaboratively drive and implement these initiatives. **I.Contents of the Transition Plan** The Company's Climate Transition Plan centers on energy conservation, renewable energy adoption, low-carbon production, supply chain resilience, and water resource management. Key highlights are as follows: **1. Renewable Energy Adoption and Energy Transition** (1) Plans are in place to increase the proportion of renewable energy usage annually through wind power, Solar Power Purchase Agreements (PPAs), and the construction of on-site rooftop solar systems. (2) In 2025, the Company purchased 7,780,993 kWh of solar power as a supporting measure for green energy adoption and carbon reduction management. (3) Starting from 2026, the Company further plans to scale up solar and wind power procurement, along with increasing self-generated solar capacity, to reduce carbon emissions from purchased electricity (Scope 2). **2. Energy Efficiency Improvements in Processes and Equipment** (1) Continuously investing in high-efficiency equipment, energy management systems, and process optimization solutions to enhance energy efficiency and reduce carbon emissions per unit of product. (2) Promoting energy-saving improvements and energy performance management for

Item	Implementation
	high-energy-consuming equipment, HVAC systems, chilled water systems, and air compression systems. **3. Low-Carbon Manufacturing and Response to Customer Requirements** (1) In response to demands from international brand customers for low-carbon manufacturing, carbon management, and supply chain decarbonization, the Company continues to strengthen its carbon management capabilities across both products and production processes. (2) By increasing renewable energy usage, promoting energy-saving initiatives, and implementing low-carbon process management, the Company aims to maintain its order competitiveness and market leadership. **4. Water Resource and Operational Resilience Management** To mitigate physical risks such as extreme heat, water shortages, flooding, and unstable utility supplies, the Company continues to implement resilience engineering projects—including water recycling, backup supply systems, and drainage and flood control facilities—to minimize the risk of business interruption. **5. Supply Chain Risk Management** The Company closely monitors price fluctuations and supply stability for raw materials, resins, chemical solutions, and critical energy sources. We timely adjust our procurement and supply chain management strategies to enhance overall supply resilience. **II.Climate Risk Identification and Management Approach** The Company integrates climate-related transition and physical risks into its overall risk management procedures for identification and management. We employ scenario analysis as our primary assessment methodology, focusing on: ● **SSP1-2.6 Scenario:** A low-emission scenario assuming accelerated global decarbonization and energy transition. ● **SSP5-8.8 Scenario:** A high-emission scenario assuming that global decarbonization progress falls short of expectations, with a continuous increase in extreme weather events. Furthermore, the assessment is conducted across different time horizons: ● **Short-term:** 1 to 3 years ● **Medium-term:** 3 to 10 years ● **Long-term:** Over 10 years, with the analytical horizon extending to 2050 **III.Identified Material Climate Risks** **1. Physical Risks** ● **Acute Physical Risks**：Extreme weather events, such as typhoons and floods, may lead to physical damage to facility infrastructure, production interruptions, logistics delays, or adverse impacts on delivery schedules.

Item	Implementation
	● **Chronic Physical Risks**：Long-term shifts in climate patterns, such as rising temperatures, changing precipitation patterns, water shortages, and unstable utility supplies, may lead to increased loads on cooling and HVAC systems. This escalation in water and electricity demand could subsequently drive up overall operating costs. **2. Transition Risks** ● **Policy and Legal Risks**：Potential tightening of requirements for carbon fees, carbon taxes, greenhouse gas (GHG) management, energy efficiency, and pollution control. ● **Market Risks**：Fluctuations in energy prices, rising raw material costs, heightened customer demands for low-carbon products, and increasing pressure for supply chain decarbonization. ● **Technology Risks**：Insufficient progress in the adoption of low-carbon processes, energy-efficient equipment, and alternative materials may adversely impact the Company's competitiveness. ● **International Relations Risks**：Shifts in international politics, trade policies, geopolitical dynamics, and cross-border carbon regulations may impact raw material supplies, transportation costs, and market positioning. **IV.Key Metrics for Identifying and Managing Climate-Related Risks** The primary metrics used by the Company to identify and manage physical and transition risks include, but are not limited to: **1. GHG Emissions Metrics** ● Scope 1 GHG Emissions ● Scope 2 GHG Emissions ● Total Scope 1 and Scope 2 GHG Emissions **2. Energy Management Metrics** ● Total Electricity Consumption ● Renewable Energy Consumption and Percentage ● Wind and Solar Power Procurement ● On-site Solar Power Generation ● Energy Efficiency Improvement Performance **3. Water Resource and Operational Resilience Metrics** ● Water Consumption and Recycling Rate **4. Supply Chain and Market Metrics** ● Supply Stability of Critical Raw Materials

Item	Implementation
	● Response to Customer Low-Carbon Requirements ● Tracking Status of Regulatory and Carbon Management System Changes **V.Climate Risk Management Targets** The Company has established the following climate-related management targets: ● Using 2020 as the base year, the target is to achieve a 30% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030. ● Increase the volume and percentage of renewable energy usage year-on-year. ● Continuously drive energy conservation, carbon reduction, and low-carbon process improvements. Strengthen water resource management, backup capabilities, and supply chain resilience to mitigate the operational impacts of climate-related events.
7. If internal carbon pricing is used as a planning tool, please describe the basis for pricing.	Under assessment and planning
8. Please explain the activities, GHG emission scope, plan schedules and annual progress if there are climate related targets. If carbon offset or renewable energy certificates (RECs) are used to attain relevant targets, please describe the source and quantity of carbon offset or the number of RECs.	The Company has established climate-related reduction targets, using 2020 as the base year, to drive greenhouse gas reduction and energy transition initiatives. The targets and their implementation status are described below: **I.Climate-Related Targets** The Company has designated 2020 as the base year for greenhouse gas emissions and established the following targets: ●By 2030, Scope 1 and Scope 2 greenhouse gas emissions will be reduced by 30% compared to the base year. **II.Activities Covered by the Targets** The primary activities covered by the aforementioned targets include: 1. Energy Efficiency Improvements in Production Processes 2. Energy-saving management for HVAC, chilled water, air compression, and other utility systems. 3. Renewable energy adoption, including wind power procurement, solar power procurement, and on-site solar power generation. 4. Implementation of energy management systems and enhancement of equipment efficiency. 5. Water recycling, backup supply systems, and related resilience improvement measures. 6. Low-Carbon Processes and Supply Chain Decarbonization Management.

Item	Implementation
	III.Greenhouse Gas (GHG) Emissions Scopes The GHG emissions scopes covered by the Company's climate targets are as follows: ● **Scope 1:** Direct emissions from on-site sources, including stationary combustion, mobile combustion, and direct emissions from manufacturing processes or equipment. ● **Scope 2: Indirect greenhouse gas emissions from the generation of purchased electricity.** **IV.Planning Schedule** The Company's reduction planning uses 2020 as the base year and extends through 2030, with implementation progressing in alignment with our medium- to long-term energy transition roadmap. The roadmap for renewable energy usage is outlined as follows: <table><tr><td>Year</td><td>Wind Power Procurement (1,000 kWh)</td><td>Solar Power Procurement (1,000 kWh)</td></tr><tr><td>2026</td><td>0</td><td>8,750</td></tr><tr><td>2027</td><td>0</td><td>9,750</td></tr><tr><td>2028</td><td>0</td><td>10,750</td></tr><tr><td>2029</td><td>14,000</td><td>11,750</td></tr><tr><td>2030</td><td>22,500</td><td>10,000</td></tr></table> **V.Annual Achievement Progress** Each year, based on the results of our greenhouse gas inventory and energy usage, the Company reviews the reduction performance for Scope 1 and Scope 2. This process ensures we are tracking in alignment with the planned pathway toward our 2030 reduction targets. As of 2025, the key initiatives implemented by the Company include: ● Procured 7,780,993 kWh of solar power. ● Continuously advancing renewable energy procurement planning and the strategic rollout of on-site solar power generation. ● Continuously driving energy conservation, carbon reduction, equipment efficiency enhancements, and low-carbon transition initiatives. **VI.Renewable Energy Usage Status** To support the transition to low-carbon operations and the use of renewable energy, the Company procured 7,780,993 kWh of renewable energy in 2025.

Item	Implementation
	The Company has obtained Taiwan Renewable Energy Certificates (T-RECs) as one of the verifications for our renewable energy management. Moving forward, the Company will continue to perform rolling reviews of our energy mix—including green power procurement, on-site generation, and certificate usage—to ensure alignment with our carbon reduction pathway.
9. GHG inventory and assurance, and reduction goals, strategies, and concrete action plans.	(To be completed in 1-1 and 1-2 separately)

1-1 GHG Inventory and Assurance Status in the Last 2 Years

1-1-1 Greenhouse Gas Inventory Information

Describe the greenhouse gas emissions (tCO2e), intensity (tCO2e/NTD million), and data coverage in the last 2 years.

The following section describes the greenhouse gas (GHG) inventory assurance status of the Company and its consolidated subsidiaries for the most recent two years:

		2024		2025	
		Emissions (tonnes CO2e)	Intensity (tonnes CO2e/NT$ million of revenue)	Emissions (tonnes CO2e)	Intensity (tonnes CO2e/NT$ million of revenue)
Parent company	Scope 1 Direct GHG emissions	4,402.9168		13,460.0488	
	Scope 2 Indirect GHG emissions	104,421.6122		95,909.1088	
	Subtotal	108,824.5290		109,369.158	
Subsidiaries in the consolidated financial statements	Scope 1 Direct greenhouse gas emissions	2,678.46		2,866.65	
	Scope 2 Indirect GHG emissions	52,937.30		53,842.16	
	Subtotal	55,615.76		56,708.81	
Total		164,440.2890	8.8733	166,077.968	10.2225

Note: 2024 revenue = NT$18,531.998 million; 2025 revenue = NT$16,246.291 million

Note 1. Direct emissions (scope 1, i.e. directly generated from emission sources owned or controlled by the Company), indirect emissions from energy (scope 2, i.e. indirect greenhouse gas emissions generated from imported electricity, heat or steam), and other indirect emissions (scope 3, i.e. emissions generated from operating activities of a company that are not indirect emissions from energy but come from sources owned or controlled by other companies).

Note 2: The data coverage of the direct emissions and the indirect emissions from energy shall be handled in accordance with the schedule specified in the regulations referred to in Paragraph 2, Article 10 of these Guidelines. The information of other indirect emissions may be disclosed voluntarily.

Note 3: Greenhouse gas inventory standard: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions can be calculated per unit of product/service or turnover, and at least the data calculated based on turnover (NT$ million) shall be stated.

1-1-2 GHG inventory and assurance

Describe the assurance status in the last 2 years to the day this report was printed, including the scope, institution, criteria and opinion of the assurance.
The assurance status of the Company and a portion of the subsidiaries included in the consolidated financial statements conducted in the last two years is as follows:

Scope of assurance executed		2024 Emissions (tonnes CO2e)	2025 Emissions (tonnes CO2e)
Parent company	Scope 1 Direct GHG emissions	4,402.9168	13,460.0488
	Scope 2 Indirect GHG emissions	104,421.6122	95,909.1088
	Subtotal	108,824.5290	109,369.158
	As a percentage of the disclosure data of 1-1-1 above	100%	100%
Verification Institution		SGS Taiwan Limited	SGS Taiwan Limited
Verification status explanation		Verification standard ISO 14064-3: 2019 Limited assurance/reasonable assurance level	Verification standard ISO 14064-3: 2019 Limited assurance/reasonable assurance level
Verification opinion/conclusion		Unqualified conclusion/opinion	Unqualified conclusion/opinion
Subsidiaries in the consolidated financial statements	Scope 1 Direct GHG emissions	2,678.46	2,866.65
	Scope 2 Indirect GHG emissions	52,937.30	53,842.16
	Subtotal	55,615.76	56,708.81
	As a percentage of the disclosure data of 1-1-1 above	100%	100%
Verification Institution		TUV Nord China	TUV Nord China
Verification status explanation		Verification standard ISO 14064-3: 2019 Reasonable assurance level	Verification standard ISO 14064-3: 2019 Reasonable assurance level
Verification opinion/conclusion		Unqualified conclusion/opinion	Unqualified conclusion/opinion

Note 1: The schedule specified in the regulations referred to in Paragraph 2, Article 10 of these Guidelines shall apply. If the company fails to obtain a complete greenhouse gas assurance opinion as the publication date of this annual report, it shall indicate that "the complete assurance information will be disclosed in the sustainability report." If the company does not prepare a sustainability report, it shall indicate that "the complete assurance information will be disclosed on the MOPS", and shall disclose complete assurance information in the annual report of the next year.

Note 2: The assurance institution shall comply with the relevant requirements that TWSE and TPEx have established for sustainability report assurance institutions.

Note 3: Please refer to the Best Practice Reference Examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for the disclosure content.

1-2 GHG reduction goals, strategies, and concrete action plans.

Describe the base year for reduction of greenhouse gases and reduction data, reduction goals, strategies and specific action plans, and achievement status of the reduction goals.
The parent company designates 2020 as the baseline year for greenhouse gas reduction, with baseline emissions recorded as follows: • Scope 1 Emissions: 5,249.3613 tCO_2e • Scope 2 Emissions: 112,236.2001 tCO_2e • Combined Scope 1 and Scope 2 Baseline Emissions: 117,485.5614 tCO_2e (I) Reduction Targets The parent company has established the following greenhouse gas reduction targets: • Baseline Year: 2020 • Target: Achieve a 30% reduction in combined Scope 1 and Scope 2 greenhouse gas emissions by 2030 relative to the baseline year Based on this target, the 2030 reduction objectives are as follows: • Target Reduction Volume: 35,245.6684 tCO_2e • 2030 Target Emissions Cap: 82,239.8930 tCO_2e or below (II) Reduction Strategies In response to climate change and the net-zero transition, the parent company has formulated the following reduction strategies as the primary framework for achieving its 2030 reduction targets: 1. Promotion of Renewable Energy Adoption • Progressively increase the proportion of renewable energy consumption by procuring wind power and solar power, thereby reducing the emission intensity of purchased electricity. • In 2025, the Company procured 7,780,993 kWh of solar photovoltaic energy as part of its renewable energy management measures.

2. Continued Advancement of Energy Efficiency Improvements

- Implement ongoing energy efficiency improvements and operational optimization across production processes, high energy-consuming equipment, air conditioning systems, chilled water systems, compressed air systems, and other utility facilities.
- Reduce energy consumption and per-unit product emissions through equipment replacement, process optimization, and the deployment of energy management systems.

3. Promotion of Low-Carbon Manufacturing and Energy Management

- In alignment with customers' low-carbon supply chain requirements, progressively develop low-carbon processes and carbon management capabilities to enhance carbon reduction performance across products and manufacturing operations.
- Regularly monitor energy consumption, greenhouse gas emissions, and the implementation progress of carbon reduction measures, with dynamic adjustments made to the reduction pathway as needed.

4. Integration of Resilience and Transition Investments

- In response to climate-related risks including elevated temperatures, water scarcity, and unstable power supply, continue to invest in energy management, water recycling, backup supply infrastructure, and facility improvement projects, with equal emphasis on carbon reduction and operational resilience.

(III) Specific Action Plans

The parent company's primary action plans currently under development are as follows:

1. Renewable Energy Procurement and Deployment

- Continue to advance wind power and solar power purchase agreements.
- Progressively scale up renewable energy adoption in accordance with planned timelines to reduce Scope 2 emissions.

2. Equipment Energy Efficiency and System Optimization

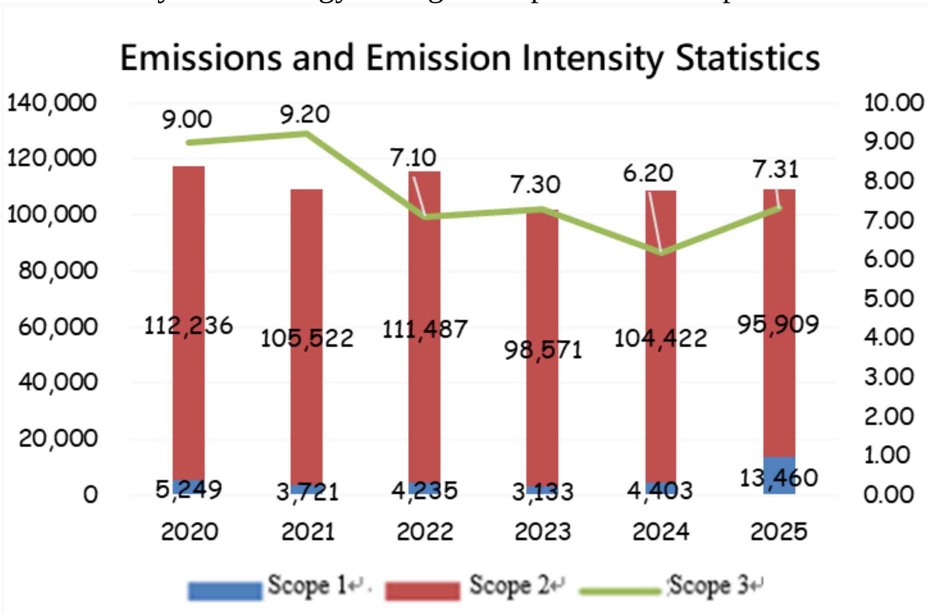
- Drive the replacement of equipment with high-efficiency alternatives.
- Implement energy efficiency improvements across air conditioning, chilled water, compressed air, and process equipment systems.
- Strengthen energy consumption monitoring and performance analytics.

(IV) Progress Toward Reduction Targets

The parent company has completed the planning of its reduction targets and reduction pathway, and continues to advance renewable energy adoption alongside various energy conservation and carbon reduction initiatives. In 2025, the Company procured 7,780,993 kWh of solar photovoltaic energy as a concrete measure toward achieving its carbon reduction targets.

Going forward, the Company will continue to pursue the following in accordance with its plans:

- Introduce green electricity sources including wind and solar power
- Implement energy efficiency improvements for process and utility equipment
- Continuously refine energy management practices and optimize carbon emission processes



Note 1: It shall be handled in accordance with the schedule specified in Paragraph 2 of Article 10 of these standards.

Note 2: The base year shall be the year in which the inventory is completed based on the boundary of the consolidated financial reports. For example, in accordance with the regulation referred to in Paragraph 2, Article 10 of these Guidelines, companies with a capital of more than NT$10 billion shall complete the inventory referred to in the 2024 consolidated financial report in 2025, and thus the base year is 2024. If the company has completed the inventory referred to in the consolidated financial report ahead of time, the earlier year concerned may be used as the base year. In addition, the data for the base year can be calculated as a single year or as the average of multiple years.

Note 3: Please refer to the Best Practice Reference Examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for the disclosure content.

(VI) Ethical Corporate Management Practices, and Deviations from Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons:

Evaluation Item	Operation Status (Note 1)			Discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
I. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures				
(I)Has the Company formulated an integrity management policy approved by the board of directors, expressed the integrity management policy and practices in regulations or external documents, and have the board of directors and senior management actively implemented the management policy?	√		(I)The Company has instituted the "Ethical Corporate Management Best Practice Principles" and the "Ethical Corporate Management Procedure and Code of Conduct" passed by the Board and disclosed at the official website of the Company and the MOPS. Directors, Independent Directors, and senior corporate officers at the rank of Vice President and higher have issued the "Declaration of Compliance With the Ethical Corporate Management Policy of Unitech Printed Circuit Board Corp.".	No major difference
(II) Has the company established assessment mechanism for unethical conduct risk, performed periodic analysis and assessed operating activities of relatively higher unethical conduct risk in the scope of business, and has established unethical conduct solution accordingly, and at least covering the preventive measures for the conducts described in each subparagraph of Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	√		(II)The Company has instituted the "Ethical Corporate Management Best Practice Principles" and the "Ethical Corporate Management Procedure and Code of Conduct" and has explicitly stated it in the Service Regulations.	No major difference
(III)Has the Company defined and enforced operating procedures, behavioral guidelines, penalties and grievance systems as part of its preventive measures against dishonest conducts? Are the above measures reviewed and revised on a regular basis?	√		(III)The Company duly observes the "Ethical Corporate Management Best Practice Principles", the "Ethical Corporate Management Procedure and Code of Conduct", and "CSR Manual - Ethic Code", including (1) business ethics; (2) no unjustified benefits; (3)	No major difference

Evaluation Item	Operation Status (Note 1)			Discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			information transparency; (4) intellectual property right; (5) fair trade, advertising, and competition, and (6) confidentiality of identity.	
II. Ethical Corporate Management in Practice (I)Has the Company evaluated the ethical records of its trading counterparties, and specified the ethical conduct clauses in the contracts signed with its trading counterparties?	√		(I)CSR is included in the supplier management procedure under the policy of the Company with routine evaluation and monitoring of the practices of the suppliers in CSR.	No major difference
(II)Has the Company set up a dedicated unit under the Board of Directors to promote corporate ethical management, and report the implementation of the ethical management policies and prevention programs against unethical behaviors to the Board of Directors on a regular basis (at least once a year)?	√		(II)The “CSR Committee” coordinates the advocacy of the institution and supervision of the pursuit of the ethical corporate management policy and preventive plans. The President acts as the convener of the Committee charged with the duties as stated in Article 17 of the “Ethical Corporate Management Best Practice for TWSE/TPEx-listed Companies” and reports to the Board on the implementation of CSR at least once a year, usually in the last session of the Board (November 11, 2025 for the year of 2025) in each fiscal year.	No major difference
(III)Has the Company established policies to prevent conflicts of interest, provided appropriate methods for stating one’s conflicts of interest, and implemented them appropriately?	√		(III)The Company prohibits any form of corruption, extortion, blackmail, embezzlement, gratuity, kickback, or any other illicit benefits. Each and everyone of the Company has the right to report to and inform the Administration Business Unit for investigation.	No major difference
(IV)Has the Company established effective accounting and internal accounting and control systems for the implementation of ethical corporate management	√		(IV)The Company has established related accounting and internal control systems, with internal auditors conduct routine audits.	No major difference

Evaluation Item	Operation Status (Note 1)			Discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
policies, prepared audit plans according to the evaluation results of dishonesty risks, and have they results audited by internal auditors or CPAs? (V) Has the Company provided internal and external training on topics of business integrity?	√		(V)The Legal Affairs Office of the Company provides education for employees every year.	No major difference
III. Implementation of Complaint Procedures (I)Has the Company established a specific whistle-blowing and reward system, established a channel to facilitate reporting, and assigned appropriate dedicated personnel to handle the reported cases?	√		(I)The Company has instituted the regulations governing the complaints of employees, and established convenient channels for reports and complaints, and appoints the Administration Business Unit to respond to all reports and complaints.	No major difference
(II)Has the Company established any investigation standard operation procedures for accepting reported misconducts, subsequent measures and relevant confidentiality measures required to be performed after the completion of the investigation?	√		(II)The Company has instituted the regulations governing the complaints of employees, and keeps all cases of complaints in strict confidence.	No major difference
(III)Has the Company taken any measure for the protection of the informants from suffering undue treatment?	√		(III)The Company keeps the identity of the informants in strict confidence, and protects the informants from attack, revenge, and other discriminatory treatment.	No major difference
IV. Enhanced Information Disclosure Does the Company disclose its Ethical Corporate Management Best Practice Principles as well as information about implementation of such guidelines on its website and the Market Observation Post System (“MOPS”)?	√		The Company has disclosed the content of its Ethical Corporate Management Best Practice Principles on the Company's website and the MOPS. And had appointed designated personnel to maintain and update the data.	No major difference

<table>
<tr><td rowspan="2">Evaluation Item</td><td colspan="3">Operation Status (Note 1)</td><td rowspan="2">Discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons</td></tr>
<tr><td>Yes</td><td>No</td><td>Summary</td></tr>
<tr><td colspan="5">V. If the Company has instituted the Ethical Corporate Management Best Practice Principles in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx-listed Companies”, specify the implementation of the principles and any variation, if applicable:
(I) The principles in operation and achievement in the year:
1. Compliance Dissemination: Under the theme "Together We Protect the Company's Trade Secrets," this initiative targets all domestic employees and promotes awareness of the importance of trade secrets to the Company, as well as the responsibilities and obligations incumbent upon employees to safeguard them.
2. Requirement for Vendors to Sign the Integrity Pledge: Effective July 2022, the Integrity Pledge has been incorporated as an annex to contracts entered into with business partners, and vendors are required to execute it concurrently with the principal agreement. (A total of 181 pledges were signed in 2025.)
(II) No significant variation.</td></tr>
<tr><td colspan="5">VI. Any other important information that could help us to understand the implementation of the Ethical Corporate Management Best Practice Principles better: (Such as the review and amendment to the Ethical Corporate Management Best Practice Principles)
Visit the Company’s website (https://www.pcbut.com.tw/portal/inner-page.html?P=5&SP=10) for more information.</td></tr>
</table>

Note 1: Specify in the field provided on the status of operation whether “yes” or “no” was chosen.

(Ⅶ) Any other vital information that helps to understand better the pursuit of corporate governance by the Company: For additional information, visit the website of the Company (https://www.pcbut.com.tw/portal/inner-page.html?P=5&SP=0).

The Company approved the setting up of the position of Corporate Governance Officer in a Board session dated April 28, 2020 (Vice President Wu, Chin-Fang, Head of Accounting and Finance, was appointed to the position). The continuing education and related training in 2024 as of the publication date of this Annual Report is specified below:

<table>
<tr><th>Date of Training</th><th>Continuing Education Institution</th><th>Course Content</th><th>Training Hours</th><th>Total Training Hours</th></tr>
<tr><td>2025.04.09</td><td>Taiwan Securities Association</td><td>Causes of financial fraud and prevention methods</td><td>3 hours</td><td rowspan="2">12 hours</td></tr>
<tr><td>2025.04.29</td><td>Taiwan Academy of Banking and Finance</td><td>Financial statements review and analysis of directors and supervisors</td><td>3 hours</td></tr>
</table>

2025.05.07	Taiwan Securities Association	Legal Liabilities and Case Studies for Directors, Supervisors, and Managers.	3 hours	
2025.06.11	Taiwan Securities Association	(ESG) Principles of Treating Customers Fairly and Ethical Management.	3 hours	

The Corporate Governance Officer shall receive at least 18 hours of training after assuming this position except for first time practitioners in this position within 1 year from the day of office (to 2021.4.28), and shall take at least 12 hours of training every year.

(Ⅷ) Internal Control System Implementation Status:

1. Statement of Declaration of Internal Control

Unitech Printed Circuit Board Corp.
Declaration of Internal Control

Date: 2026.03.11

With respect to the internal control system for 2025, based on the self inspection result, we hereby represent as follows:

I. The Company is aware that the Board of Directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. The purpose it to reasonably ensure the effect and efficiency of operation (including profitability, performance and security of assets), the reliability of financial reporting and the compliance with relevant legal rules.

II. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and the Company takes immediate remedial actions in response to any identified deficiencies.

III.The company judges the effectiveness of the internal control system in design and enforcement in accordance with the “Criteria for the Establishment of Internal Control System of Public Offering Companies” (hereinafter referred to as “the Criteria”). The Criteria is instituted for judging the effectiveness of the design and enforcement of internal control system. There are five components of effective internal control as specified in the Criteria with which the procedure for effective internal control are composed by five elements, namely, 1.control environment, 2. Risk Evaluation, 3. Control Operation, 4. Information and Communication, and 5. Monitoring. Each component includes several items. For the said items, please refer to the Regulations.

IV.The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.

V.Based on the results of the assessment in the preceding paragraph, the Company is of the opinion that, as of December 31, 2025, the internal control system (including the supervision and management of its subsidiaries), including the understanding the effectiveness of operations and the extent to which efficiency targets are achieved, reliable, timely, and transparent reporting, and compliance with applicable rules and applicable laws and regulations, is effective and can reasonably assure the achievement of the foregoing objectives.

VI.This Statement is an integral part of the Company’s Annual Report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

VII. This statement has been approved by the Company's Board of Directors on March 11, 2026. Among the 7 directors present, none of them expressed objections, and all directors agreed with the content of this statement. Therefore, this statement is hereby issued.

Unitech Printed Circuit Board Corp.

Chairman: Chang, Yuan-Ming Signature/Seal

President: Hung, Hsien-Ching Signature/Seal

2. Review report on appointment of CPAs to examine the internal control system: None.

(Ⅸ) Important resolutions of the shareholders' meeting and the Board of Directors in the most recent year and up to the date of publication of the annual report:

Important resolutions of the 2025 shareholders' meeting

1. Approved the 2024 Business Report and Financial Statements.
   Implementation status: The resolution was passed and published on MOPS.

2. Approved the 2024 earnings distribution.
   Implementation status: The ex-dividend record date is set for September 6, 2025, and the cash dividend payment date is set for September 25, 2025. (Cash dividend of NT$0.70312607 per share.)

3. Approved the amendments to the "Articles of Incorporation."
   Implementation status: The information has been disclosed on the Market Observation Post System (MOPS), and the registration was approved by the Ministry of Economic Affairs (MOEA) on August 11, 2025.

Important resolutions of the Board of Directors in 2025 and up to the publication date of the annual report

Meeting date	Important resolution
2025.1.15 (5th meeting of the 15th term)	1. Approved the 2024 employee and director remuneration of the Company.
	2. Approved the plan for the payout of special bonuses to the managerial officers in 2024.
	3. Approved the amendment to “Budgeting Operation” of the internal control system of the Company.
	4. Approved the Company’s donation of NT$4 million to “Unitech Education Foundation”.
	5. The Board of Directors approved the proposal to authorize the Chairman, Chang Yuan-Ming, to provide endorsements/guarantees within the amount of 30% of the Company's net worth for the current period, based on the consideration of the Company's financial operations, and then submit the case to the most recent Board of Directors for subsequent ratification. Authorization period shall become effective within one year after the approval of the proposal.
2025.3.14 (6th meeting of the 15th term)	1. Approved the 2024 Business Report and Financial Statements of the Company (including consolidated financial statements).
	2. Approved the date, time, address and proposal content of the 2025 shareholders' meeting of the Company.
	3. Approved the evaluation of the independence of the CPAs and the appointment thereof.
	4. Approved the 2024 statement of internal control system of the Company.
	5. Approved the proposal to increase investment in the subsidiary in Thailand by THB 1.5 billion, and the total investment amount will be increased to THB 2.5 billion.
	6. Approved the signing of the 5-year NT$1 billion syndicated credit line directed by the Taiwan Cooperative Bank.
2025.4.9 (1st extraordinary meeting of the 15th term)	1. Approved the repurchase of the Company's shares in accordance with the "Regulations Governing Share Repurchase by Exchange-Listed and TPEx-Listed Companies”

2025.5.6 (7th meeting of the 15th term)	1. Through the company's financial statements for the first quarter of 2025.
	2. Approval of the company's 2024 profit distribution plan.
	3. Through the amendment of the company's Articles of Incorporation.
	4. By establishing the date time location and agenda items for the company's 2025 Annual Shareholders' Meeting.
	5.Through the revision of the company's internal control system Shareholder Affairs Operations.
	6. Through ratification of the credit agreement signed between our company and the bank from March 15 2025 to May 6 2025.
	7.This is a guarantee case provided by our company as a parent company to support the subsidiary's application for a loan limit from the bank.
	8.Through ratification our company provided endorsement guarantees for the subsidiary's loan application to the bank from March 15 2025 to May 6 2025.
2025.08.12 (8th meeting of the 15th term)	1. Passed the company's Q2 2025 financial statements.
	2. By canceling the treasury shares repurchased in the company's 16th buyback.
	3. Through the revision of the company's Manager Compensation and Incentive Management Measures.
	4. Through the revision of the company's Employee Compensation Regulations.
	5. Through our company's 2024 Sustainability Report.
	6.Appointing our company's Senior Vice President CHOU, CHENG-HSIEN as the General Manager of the Thailand factory.
	7. By ratifying the credit agreement signed between our company and the bank during the period from May 7 2025 to August 12 2025.
	8. Approval of the company's guarantee for the subsidiary's loan application from May 7 2025 to August 12 2025.
2025.11.11 (9th meeting of the 15th term)	1. Approved the Company's financial statements for Q3, 2024.
	2. Approved the Company's 2025 annual audit plan.
	3.Approved the definition of "entry-level employees" and the scope of applicable personnel within the Company.
	4. Approved the amendment to the Employee Compensation Policy.
	5.Approved the amendment to certain provisions of the Company Risk Management Policy and Procedures.
	6.Approved the addition of the Compensation Adjustment Policy for Entry-Level Employees and the amendment to the Audit of Owner's Equity, Reserves, and Surplus Operations, Sustainability Information Management Operations, and Audit of Sustainability Information Management Operations, as part of the Company's internal control system and internal audit system.
	7.Approved the ratification of credit facility agreements entered into with banks by the Company during the period from August 13, 2025 to November 11, 2025.
	8.Approved the ratification of endorsements and guarantees provided by the Company on behalf of its subsidiaries in connection with loan facilities applied for from banks during the period from August 13, 2025 to November 11, 2025.
	5. Approval of a donation of New Taiwan Dollars Three Hundred Thousand (NTD 300,000) by the Company to the Environmental Sustainability Development Foundation.

2026.1.22 (10th meeting of the 15th term)	1.By establishing the company’s employee compensation and director remuneration for the year 2025.
	2.Through the company’s 2025 Executive Special Bonus Distribution Plan.
	3. Approval of the promotion of Senior Director Chang Wei-Fang and Senior Director Ho Tung-Lun to the position of Vice President.
	4. Through the establishment of the definition and scope of applicable employees for our company’s grassroots staff in 2026.
	5.Approval of the amendment to the Pre-Approval Policy for Non-Assurance Services by the Certified Public Accountant, Shareholder Equity Operations, Shareholder Services Operations, Audit of Accounting and Bookkeeping Operations, and Audit of Material Requisition Operations, as part of the Company's internal regulations, internal control system, and internal audit system.
	6.Approval of the additional investment of THB 1billion in the Company's Thai subsidiary, together with an inter-company loan of THB 500Million.
	7.Approval of the execution of an Offshore Wind Power Supply Agreement between the Company and Hsu Hsing Co., Ltd., and the amendment of the contractual terms in accordance with the latest negotiated conditions.
	8.Approval of the authorization granted by the Board of Directors to Chairman Chang Yuan-Ming to execute endorsement and guarantee transactions within an amount not exceeding thirty percent (30%) of the Company's current net worth, on a pre-approval basis where such transactions are necessitated by considerations of operational timeliness in the Company's financial and business activities, subject to subsequent ratification at the nearest Board of Directors meeting. The authorization shall remain valid for a period of one (1) year from the date of approval of this proposal.
	9. Ratify the credit agreement signed between the company and the bank during the period from November 12 2025 to January 22 2026.
	10. Through ratification our company provides a guarantee endorsement for the subsidiary’s application for a loan quota from the bank covering the period from November 12 2025 to January 22 2026.
	11.The Board of Directors approved a donation of NT$4,000 thousand to the "Unitech Cultural and Education Foundation."
2026.3.11 (11th meeting of the 15th term)	1.The Company’s 2025 Business Report and Financial Statements (including Consolidated Financial Statements) have been approved.
	2.The proposal to amend the Company’s Articles of Incorporation has been approved.
	3. Approved the proposal for the 2025 earnings distribution.
	4.Approved the date, time, location, and agenda for the 2026 Annual General Meeting (AGM) of Shareholders.
	5.Approved the change of the Company’s attesting CPAs.
	6.Approved the assessment of the independence and the engagement of the Company’s attesting CPAs.
	7.Approved the Company’s 2025 Statement on Internal Control System.
	8.Approved the signing of a 5-year syndicated loan agreement for NT$3.6 billion, organized by Bank of Taiwan. (The total facility amount may be adjusted within a 20% range, depending on the final syndication results.)
	9.Approved the amendments to the Company’s internal regulations, internal control systems, and internal audit systems, including the "Management Measures for Related Party Transactions," "Performance Evaluation," "Safety

	and Health Operations," and "Audit of Safety and Health Operations."
	10.Ratified the credit facility agreements entered into with banks between January 23, 2026, and March 11, 2026.
	11.Approved the proposed retirement benefits for President Shien-Ching Hung upon his mandatory retirement.
	12.Approved the appointment of the Company's President.

(X) Documented opinions or declarations made by Directors or Supervisors against board resolutions in the most recent year, up till the publication date of this annual report: None.

IV. Information on CPAs' Fees

Currency Unit: NT$1,000

Name of CPA Office	Name of CPA	CPA audit period	Audit fees	Non-audit fees	Total	Remarks
KPMG Taiwan	Hung, Shih-Kang	2025.01.01 ~ 2025.12.31	4,820	370	5,190	
	Hsu, Ming-Fang					

(I) The payment to the independent auditors, the CPA office of the independent auditors and its affiliates for non-audit service accounted for more than 1/4 of the audit fee: Non-audit public expenses for the transfer pricing report and the buyback share price reasonableness assessment opinion amounted to NT$370 thousands which does not reach one-quarter of the audit public expenses.

(II) Replacement of independent auditors and the payment for audit fees in the year of replacement is less than the year before replacement, disclose the amount paid before and after the replacement, and the reason: None.

(III) The audit fees are more than 10% less than the previous period: None.

V. Information on Change of CPAs:

(I) Predecessor CPAs

Date of Replacement	Passed by the Audit Committee and the Board on 2026.03.11. Applicable to Financial Statements for Q1, 2026.		
Reason For the Change	The Company replaced the previous Independent Auditors Hung, Shih-Kang (CPA) and Hsu, Ming-Fang (CPA) with Chuang, Chun-Wei (CPA) and Hung, Shih-Kang (CPA) in conjunction with the internal job rotation of KPMG Taiwan.		
Explain if the Client or the CPA Terminated or Turned Down the Appointment	Parties Concerned / Situation	CPA	Client
	Voluntary Termination of the Appointment	Not applicable	Not applicable
	Turned Down (continued) the Appointment	Not applicable	Not applicable

<table>
<tr><td>Auditors’ Reports With Opinions Other Than Unqualified Opinions in the Last Two Years, and the Reasons for the Opinions</td><td colspan="3">Not applicable</td></tr>
<tr><td rowspan="7">Different Opinion From the Issuer</td><td rowspan="5">Yes</td><td></td><td>Accounting principles or practice</td></tr>
<tr><td></td><td>Disclosure of financial statements</td></tr>
<tr><td></td><td>Scope or procedure of audit</td></tr>
<tr><td></td><td>Others</td></tr>
<tr><td></td><td></td></tr>
<tr><td>None</td><td colspan="2">V</td></tr>
<tr><td colspan="3">Description: (None)</td></tr>
<tr><td>Other Information
(To be disclosed pursuant to Part 1-(4)~(7) of Subparagraph 6 under Article 10 of the Principles).</td><td colspan="3">Not applicable</td></tr>
</table>

(II) Information on the Successor CPA

Name of CPA Office	KPMG Taiwan
Name of CPA	Chuang, Chun-Wei, CPA; Hung, Shih-Kang, CPA
Date of Appointment	Applicable to Financial Statements for Q1, 2026.
Consultation and Result of Possible Audit Opinion Deriving From the Accounting Method or Accounting Principles and Financial Statement on Designated Transactions Before the Appointment	Not applicable, CPAs are in routine job rotation.
Written Opinions of the Successor CPAs Different From the Predecessor CPAs	Not applicable, CPAs are in routine job rotation.

(III) Reply of the predecessor CPAs on particulars inscribed in Part 1 and Part 2- (3) of Subparagraph 6 under Article 10 of the Principles: Not applicable.

VI. The Chairman, General Manager, the managers in charge of finance or accounting who has been employed by the CPAs office of the independent auditors or its affiliates in the previous period: None.

VII. Changes in the Transfer or Pledge of Equity shares by Directors, Managers, and Shareholders Holding More Than 10% of the Shares Issued by the Company in the Most Recent Year and Up to the Printing Date of the Annual Report:

(I) Equity transfer and change status of directors, supervisors, managerial officers and major shareholders

Unit: shares

Title	Name	2025		Up to April 18 for 2026	
		Increase (decrease) of shareholding	Increase (decrease) of pledged shares	Increase (decrease) of shareholding	Increase (decrease) of pledged shares
Chairman	Kuo-Ling Investment Co., Ltd.	0	0	0	0
	Representative: Chang, Yuan-Ming	0	0	(253,000)	0
Vice Chairman	Kuo-Ling Investment Co., Ltd.	0	0	0	0
	Representative: Chang, Yuan-Fu	0	0	0	0
Director	Chen, Cheng-Hsiung	(99,000)	0	(150,000)	0
Director	Ko, Wen-Shen	0	0	0	0
Independent Director	Chu, Min-Hsien	0	0	0	0
Independent Director	Wang, Feng-Kwei	0	0	0	0

Title	Name	2025		Up to April 18 for 2026	
		Increase (decrease) of shareholding	Increase (decrease) of pledged shares	Increase (decrease) of shareholding	Increase (decrease) of pledged shares
Independent Director	Hsu, Wen-Hsin	0	0	0	0
Independent Director	Liu, Kun-Tien	0	0	0	0
Manager	Hung, Hsien-Ching(Note 1)	0	0	(90,000)	0
Manager	Chung, Shou-Pu	0	0	0	0
Manager	Wu, Chin-Fang	0	0	(38,000)	0
Manager	Jason Chou	0	0	0	0
Manager	Huang, Hsin-Chun	0	0	0	0
Manager	Chai, Shu-Te	0	0	0	0
Manager	Chiang Hao-Hsiang	0	0	0	0

Note 1: Retired and released from duty on Mar 31, 2025; therefore, data disclosure is up to Mar 31, 2025.

(II) Information on transfer of equities to related parties: None.
(III) Equity pledge related party information: None.

VIII. Information of shareholders of top ten shareholding percentage for related parties or spouse, relative relationship within second degree of kinship among themselves:

April 18, 2026

Name (Note 1)		Shares held by myself		Shareholding of spouse or minor children		Total shareholding by nominee arrangement		Company name or individual name and relationship of related parties or spouse or kinship within the second degree among the top ten major shareholders. (Note 3)		Remarks
		Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or name)	Relationship	
Kuo-Ling Investment Co., Ltd.	--	44,884,181	6.33%	--	--	--	--	Chang, Ping-Chao	Director of the Company	
								Chang, Yuan-Fu	Supervisor of the Company	
Kuo-Ling Investment Co., Ltd. Representative:	Chen, Shu-Chu	1,962,810	0.28%	6,217,875	0.88%	--	--	Chang, Ping-Chao	Spouse	
								Chang, Yuan-Fu	Mother and son	
								Chen, Cheng-Hsiung	Elder sister and younger brother	
Shang-Ling Investment Co., Ltd.	--	19,326,499	2.74%	--	--	--	--	Kuo-Ling Investment Co., Ltd.	Director of the Company	
								Chang, Yuan-Fu	Corporate Director Representative of the Company	
								Chen, Cheng-Hsiung	Supervisor of the Company	
Shang-Ling Investment Co., Ltd. Representative:	Chang, Ping-Chao	6,217,875	0.88%	1,962,810	0.28%	--	--	Kuo-Ling Investment Co., Ltd.	Director of the Company	
								Hong-Ling Investment Co., Ltd.	Chairperson of the Company	
								Chang, Yuan-Fu	Father and son	
								Chen, Cheng-Hsiung	Relative by marriage	

Name (Note 1)		Shares held by myself		Shareholding of spouse or minor children		Total shareholding by nominee arrangement		Company name or individual name and relationship of related parties or spouse or kinship within the second degree among the top ten major shareholders. (Note 3)		Remarks
		Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or name)	Relationship	
Song-Ling Investment Co., Ltd.	--	9,460,294	1.34%	--	--	--	--	Shang-Ling Investment Co., Ltd.	Supervisor of the Company	
Song-Ling Investment Co., Ltd. Representative:	Liao, Ying-Huei	--	--	--	--	--	--	--	--	
Chang, Ping-Chao	--	6,217,875	0.88%	1,962,810	0.28%	--	--	Chang, Yuan-Fu	Father and son	
								Chen, Cheng-Hsiung	Relative by marriage	
								Kuo-Ling Investment Co., Ltd.	Director of the Company	
								Shang-Ling Investment Co., Ltd.	Chairperson of the Company	
								Hong-Ling Investment Co., Ltd.	Chairperson of the Company	
Chen, Cheng-Hsiung	--	5,001,508	0.71%	611,263	0.09%	--	--	Chang, Ping-Chao	Relative by marriage	
								Shang-Ling Investment Co., Ltd.	Supervisor of the Company	
								Hong-Ling Investment Co., Ltd.	Supervisor of the Company	
Citibank Taiwan Custodian Blackrock Limited Investment Dedicated Account		4,245,886	0.60%	--	--	--	--	--	--	
Chang, Yuan-Fu	--	4,191,755	0.59%	60,392	0.01%	515,456	0.07%	Chang, Ping-Chao	Father and son	
								Kuo-Ling Investment Co., Ltd.	Supervisor of the Company	
								Shang-Ling Investment Co., Ltd.	Corporate Director Representative of the Company	
								Hong-Ling Investment Co., Ltd.	Director of the Company	
J.P. Morgan N.A. as Custodian for Vanguard Emerging Markets Stock Index Fund — Investment Account	--	3,707,970	0.53%	--	--	--	--	--	--	

Name (Note 1)		Shares held by myself		Shareholding of spouse or minor children		Total shareholding by nominee arrangement		Company name or individual name and relationship of related parties or spouse or kinship within the second degree among the top ten major shareholders. (Note 3)		Remarks
		Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or name)	Relationship	
Hong-Ling Investment Co., Ltd.	--	3,456,835	0.49%	--	--	--	--	--	--	
Hong-Ling Investment Co., Ltd.	Chang, Ping-Chao	6,217,875	0.88%	1,962,810	0.28%	--	--	Chang, Yuan-Fu	Father and son	
								Chen, Cheng-Hsiung	Relative by marriage	
								Kuo-Ling Investment Co., Ltd.	Director of the Company	
								Shang-Ling Investment Co., Ltd.	Chairperson of the Company	
Standard Chartered as Custodian for Emerging Small Cap Stock Index Fund — Non-Lending Investment Account	--	2,977,096	0.42%	--	--	--	--	--	--	

Note 1: List out all the top 10 shareholders. For institutional shareholders, list out the names of the shareholders and the representatives respectively.

Note 2: The proportion of shareholding shall be calculated on the basis of the holding by the shareholder, in the name of spouse, children who are minors, and in the name of a third party in totality.

Note 3: Relations among the aforementioned shareholders (including corporate and natural-person shareholders) have been disclosed in accordance with the relationships defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. Number of shares held by the Company, the Company's directors, supervisors, managerial officers and the number of shares invested in a single company which are held by the entities directly or indirectly controlled by the Company, and calculating the consolidated shareholding percentage of the above categories:

<u>Comprehensive shareholding percentage</u>

Unit: share; %
December 31, 2025

Investee (Note)	Investment of the Company		Investment of the Directors, Supervisors, Managers and Direct or Indirect Controlled Entities		Overall Investment	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
UNITECH(BVI)	4,340	100.00	---	---	4,340	100.00
UNITECH(HK)	5,000,000	6.1	77,000,100	93.9	82,000,100	100.00
Da-Tai Investment Co., Ltd.	82,000,000	100.00	---	---	82,000,000	100.00
Fulltech Fiber Grass Corp.	0	0	61,144,974	10.44	61,144,974	10.44
UNITECH PCB (THAILAND) CO., LTD.	21,600,000	100.00	2	0	21,600,002	100.00

Note: Long-term investment of the Company accounted for under <u>the equity method</u>.

Three. Financing Status

I. Capital and Shares

(I) Source of Share Capital

Year/ Month	Issued price (NTS)	Registered capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Non-Cash Share	Others
1984.12	10	12,000,000	120,000,000	9,600,000	96,000,000	Establishment	None	---
1986.1	10	12,000,000	120,000,000	12,000,000	120,000,000	Cash capital increase of NT$24,000 thousand	None	---
1987.1	10	15,000,000	150,000,000	15,000,000	150,000,000	Cash capital increase of NT$30,000 thousand	None	---
1989.6	10	19,500,000	195,000,000	19,500,000	195,000,000	Capital increase by surplus earnings of NT$45,000 thousand	None	---
1991.4	10	60,000,000	600,000,000	42,000,000	420,000,000	Cash capital increase of NT$145,000 thousand Capital increase by surplus earnings of NT$80,000 thousand	None	---
1995.5	10	60,000,000	600,000,000	60,000,000	600,000,000	Cash capital increase of NT$180,000 thousand	None	---
1996.11	20	150,000,000	1,500,000,000	100,671,100	1,006,711,000	Cash capital increase of NT$220,000 thousand Capital increase by surplus earnings of NT$186,711 thousand	None	---
1997.7	10	150,000,000	1,500,000,000	140,000,000	1,400,000,000	Capital increase by surplus earnings of NT$292,617,900 Capitalization of capital surplus into new shares amounting to $100,671,100	None	---
1998.9	82	320,000,000	3,200,000,000	237,800,000	2,378,000,000	Cash capital increase of NT$400,000 thousand Capital increase by surplus earnings of NT$454,800 thousand Capitalization of capital surplus into new shares amounting to $123,200 thousand	None	---
1999.7	10	320,000,000	3,200,000,000	299,200,000	2,992,000,000	Capital increase by surplus earnings of NT$304,860 thousand Capitalization of capital surplus into new shares amounting to $309,140 thousand	None	---
2000.7	10	344,750,000	3,447,500,000	344,750,000	3,447,500,000	Capital increase by surplus earnings of NT$186,220 thousand Capitalization of capital surplus into new shares amounting to $269,280 thousand	None	---
2001.10	10	500,000,000	5,000,000,000	362,141,200	3,621,412,000	Capital increase by surplus earnings of NT$4,580 thousand Capitalization of capital surplus into new shares amounting to $169,332 thousand	None	---
2003.12	10	500,000,000	5,000,000,000	356,055,200	3,560,552,000	Reduced treasury shares amounting to $60,860 thousand	None	---
2005.10	10	500,000,000	5,000,000,000	381,783,215	3,817,832,150	Capital increase by surplus earnings of NT$85,760,050 Capitalization of capital surplus into new shares amounting to $171,520,100	None	---
2006.9	10	500,000,000	5,000,000,000	404,863,725	4,048,637,250	Capital increase by surplus earnings of NT$230,805,100	None	---
2008.2	10	500,000,000	5,000,000,000	420,883,140	4,208,831,400	Private placement with conversion of convertible bonds into common shares $160,194,150	None	---
2008.8	10	500,000,000	5,000,000,000	448,291,247	4,482,912,470	Capital increase by surplus earnings of NT$274,081,070	None	---
2011.1	10	500,000,000	5,000,000,000	444,170,247	4,441,702,470	Reduced treasury shares amounting to $41,210 thousand	None	---
2011.3	10	500,000,000	5,000,000,000	449,747,711	4,497,477,110	Private placement with conversion of convertible bonds into common shares $55,774,640	None	---
2011.6	10	600,000,000	6,000,000,000	549,747,711	5,497,477,110	Cash capital increase of NT$1,000,000 thousand	None	---
2011.7	10	700,000,000	7,000,000,000	579,029,399	5,790,293,990	Conversion of convertible bonds into common shares $292,816,880	None	---
2013.1	10	700,000,000	7,000,000,000	571,793,399	5,717,933,990	Reduced treasury shares amounting to $72,360 thousand	None	---
2013.8	10	700,000,000	7,000,000,000	569,118,399	5,691,183,990	Cancellation of treasury shares amounting to $26,750 thousand	None	---
2014.11	10	700,000,000	7,000,000,000	566,318,399	5,663,183,990	Reduced treasury shares amounting to $28,000 thousand	None	---
2015.11	10	700,000,000	7,000,000,000	555,965,399	5,559,653,990	Reduced treasury shares amounting to $51,110,000 Reduced treasury shares amounting to $52,420 thousand	None	---
2017.1	10	700,000,000	7,000,000,000	540,018,399	5,400,183,990	Reduced treasury shares amounting to $100,000,000	None	---

						Reduced treasury shares amounting to $59,470 thousand		
2017.5	10	700,000,000	7,000,000,000	540,028,369	5,400,283,690	Conversion of convertible bonds to common shares $99,700	None	---
2017.8	10	700,000,000	7,000,000,000	543,747,201	5,437,472,010	Conversion of convertible bonds to common shares $37,188,320	None	---
2017.11	10	700,000,000	7,000,000,000	544,295,555	5,442,955,550	Conversion of convertible bonds to common shares $5,483,540	None	---
2018.2	10	700,000,000	7,000,000,000	600,999,060	6,009,990,600	Conversion of convertible bonds to common shares $567,035,050	None	---
2018.4	10	700,000,000	7,000,000,000	607,261,936	6,072,619,360	Conversion of convertible bonds to common shares $62,628,760	None	---
2018.8	10	700,000,000	7,000,000,000	619,407,175	6,194,071,750	Capital increase by surplus earnings with issuance of new shares of NT$121,452,390	None	---
2022.9	10	800,000,000	8,000,000,000	669,407,175	6,694,071,750	Cash capital increase of NT$500,000 thousand	None	---
2024.12	10	800,000,000	8,000,000,000	709,407,175	7,094,071,750	Cash capital increase of NT$400,000 thousand	None	---
2025.9	10	1,000,000,000	10,000,000,000	706,253,175	7,062,531,750	A deduction of NT$31,540 thousand for treasury stock.	None	---

Unit: share

Book closure date on April 18, 2026

Share type	Authorized share capital			Remarks
	Outstanding shares (listed on TWSE)	Unissued shares	Total	
Common shares	706,253,175 shares	293,746,825 shares	1,000,000,000 shares	The authorized capital of the Company, as stipulated in the Articles of Incorporation, is NT$10 billion.

Information on the Overall Declaration System: Not applicable.

(II) List of major shareholders (shareholders holding more than 5% of the outstanding shares or among the top 10 shareholders by ratio of equity in holding)

April 18, 2026

Shareholding / Name of major shareholder	Number of shares held	Shareholding percentage
Kuo-Ling Investment Co., Ltd.	44,884,181	6.36%
Shang-Ling Investment Co., Ltd.	19,326,499	2.74%
Song-Ling Investment Co., Ltd.	9,460,294	1.34%
Chang, Ping-Chao	6,217,875	0.88%
Chen, Cheng-Hsiung	5,001,508	0.71%
Citibank Taiwan Custodian Blackrock Limited Investment Dedicated Account	4,245,886	0.60%
Chang, Yuan-Fu	4,191,755	0.59%
J.P. Morgan N.A. as Custodian for Vanguard Emerging Markets Stock Index Fund — Investment Account	3,707,970	0.53%
Hong-Ling Investment Co., Ltd.	3,456,835	0.49%
Standard Chartered as Custodian for Emerging Small Cap Stock Index Fund — Non-Lending Investment Account	2,977,096	0.42%

(III) Dividend policy and implementation status of the Company

1. Dividend Policy

If the Company generates a profit for the fiscal year, the Board of Directors shall resolve to distribute between 1% and 5% as employee compensation (of which at least 20% shall be allocated to grassroots employees) and a maximum of 3% as director remuneration. However, if the Company has accumulated losses from previous years, an amount shall first be reserved to offset such losses before allocating compensation and remuneration according to the aforementioned percentages.

If there is a surplus from account settlement in the year, the Company shall appropriate for the payment of applicable taxes and covering carryforward loss, followed by the appropriation of 10% as mandatory reserve, and the appropriation or reversal of special reserve under applicable legal rules or the requirement of the competent authority. The remainder shall be pooled with the undistributed earnings carried forward from the previous period. The Board shall then map out a proposal for the distribution of the earnings and present it to the Shareholders Meeting for approval of payment as dividends to shareholders.

The dividend policy is based on the surplus for dividend policy in light of the need in business development and expansion, in line with the long-term financial planning of the Company for sustainability and stable corporate development. This is mainly based on the capital budgeting and the capital requirements in subsequent years of the Company where the retained earnings will be used to finance subsequent capital requirement. Only then the surplus will be paid as dividends. The distribution process is specified below:

(1) Optimal capital budgeting.

(2) Decision on adequate funding for meeting the financing need of the aforementioned capital budgeting.

(3) Decision on using the retained earnings to finance the amount of capital requirement as mentioned (the amount short could be filled by raising new capital by offering new shares or issuing corporate bonds).

(4) The remaining earnings, after reserving an appropriate amount for operational needs, may be distributed to shareholders as dividends, up to 100% of the total distributable earnings.

The distribution of dividends shall be determined based on the status of capital utilization, with the specific ratio of cash and stock dividends for each year to be formulated accordingly. Within such distribution, cash dividends shall comprise no less than 50%.

2. Dividend distribution proposed at the current shareholders' meeting:
For the fiscal year 2025, the Company reported a net income of NT$484,449,768. The Board of Directors is scheduled to resolve the 2025 earnings distribution proposal on March 11, 2026, which includes a cash dividend of NT$141,250,635 to shareholders (representing NT$0.2 per share). This proposal is subject to final approval at the Annual General Meeting of Shareholders scheduled for June 16, 2026.

3. Expected material changes in dividend policy: None.

(IV) Impact of the distribution of bonus shares proposed in the present shareholders' meeting on the business performance of the Company and earning per share: Not applicable.

(V) Remuneration of employees and directors

1. Percentage or scope of remuneration to employees and Directors as inscribed in the Articles of Incorporation of the Company: As specified in VI. Notes to the Dividend Policy.

2.The basis of estimating the amount of remuneration to the employees and Directors in current period, the basis for the calculation of the quantity of shares for release to employees and the accounting treatment of the difference of the estimated amount and the actual amount paid: The amount of remuneration to employees and Directors is based on the earnings before taxation in the current period, multiplied by the percentage as inscribed in the Articles of Incorporation. In the case of a discrepancy between the actual amount paid and the estimated amount, the difference will be recognized as profit or loss in the year of payment.

3. Remuneration proposals passed by the Board of Directors:

(1) Amount of remuneration to employees and Directors in the form of cash or stock. If there is a discrepancy between the estimated amount in the year of recognition, disclose the amount difference, the reason, and the response to the situation:
On January 22, 2026, the Board of Directors resolved to distribute NT$10,000,000 in employee compensation and NT$5,000,000 in director remuneration, both in cash. There is no discrepancy between the distributed amounts for employee and director remuneration and the expenses accrued for the fiscal year 2025.

(2) The amount of remuneration to employees in stock in proportion to the net income stated in the Separate Financial Statement and the ratio to the total amount of remuneration to employees: The Company did not have any plan to remunerate employees in stock in the current period. This rule is not applicable to this context.

4. Where there is a difference between the employee remuneration and directors' and supervisors' remuneration paid out and the estimated amounts for the prior year (including the number of shares distributed, amount, and stock price), the amount of the difference, reason, and accounting treatment shall also be specified: The estimated employee compensation and director remuneration for 2024 were NT$34,000 thousand and NT$17,000 thousand, respectively. The difference between the estimated and actual distributed amounts was NT$1,333 thousand, which has been adjusted in the profit or loss for 2025.

(VI) Shares repurchased by the Company:

Repurchase Period	The 16th (issue)
Purpose	Maintaining the company's credit and shareholders' rights
Repurchase Period	2025/04/16~2025/06/09
Repurchase Price Range	13.86~42.66
Type and quantity of shares repurchased	3,154,000 Common Shares
Total amount of shares repurchased	NT$76,288,657
Percentage of Repurchased Shares to Total Issued Shares (%)	0.44
Number of shares retired and transferred	3,154,000 Shares
Total shares held in the Company	0
Cumulative Shareholding as a Percentage of Total Issued Shares (%)	0

II. Issuance of corporate bonds: None

III. Issuance of preferred shares: None.

IV. Overseas depository receipts: None

V. Issuance of employee stock options: None.

VI. Issuance of restricted employee new shares: None.

VII. Information on Merger and Acquisition (Including Merger, Acquisition and Split-up): None.

VIII. Capital plans and implementation status: None.

Four. Operation Overview

I. Business Content

(I) Scope of Business

1. Summary Content of Principal Business

(1) Manufacturing and trading of multi-layer PCB, HDI PCB, Rigid-Flex PCB.

(2) Distribution, import, and export of domestic and foreign manufacturers of the above products.

2. Carrying items of the Company in proportion to the overall business

(1) Product: Double-side PCB, multi-layer PCB

(2) Business weights: Unit: NT$ thousand; %

Product Name	Revenue in 2025	Revenue percentage
2-layer PCB	208,876	1.40%
4-layer PCB	1,043,749	6.98%
6-layer PCB	1,858,182	12.42%
8-layer PCB	3,914,467	26.17%
10-layer + PCB	7,907,498	52.86%
Others	25,391	0.17%
Total	14,958,163	100%

3. New products in planning of development

(1) Development of High-Flex Single-Sided FCCL for AR/VR and Smart Glasses Applications.

(2) Verification and development of high-speed transmission products through Non-Etch Brown Oxide (BO) reliability testing, incorporating various combinations of BO processes, base materials, copper residual rates, copper foil types, and stack-up designs.

(3) Chip Embedding+ High Voltage.

(II) Industry Overview

1. 2025 Industry Current Status and 2026 Development

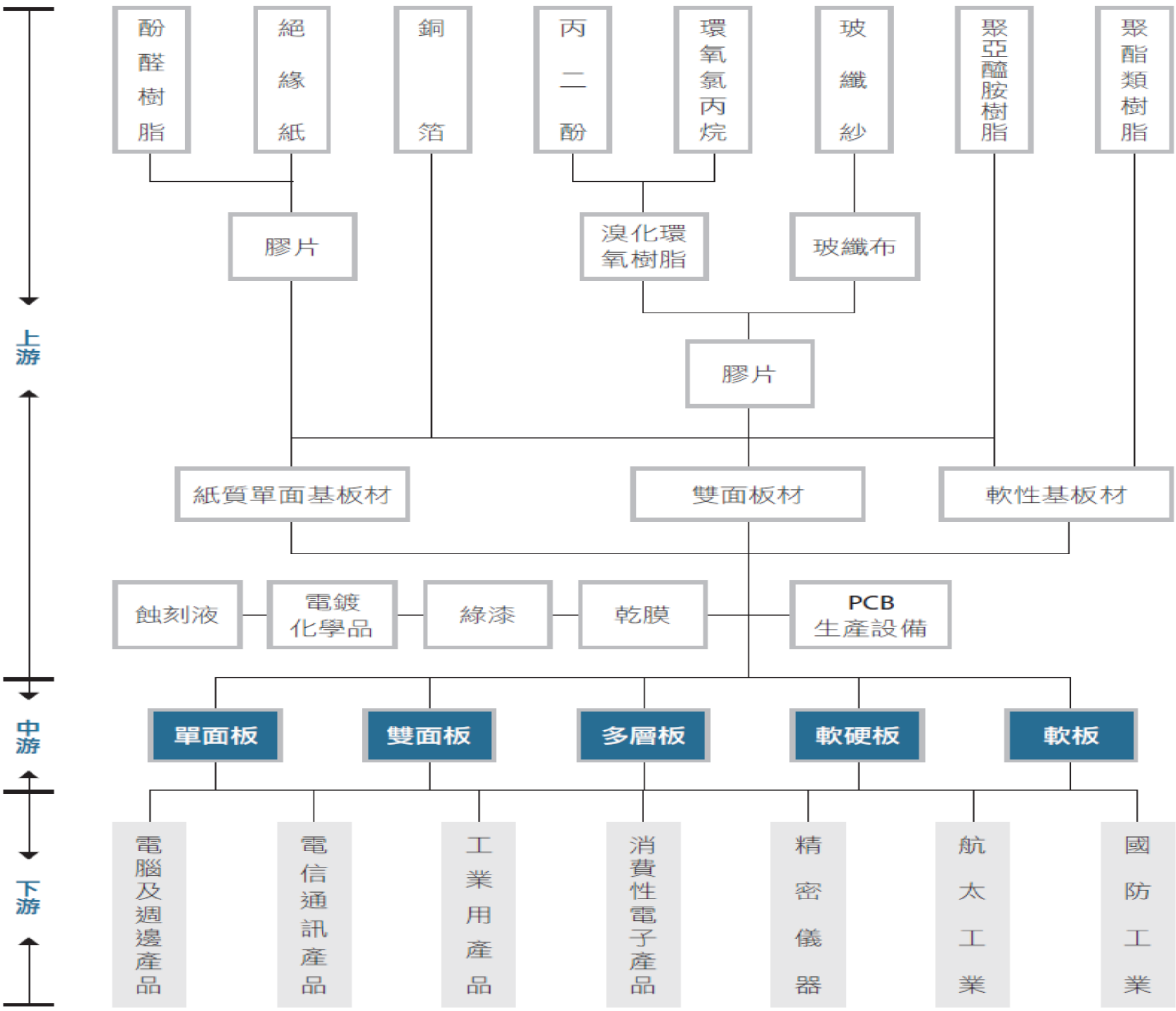
According to the latest industry reports from ITRI IEK and the Taiwan Printed Circuit Board Association (TPCA), the global and Taiwanese PCB markets are expected to sustain their growth momentum in 2025. TPCA estimates that the total output value of Taiwan's PCB industry (including domestic and overseas production) could reach approximately NT$907.2 billion in 2025, representing a year-on-year (YoY) increase of 11.1%. Of this total, the output value for the first half of 2025 is projected at NT$423.6 billion, a 3.8% increase, primarily driven by high-end applications such as AI servers and satellite communications.

According to ITRI IEK, the global PCB industry in 2025 is expected to sustain its growth momentum, underpinned by robust demand in high-end computing, automotive electronics, and high-frequency communications. The industry is progressively shifting from a recovery in terminal consumer electronics toward development driven by high-value-added technologies. IEK highlights that while the full recovery of consumer electronics demand may take more time, the significant surge in demand for High-Density Interconnect (HDI) and high-frequency/high-speed materials—fueled by AI applications and high-performance computing (HPC) equipment—remains the primary catalyst for industry growth.

Looking ahead to 2026, market demand for high-end PCBs is expected to surge further, driven by the continued expansion of investments in Generative AI and data centers, as well as the deepening integration of Electric Vehicles (EVs) and Advanced Driver Assistance Systems (ADAS). ITRI IEK assesses that the PCB industrial structure will continue to evolve toward high-value-added and technology-intensive development. Benefiting from growth opportunities arising from satellite communications, industrial automation, and global supply chain restructuring, the industry is poised to establish a solid foundation for stable, long-term development.

2. The Correlation Between Upstream, Midstream, and Downstream Segments of the PCB Industry

Printed Circuit Boards (PCBs) are essential components in computers, IT, telecommunications, consumer electronics, industrial control boards, and medical instruments. The design and performance quality of a PCB directly impact the reliability and market competitiveness of the final electronic product. The following diagram illustrates the upstream, midstream, and downstream industrial structure of the PCB industry:



Source: ITRI, Materials Research Laboratories

3. Product Development Trends and Competition

As AI applications deepen, 5G commercialization expands, and demand for AIoT and High-Performance Computing (HPC) surges, the market demand for High-Density Interconnect (HDI) designs has transitioned from a growth phase into a stage of structural expansion by 2026. Terminal applications are no longer limited to handheld and wearable devices; instead, they have broadly extended to AI servers, data centers, high-speed communication equipment, and high-end industrial applications. Consequently, high-end HDI, HDI rigid-flex boards, and advanced multilayer-plus-HDI architectures have become the mainstream design standards, significantly raising the competitive barriers within the industry.

In the automotive electronics sector, as Advanced Driver Assistance Systems (ADAS) evolve toward higher levels of autonomy, ADAS applications have transitioned from optional features to standard configurations. Combined with the ongoing evolution toward vehicle electrification and intelligence, the overall penetration rate of automotive electronics continues to rise. By 2026, the demand for HDI and high-frequency (HF) PCBs within key modules—such as sensors, LiDAR, automotive cameras, and high-speed computing control units—has consistently increased, becoming a significant driver for the growth of the HDI market.

Furthermore, by 2026, Low Earth Orbit (LEO) satellite communications have transitioned from the infrastructure build-out phase to the application expansion stage. As LEO technology effectively addresses network coverage gaps in remote areas, maritime, aviation, and emergency communications, the scope of its applications continues to broaden. This trend drives steady growth in demand for PCB products with high reliability and high-frequency characteristics, establishing LEO as a high-potential emerging market within the PCB industry.

Generative AI has captivated market attention since 2023. Following a period of rapid evolution from 2024 to 2025, AI models by 2026 have become more streamlined and highly commercialized. These models are now widely integrated into smartphones, PCs, and various terminal electronics, further accelerating the demand for hardware and software upgrades. Continuous demand for AI servers and related applications has bolstered the market expansion for high-end PCB designs, such as HDI and SLP, establishing them as pivotal drivers for the long-term development of the PCB industry.

(III) Technology and R&D

1. Expenditures on R&D in the previous period to the day this report was printed

Unit: NT$ thousand

Item	2025	2026/3/31
R&D expenses	69,744	45,048
Operating revenue	14,958,163	3,898,120
R&D expense in proportion to revenue (%)	0.47%	1.16%

2. Technologies or products successfully developed in the previous period to the day this report was printed.

Year	Product name	Note to the result of development
2025	1. Copper Metal Core for thermal management applications. 2. 75µm via-hole filling technology for flexible print circuit (FPC) designs. 3. Implementation of low-etching pre-treatment chemical processes.	1.Development of a layout for future niche markets 2. Diversification of products
2026/3/31	1. Pulse Plating Technology Application & Implementation 2. Back Drilling Technology with Low Loss Via Fill Ink	1. HLC High Aspect Ratio (HAR) Through-Hole Plating 2.High-End Server Product Applications

(IV) Long and Short-term Business Development Plan

1. Short-term business development plan

(1) Development of new markets and new customers for HDI.

(2) Development of the High Frequency PCB business.

(3) Development of the HDI Rigid-Flex Board business.

2. Long-term business development plan

(1) Business development of AI server and AI PC printing circuit board (PCB).

(2) Business development of AR/VR application PCB.

(3) Business development of LEO satellite communication related PCB.

(4) Business development of HLC HDI.

(5) Entering the Robot/Drone industry.

II. Market, Production, and Sale

(I) Market Analysis

1. Sales region of main products

Unit: NT$ thousand; %

Region \ Year		2025	
		Sales amount	%
Export	America	4,072,177	27.22%
	China	6,115,066	40.88%
	Northeast Asia	2,158,550	14.43%
	Europe	1,559,108	10.42%
	Others	493,652	3.30%
	Subtotal	14,398,553	96.26%
Domestic sales		559,610	3.74%
Total		14,958,163	100.00%

2. Market Share

Unitech has long been dedicated to the research, development, and manufacturing of high-end HDI PCB technology. Combined with years of expertise in integrating rigid-flex board technologies, the Company has established a robust foundation in advanced technical capabilities. In recent years, the increasingly stringent requirements for AI servers and high-speed boards have led to the widespread adoption of high-end HDI in AI PC applications. This trend further integrates the demand for HDI rigid-flex boards. Currently, Unitech holds approximately a 4% global market share in the HDI PCB market utilizing Microvia technology..

3. Supply and demand in PCB market in the future and growth

According to the IMF's latest outlook, the global economy continues its moderate recovery in 2025, with global trade growth projected to remain in the range of approximately 3% to 3.5% in 2026, indicating a gradual stabilization of manufacturing activity. Supported by an improving macroeconomic environment and a recovery in end demand, operational momentum across the electronics industry supply chain continues to strengthen.

According to World Semiconductor Trade Statistics (WSTS), the global semiconductor market reached approximately USD 770 billion or above in 2025, representing significant year-over-year growth. In 2026, the market is expected to continue expanding, driven by the proliferation of artificial intelligence (AI), high-performance computing (HPC), and data center applications. The ongoing expansion of the semiconductor industry is expected to boost demand for system-level electronic products, thereby supporting the development of high-end PCB applications.

According to statistics from IDC and Counterpoint Research, global smartphone shipments reached approximately 1.25 billion units in 2025, representing a year-over-year increase of approximately 2%. Overall shipments in 2026 are expected to remain flat or show moderate fluctuation. As AI features are increasingly integrated and 5G penetration continues to rise, high-end smartphones are driving greater demand for higher layer counts and high-speed transmission designs, contributing to an increase in per-unit PCB value.

According to TrendForce, the global notebook computer market gradually recovered between 2024 and 2025. In 2026, the market is expected to maintain stable development, supported by corporate device replacement cycles and the expansion of AI PC applications. The growing requirements for high-speed, high-density, and power management designs in AI PCs are driving an increased adoption of high-layer-count boards and high-end HDI products.

According to the Market Intelligence & Consulting Institute (MIC) of the Institute for Information Industry, global low-earth orbit (LEO) satellite applications continue to expand, with related commercialization progressing at an accelerating pace. This trend is increasing demand for highly reliable and weather-resistant electronic components, presenting additional growth opportunities for the high-end PCB market.

In summary, global electronics industry demand in 2026 is expected to remain robust, driven by applications in AI, 5G, data centers, AI PCs, and LEO satellites. The PCB industry continues to trend toward product specification upgrades and application diversification, with relatively stable demand for high-end HDI, SLP, and high-layer-count products. The Company will continue to strengthen its process technology and quality management capabilities, enhance product added value, and adapt to evolving market trends in order to reinforce its competitive advantages.

4. Competitive niche

(1) Outstanding Management Team

The management team has accumulated 40 years of experience in working together as a team, and is specialized in enhancing production efficiency, improving the process, upgrading the product quality and yield rate, and reducing cost, and will continue to development new products for further enrichment of its capacity.

(2) Technology innovation over time:

Observation of the changes in the industrial environment, assessment of its core capacity of the organization, meeting the needs of the customers, and conducting technology innovation over time. The Company continues to introduce economic production process, develop new products, and assure its advantage in competition.

(3) High quality production technology:

The Company spares no effort to cut down the cost of production, upgrade output efficiency, maintain sound quality, and bolster competitive power.

(4) International marketing capacity:

The products were sold worldwide. The Company is on good terms with many world-renowned big firms, and will continue to bolster international marketing and service capacity for assurance of customer satisfaction.

5. Factors favorable and unfavorable for PCB development in the future, and the responding policy:

(1) Favorable factors

A. Enlargement of the scope of applications for HDI, and FPCB (such as wearable smart devices, smart cars, smart voice assistants, Bluetooth headsets, Notebook computers, and LEO satellites).

B. Upgrade the technology level of HDI (e.g., level 3, level 4, free layer of HDI, HDI FPCB, free layer of HDI FPCB) with a high entrance barrier.

C. The stable management team is good for the competition of the industry.

(2) Unfavorable factors

A. Keen competitive prices.

Response measures:

(a) Continue to develop high-end HDI, HDI FPCB, free layer HDI FPCB, and SLP.

(b) Develop new markets and new customers.

(c) Upgrade the capacity of cost control.

B. Rise of the supply chain in Mainland China.

Response measures:

(a) Improve the process capacity of high-end HDI for a better yield rate.

(b) Intensify the economy of scale.

(c) Strengthening of management capacity.

C. Uncertainties in global geopolitics, inflation and US tariff policy continue to affect consumer market demand.

Response:

(a) Reduce the cost of production and operating expense.

(b) Develop new markets and new customers.

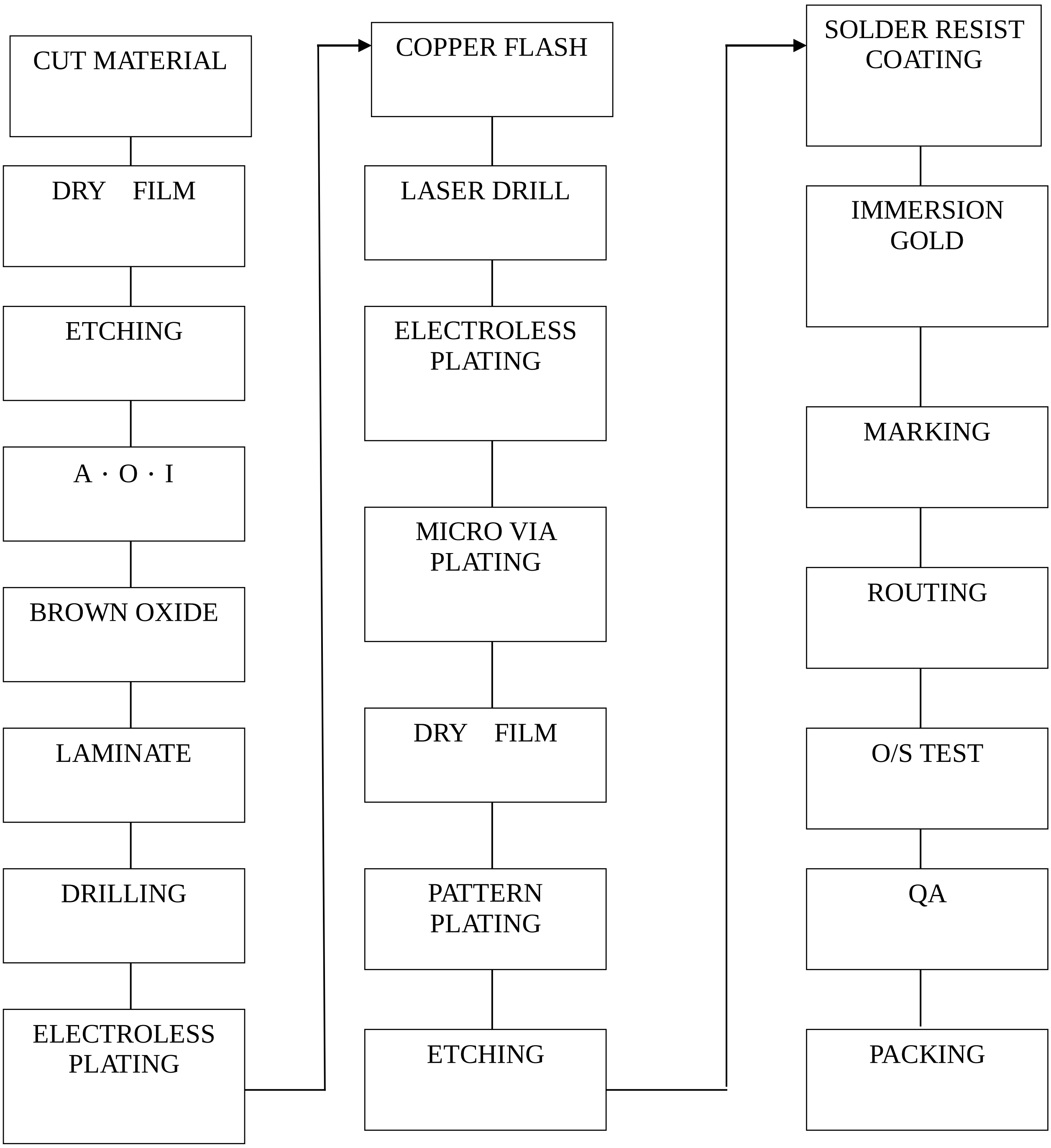
(c) Build a new production site in Thailand.

(II) Primary function of main items and production process

1. Primary function of main items

Classification of main items	Primary function
Double-side PCB	Automotive electronics, computer peripherals, consumer electronics
Multi-layer PCB	Network communication, automotive electronics, consumer electronics, industrial electronics, computer and peripherals.

2. Production Process



(III) The supply of key materials

The key materials used by the Company are base board, FCCL, copper foil, Prepreg, solder resist coating, and dry film. All the suppliers are long-term business partners in good credit standing. The risk of shortage in supply is unlikely. Instead, supply of materials is abundant.

(IV) Name of a Supplier/Customer Accounting For More Than 10% of Total Purchases (sales) in Any of the Last 2 Years, the Amount and the Ratio to the Total

1. List of major suppliers:

Information on major suppliers in the last 2 years

Unit: NT$ thousand

	2024				2025				Up to the last quarter of 2026			
Item	Name	Amount	Annual net purchase percentage (%)	Relation to the issuer	Name	Amount	Annual net purchase percentage (%)	Relation to the issuer	Name	Amount	Net purchase percentage up to the last quarter of the current year (%)	Relation to the issuer
1	Shanghai Unitech Electronics(Nantong) Co.,Ltd.	3,719,185	40	Subsidiary	Shanghai Unitech Electronics(Nantong) Co.,Ltd.	3,592,959	44	Subsidiary	Shanghai Unitech Electronics(Nantong) Co.,Ltd.	933,684	46	Subsidiary
2	A	1,117,701	12	None	--	--	--	--		--	--	--
	Others	4,470,081	48	None	Others	4,582,455	56	None	Others	1,077,359	54	None
	Net purchase amount	9,306,967	100	--	Net purchase amount	8,174,999	100	--	Net purchase amount	2,011,043	100	--

Note 1: List the names of suppliers from whom our purchases accounted for more than 10% of our total purchases in the last two years, as well as the purchase amounts and percentages. However, if an agreement stipulates that a supplier's name shall not be disclosed or a transaction counterparty is an individual and not a related party, the name can be indicated as a code.

Note 2: The above net purchases are all presented with the Company as a single entity.

2. List of major sale:

Information on major customers of sale in the last 2 years

Unit: NT$ thousand

	2024				2025				Up to the last quarter of 2026			
Item	Name	Amount	Annual net sales percentage (%)	Relation to the issuer	Name	Amount	Annual net sales percentage (%)	Relationship with the issuer	Name	Amount	Net sales percentage up to the last quarter of the current year (%)	Relation to the issuer
1	B	5,319,804	30	None	B	4,308,904	29	None	C	630,797	17	None
2	C	3,423,448	19	None	A	2,702,971	18	None	B	627,615	17	None
3	A	3,151,119	18	None	C	1,976,861	13	None	A	574,303	16	None
4	-	-	-	-	-	-	-	-	D	447,071	12	None
	Others	5,667,929	33	--	Others	5,969,427	40	--	Others	1,329,982	38	--
	Net sales	17,562,300	100	--	Net sales	14,958,163	100	--	Net sales	3,609,768	100	--

Note 1: List the names of clients to whom our sales accounted for more than 10% of our total sales in the last two years, as well as the sales amounts and percentages. However, if an agreement stipulates that a client’s name shall not be disclosed or a transaction counterparty is an individual and not a related party, the name can be indicated as a code.
Note 2: The above net sales are all presented with the Company as a single entity.

III. Information on Employees:

The Number of Employees, the Average Years of Service Seniority, Average Age, and Education Levels of the Employees in the Last 2 Years up to the Day This Report Was Printed:

Unit: Persons; Year

Year		2024	2024	Up to April 30 of 2026
Number of employees	Direct labor	3,452	3,346	3,255
	Indirect labor	1,107	1,111	1,104
	Total	4,559	4,457	4,359
Average age		37.7	38.2	38.5
Average years of service		9.3	9.8	10.1
Education of employees	PhD	0%	0%	0%
	Master degree	3.1%	3.3%	3.6%
	College Degree	46.4%	46.6%	46.2%
	Senior High School	33.5%	33.8%	34.0%
	Under senior high school	16.9%	16.3%	16.2%

IV. Information on Environmental Protection Expenses:

(I) Losses Caused by Pollution to the Environment in the Previous Period up to the Day This Report Was Printed (including compensation and violation of the laws governing environmental protection detected by inspection, specify the date of punishment, the reference number of the penalty document, the provisions of violation, the content of the law in violation, and the content of the penalty), Disclose the Estimated Amount of Possible Losses at Present and in the Future, and the Policy in Response to the Situations:

Date of Sanction: October 2, 2025 (114/10/02)

Sanction Reference No.: Administrative Sanction No. 30-114-00002

Statutory Article Violated: Paragraph 1, Article 14 of the Water Pollution Prevention Act

Content of Violation:

The Tucheng Plant II holds a permit for discharging wastewater/sewage into surface water bodies. During an on-site inspection while operations were in progress, it was discovered that units T01-55 and T01-43 were equipped with bypass (return) pipes. Furthermore, unit T01-44 had a bypass pipe connected to T01-43. These configurations were inconsistent with the registered details of the permit, constituting a failure to operate in accordance with the permitted registration items.

Sanction Imposed: A fine of NT$60,000.

Status of Rectification:

All aforementioned violations have been rectified. No further violations have occurred as of March 31, 2026 (115.3.31).

(II) Pollution at Present and Corrective Action Taken, the Effect on Earnings, Competitive Position and Expected Significant Capital Expenditures on Environmental Protection in the Next 2 Years:

Unit: NT$1,000

	2026	2027	2028
Improvement work for anti-pollution equipment	3,840	4,224	4,647
Expense incurred from maintenance and repair of anti-pollution equipment	12,740	13,123	13,517
Expense incurred from water treatment plant of the industrial park for sewage pipe service	4,694	4,788	4,884
Declaration of tests in environmental protection and improvement	3,941	4,020	4,101
Fees for handling solid wastes	63,751	70,127	77,140
Fees charged for prevention and treatment of pollution (soil and groundwater, air pollution).	6,806	7,487	8,236

V. Labor-Management Relations

(I) Benefit policy, continuing education and training, and retirement system of the employees, and labor-management agreement and other policies for the protection of the rights and privileges of employees

1. Employee welfare measures:

The Company values “the respect of humanity and concern for employees” as a vital aspect of its corporate philosophy, and hopes all employees can have peace of mind in working through the proper care of all employees and their families in physical and psychological health. In addition, employees of the Company have organized the Employee Welfare Committee charged with the planning and implementation of benefits for employees. The benefits for employees for the time being are specified as follows:

A. Year-end bonuses

B. Annual salary increment commensurate with performance

C. Subscription of treasury shares and employee dividend

D. Labor, health, and group insurance

E. Subsidy for employees’ annual domestic and overseas travel

F. Regular health checkups for employees

G. Gifts or gift vouchers for the three major traditional festivals and birthdays

H. Various club activities and subsidies for club activities

I. Matrimonial and bereavement subsidies and gifts for celebration events, scholarships and education grants for children of employees

J. Free uniforms and meals

K. Internal and external training, and subsidies for continuing education

L. Employee assistance program

M. Annual model employees and senior employee commendation and rewards

N. Well-established pension system

2. Employee training and continuing education system:

In the global market where acute competition is the order of the day, talents are critical for the Company in maintaining its advantage in development. This is indeed has been the very notion of Unitech for a long time thereby it commits ample resources to train and develop the kind of skilled people the Company needs, and maps out a perfect training system and related lectures for employees on the basis of the specific nature of the industry. The training covers the skills for managerial staff at different levels of management, in-house PCB professional training, work skills, project management, languages, and self-motivation. Employees are also encouraged to participate in lectures and seminars organized by external institutions for the advocacy of life-time learning. The purpose is to improve the quality of people with proper knowledge and skills, and the strengthening of their capacity in responding to the changes in the operation environment so that the Company can maintain its leadership position in the PCB industry with profit growth. The resources committed to training and education cannot yield financial results in a fortnight, but we firmly believe that the continued investment in the training of human resources will help to lay down a solid foundation for development and survival in the future. The detail of external training for employees is specified as follows:

Internal Education and Training in 2025

Unit: NT$

Training institution or system	Number of trainees	Total number of training hours	Total expense
Administrative system	512	1,228.5	1,870,107
Production technology system	7,490	15,371.5	
Production support system	2,540	5,198	
Quality assurance and customer service system	1,690	3,080	

External Education and Training in 2025

Unit: NTD

Training institution or system	Participant by head count	Total number of training hours	Total expense
Administrative system	18	164.6	58,102
Production technology system	67	684.4	181,768
Production support system	53	448.6	116,147
Quality assurance and customer service system	13	137.5	44,240

* Production System: President’s Office, Planning Office, Audit Office, Legal Affairs Office, Safety and Health Office, Administration Bushiness Unit, Finance and Accounting Business Unit

* Production Technology System: Technology Business Unit, Process Engineering Business Unit, Product Business Unit, Production Business Unit

* Production Support System: Production Control Business Unit, Marketing Business Unit, Purchasing Business Unit, Product Engineering Business Unit, Environment Maintenance Business Unit, Information Business Unit

* Quality Assurance and Customer Service System: Quality Assurance Business Unit

* Total expense, including: fees for internal and external tutors and teaching materials.

3. Retirement system and implementation:

The Company instituted its regulations governing the retirement of employees in accordance with the Labor Standard Act and other applicable legal rules, and appropriate funds to the “Pension Reserve” are deposited at the special account of the Trust Department at the Bank of Taiwan monthly. The labor and the management jointly established the “Pension Reserve Supervisory Committee” responsible for the supervision and review of the pension reserve and related matters. This arrangement helps to assure the right of the employees in receiving their pension after retirement and for a decent way of life.

As of the end of 2025, the payable pension contribution of Unitech was appropriated (debited) at NT$122,030 thousand in book. The actual transfer to the Trust Department of the Bank of Taiwan, the Employee Pension Reserve Supervisory Committee amounted to NT$572,948 thousand.

The new retirement system became effective as of 2005.07.01. Employees of the Company are discreet in choosing either the old system or the new system for retirement. The Company has appropriated a pension fund for those who chose the new system and employees employed after the new system came into effect on a monthly basis so that these employees are entitled to a legitimate and perfect system for retirement where both the employees and the Company are the winners.

4. Agreements between labor and management

To achieve harmony between labor and management, we are committed to protecting labor-management rights based on the solid foundation of the collective bargaining agreement. In response to the original collective bargaining agreement expired on October 21, 2024, on October 16, with the attendance of the New Taipei City Department of Labor Director Chen, Ruei-Chia, and the New Taipei City Confederation of Trade Union Chairperson, Hong, Ching-Fu, the representatives of both parties of labor and management completed the signing of the agreement. The signing represented Unitech's commitment to employee care and its commitment to corporate social responsibility.

The collective bargaining agreement is applicable to all employees of the Company. There are a total of 37 articles, focusing on improvement of work conditions and union protection policies. It also specifies guaranteed year-end bonuses better than statutorily required, official leaves, labor rights courses, and membership fees withheld by the Company at 3% in relation to employee health and safety (the agreement specifies that the Company implements employee health examination in accordance with occupational safety and health laws and regulations, and provides employees with training on occupational safety and health, as well as disaster prevention and disaster elimination training or seminars.)

The new night-shift allowance clause was added last year, stating that "Party A pays the member of Party B for the night allowance for the member who works on the night duty on the actual working days. In addition, the Ministry of Labor has added the short-term unpaid parental leave policy, which can be applied to the Company with the unit of "month" for the member of Party B who needs the parental leave for less than 6 months, and the member of Party B can apply to Party A for the leave, and the number of times is limited to two times only".

5. Policy for the protection of the rights and privileges of the employees:

For the full-range concern for employees for the timely care of employees and the offering of counseling service or referral, the Company will follow up with employees who need special care and provide necessary assistance. For the better understanding of each functional unit in management and human resources utilization, the Company organizes meetings with employees on a selective basis at regular intervals for their opinions.

For hearing the voices of the majority of employees, a special hotline and the President e-mail have been arranged in the plant. In addition, physical mailboxes were also installed at different plant sites to make sure the channels for the feedback of employees are thorough. The Company hopes to dig out the problems voluntarily through the mechanisms of interviews and communication channels with routine reviews of the management policies for assuring further room for improvement and create a positive and joyous work environment for the employees.

6. Work environment and safety protection policy:

The Company promises to take safety, quality, and production as equally important for the operation of the Company, and will spare no effort in using the resources and power to create a safe, healthy, and comfortable work environment to achieve the goal of zero accidents and hazards. Reduce occupational hazards and assure the rooting of the idea of occupational safety among all employees as an integral part of the corporate culture.

The Company was accredited with the OHSAS 18001 and conversion to ISO 45001 in the Occupational Safety Management System, and will continue to realize the spirit of continued improvement under PDCA in order to translate the policy of related occupational safety and health measures and actions.

A. An aptitude test and propensity survey will be conducted on each new employees before reporting to duties, and a health examination will also be arranged at a later date.

B. Inspection on the environment will be conducted every year at regular intervals for the control of hazards.

C. All new equipment and production processes will be subject to physical, chemical, biological, and human factor assessment to detect possible hazards before employees are permitted to proceed with the equipment and processes in operation.

D. Adequate safety gear will be provided depending on the type of hazards at the work environment with proper supervision in wearing of gear.

E. First-aid kits, emergency recuse personnel, and equipment are in place (such as eye rinsing devices, sprays for corrosion injuries).

7. Labor-Management Meeting:

Routine Labor-Management Meetings so both sides can exchange opinions and communicate for problem solving through mutual consultation under the principle of good faith.

(II) The loss inflicted to the Company in the previous period up to the day this report was printed (including the violation of the Labor Standard Act detected in inspections, and specify the date of punishment, the reference number of the penalty document, the provisions of the law violated, and the content of punishment), and the estimated amount of the fine at present and in the future, and the policy for response:

1. Loss due to labor-management disputes: None.

2. Under the corporate culture of creativity, work family, customer orientation, and integrity, the Company makes and pursues its policies centered around its employees. As such, the labor-management relationship is harmonious. It would be difficult to estimate the loss deriving from labor-management disputes, if applicable.

3. The Company will respond in the following manner for the time being and in the future:

A. The Company duly observes applicable legal rules governing labor and acts accordingly.

B. The Company makes further efforts to provide benefits to employees.

C. The Company continues to engage in labor-management communication in a transparent and sincere way, keeps the channels for complaints, and responds to the problems of employees in positive attitude.

VI. Cyber Security Management:

(I) Information Security Risk Management Framework, Information Security Policies, Specific Management Plans, and Resources Allocated to Information Security Management:

1. Information Security Risk Management Framework

The Information Technology Department is responsible for the overall planning, promotion, and execution of various information security management operations. It oversees the formulation, implementation, monitoring, and continuous improvement of information security policies. Additionally, the department regularly conducts information security awareness campaigns and educational training to enhance all employees' security awareness and risk prevention capabilities.

To strengthen the information security protection mechanism, the Company periodically commissions external professional institutions to perform vulnerability scans. These scans conduct security testing on information systems, servers, and network equipment to promptly identify potential vulnerabilities. Based on the findings, the Company carries out patching, improvements, and risk management to continuously enhance overall information security defense capabilities.

Furthermore, the Company commissions external professional organizations to conduct annual penetration testing. These tests simulate real-world attack scenarios to verify the defense strength of information systems, enabling the identification and mitigation of potential systemic risks and strengthening overall cybersecurity resilience.

The Company has established an Information Security Management Committee responsible for coordinating and promoting information security-related operations. The committee is currently staffed by three members, including one supervisor and two dedicated information security personnel. Their primary responsibilities are detailed in the table below.

Table 1: Information Security Implementation Group Framework

Organization	Responsibility	Authority
Information Security Promotion Team	Information Security Supervisor	● Consultation on information security procedural documentsand related regulatory content. ● Require information security committee members to report on the implementation of the Information Security Manag ement System (ISMS) across all departments. ◦ ● Direct and supervise information security committee mem bers in executing the Information Security Management System operations across all departments. ◦ ● Resolve and make decisions on issues and cases related to the Information Security Management System. ● Review and approve the planning of various implementati on activities. ● Responsible for convening and organizing management review meetings. ● Periodically review and audit the Information Security Ma nagement System. ● Responsible for adopting the PDCA (Plan-Do-Check-Act) methodology to plan the Company's Information Security Management System in accordance with international stan dards and relevant laws and regulations. ● Responsible for coordinating and supervising all members across each sub-group within the information security imp lementation organization. ● Responsible for assisting in discussing and verifying Infor mation Security Management System documents and related regulations with the Information Security Task Force. ◦ ● Promote and communicate the "Information Security Man agement Policy" to all employees. ● Identify and verify information security training requireme nts. ● Execute adjustments, changes, or other operations related to the Information Security Management System (ISMS) in accordance with instructions from the Information Secu rity Management Committee. ● Responsible for the overall management and coordination of all affairs related to the Information Security Management Committee. ● Responsible for coordinating company resources to facilita te external audits of the Information Security Management System.

	Team Member 1	● Implement information security management policies and goals. ● Implement information communication safety management meetings and improvement measures. ● Implement amendments to the risk assessment, business c ontinuity impact analysis, and various procedures. ● Implement employee education and training plans. ● Implement business continuity plans. ● Implement the information and communication security operations manual. ● Announce important information security information from time to time. ● Manage documents.
	Team Member 2	● Oversee day-to-day information security operations, drive the implementation of information security initiatives, and execute resolutions made by the Information Security Management Committee. ● Report the status of information security operations to the Information Security Representative. ● Research, coordinate, advise, and provide assistance in the implementation of security control mechanisms and measures. ● Collect cybersecurity intelligence and technologies, establish information security controls, and execute cybersecurity monitoring activities.

2. Information and Communication Security Policy

To allow the Company's information and communication system to operate smoothly, prevent the systems from being subjected to unauthorized access, use, control, leakage, destruction, tampering, destruction, or other infringements, and ensure the confidentiality, integrity, and availability, the information and communication security policy is formulated as follows for all employees to follow:

a. Protect the sensitive and confidential information and the confidentiality and integrity of information and communication systems from unauthorized access and tampering.
b. Reinforce the resilience of the information and communication systems to ensure business continuity.
c. Offer information and communication security education and training to raise employees' awareness of information and communication security in response to information and communication changes and threats.
d. Establish information security standards, implement them effectively, and continue to review them to determine whether improvement is required.
e. Deliver information security information to Unitech’s employees from time to time.
f. Effectively supervise and accept the work under the information and communication security agreements to ensure the quality of the providers’ services.
g. Ensure the legality of the operating procedures to ensure internal and external stakeholders’ rights.

3. Specific Management Plan and Resources Invested in the Information and Communication Security Management

Unitech continues to invest in various information security software and equipment, make the most of various information security equipment and measures, and control users’ data access through strict permission management measures to avoid non-compliance. The various information security measures are explained as follows:

Item	Specific management measures
Firewall protection	Connection protection rules are set for external and internal connections as per firewall rules. Additional applications and supervisor’s approval are required for special connection needs.
Users’ Internet management mechanism	Websites are classified. Application and supervisor’s approval are needed for appropriate access permissions to meet business needs. Malware websites are blocked to prevent users from accessing them and causing malicious attacks.
Antivirus software	Antivirus software is installed on all computers at the Company and the virus patterns are updated automatically every day to prevent virus infection from affecting the operation. In response to AI-driven ransomware and phishing attacks, an AI-powered innovative antivirus solution was introduced in 2025 and deployed across core host systems to strengthen defenses against external threats.
Operating system update	The patch is automatically updated on a regular basis to reduce channels of intrusion
Email security control	Mail scanning for virus is required to remove unsafe attachment files and phishing mail. Deletion of malicious link mail is performed mandatorily.
Data backup mechanism	The Company's important information systems and databases are automatically backed up every day. In the case of a system abnormality, data can be restored at any time.
Antivirus in production lines	Anti-virus equipment is used to execute mandatory virus cleaning and isolation to avoid machine poisoning and impact on production operations. It is mandatory to use a USB blocker for machines. Unauthorized use is not allowed.
File server backup	Important files of each department are stored on fixed servers, and backup operations are executed automatically to address emergencies.
Remote access	Resources of the Company can only be accessed through VPN encrypted channels and multi-factor authentication. Effective encryption is used to prevent data from being intercepted, reassembled, and restored.
Multi-Factor Authentication	The Company applies multi-factor authentication to important systems such as the VPN, special right, and email to ensure that the user's identity is correct.
Identity authentication	The Company's system adopts multi-factor authentication to verify the identity of the user in order to meet the information security requirements.
Information security insurance	The Company's main customers are corporations, and there is no risk of custody of consumers' personal data. Upon evaluation of the scope, applicable industries, and insured amounts of the cyber security insurance on the market, these are currently unable to meet the needs of the Company. However, the Company has introduced relevant information security equipment, such as firewalls, anti-virus software, whitelist management, USB management, intrusion prevention systems, etc., and continues to pay attention to changes in the information environment, to meet the information security needs at any time, and to strengthen employees' awareness of information security risks and the ability of personnel to respond to changes.

We will continue to enhance security measures in 2026 to reduce potential information security hazards.

1. Company’s core System upgrade: The Company's framework is upgraded to a real-time framework, and the system backup is added to ensure the Company's system continues to operate without interruption.
2. Reinforced Information Security in Production Lines: Continue to increase the number of antivirus walls in production lines, in order to improve production environment information operation security and to maintain uninterrupted production operation.

3. Server data backup: Continue to optimize the time and cycle of the backup, expand the new backup system such that it is able to respond to unexpected abnormal situations (virus infection or ransomware, etc.).
4. Computer Host Replacement: We will replace all computers with those with Windows 11 OS to reduce information security issues that may be caused by operating system vulnerabilities, and updates and patches will continue to be performed periodically.
5. Backup framework enhancement: Enhance the information security of the backup system and plan an offline backup system, such that in case of virus or ransomware, the data can be restored from the off-site backup system to ensure data security.
6. Server backup: The Company's system is built based on the High Availability infrastructure, and it is able to provide real-time backup services, and server can be moved between two information server rooms, in order to ensure the Company’s continuous operation.
7. Vulnerability scan: The vulnerability scan is conducted quarterly to discover any vulnerability of the mainframe and network equipment, in order to perform improvement, correction and isolation measures, thereby ensuring all vulnerabilities can be corrected.
8. Enhancement of Cybersecurity Monitoring and Anomaly Early Warning Mechanisms:Cybersecurity monitoring and log analysis mechanisms have been continuously implemented to centrally collect and analyze operational logs from various devices, enabling real-time detection of anomalous events and potential threats.
9. Enhancement of Endpoint Protection and Ransomware Defense:A multi-layered endpoint protection and multi-vendor antivirus mechanism has been adopted, complemented by the introduction of ransomware behavior detection and blocking technologies, to mitigate operational risks posed by malicious programs and ransomware attacks.
10. Email Security and Phishing Protection:Email security mechanisms have been strengthened through the implementation of email filtering, malicious link detection, and attachment scanning technologies, with ongoing efforts to defend against phishing emails, social engineering, and email-based attack threats.
11. Information Security Education, Training, and Awareness:Regular information security training and awareness programs are conducted, incorporating case studies, phishing email drills, and hands-on exercises to continuously enhance employees' cybersecurity awareness and incident response capabilities.

Conclusion:

The Company’s IT Division continues to stipulate budget for the enhancement and optimization of various information security measures to reduce information security risks; however, we still cannot guarantee the possibility of hacking through vulnerabilities. Therefore, we will continue to strengthen the necessary information security measures to ensure continuous operation of the Company's information system so as to meet the expectations of shareholders, employees, and customers.

(II) In 2025 to the date this report was printed, there was no material security incidents at Unitech Printed Circuit Board Corp.

VII. Important Contracts:

Nature of contract	Contracting parties	Contract starting and end date	Main content	Restrictive covenants
Syndicated loan agreement with consortium	With Bank of Taiwan and the Arranger and the consortium of banks	2023/03/27~ 2028/04/28	Mid-term secured loan amounting to NT$3.6 billion. Borrower: Unitech Printed Circuit Board Corp.	1.Keeping the financial ration to the required limit. 2. Cash flow limit.
Syndicated loan agreement with consortium	With Taiwan Cooperative Bank and the Arranger and the consortium of banks	2025/03/28~ 2030/03/28	Mid-term unsecured loan amounting to NT$1.2 billion. Borrower: Unitech Printed Circuit Board Corp.	1.Keeping the financial ration to the required limit. 2. Cash flow limit.

Five. Review and Analysis of Financial Status and Financial Performance and Risk Management

I. Financial Position:

Unit: NT$ thousand; %

Year / Item	2024	2025	Difference Amount	Difference %
Current assets	7,432,982	6,661,833	(771,149)	-10.37%
Non-current assets	13,746,231	15,215,554	1,469,323	10.69%
Total assets	21,179,213	21,877,387	698,174	3.30%
Current liabilities	4,994,218	5,163,219	169,001	3.38%
Non-current liabilities	3,505,438	3,855,947	350,509	10.00%
Total liabilities	8,499,656	9,019,166	519,510	6.11%
Common share capital	7,094,072	7,062,532	(31,540)	-0.44%
Capital surplus	3,718,317	4,046,665	328,348	8.83%
Retained earnings	1,763,913	1,722,723	(41,190)	-2.34%
Other equity interest	103,255	26,301	(76,954)	-74.53%
Treasury shares	0	0	0	0.00%
Total equity	12,679,557	12,858,221	178,664	1.41%
Total liabilities and shareholders equity	21,179,213	21,877,387	698,174	3.30%

Note to items of significant change (change exceeding 50%)
1. The decrease in other equity was primarily due to the decline in the market value of Ideal Bike Corporation (Ideal) shares held in 2025.

II. Financial Performance:

Unit: NT$ thousand; %

Year / Item	2024	2025	Increase/decrease amount	Change ratio (%)
Net operating revenue	17,562,300	14,958,163	(2,604,137)	-14.83%
Operating cost	14,742,562	13,287,395	(1,455,167)	-9.87%
Gross profit	2,819,738	1,670,768	(1,148,970)	-40.75%
Operating expenses	1,564,150	1,437,030	(127,120)	-8.13%
Net operating profit (loss)	1,255,588	233,738	(1,021,850)	-81.38%
Non-operating incomes and expenses	369,276	285,685	(83,591)	-22.64%
Net income (loss) before tax	1,624,864	519,423	(1,105,441)	-68.03%
Less: Income tax expense	37,074	34,973	(2,101)	-5.67%
Net income (loss) of the current period	1,587,790	484,450	(1,103,340)	-69.49%

Note to items of significant change (change exceeding 50%)
1. The decrease in operating income was primarily due to the decline in gross profit.
2. The decrease in profit before tax was primarily due to the decline in gross profit.
3. The decrease in net income for the period was primarily due to the decline in gross profit.

III. Cash Flow:

(I) Analysis of 2025 Changes in Cash Flow:

Cash flow analysis

Unit: NT$ thousand

Cash balance at beginning of period	Net cash flow from operating activities for the whole year	Net cash flow from investment and financial of the period	Cash surplus (deficit) amount	Remedial measures for cash flow deficit	
				Investment plans	Financial management plans
855,566	1,292,911	（1,498,950）	649,527	---	---

1. Net cash inflow from operating activities: Primarily due to profitability, along with the add-back of depreciation and amortization.
2. Net cash outflow from investing activities: Primarily due to the investment in the Thailand subsidiary and capital expenditures.
3. Net cash outflow from financing activities: Primarily due to the increase in bank borrowings and the distribution of cash dividends.

(II) Remedy for Insufficient Cash Liquidity and Liquidity Analysis: Not applicable.

(III) Liquidity analysis in the year ahead: the Company expected that equity capital and bank loans will be sufficient for covering capital expenditures.

IV. Major capital expenditures in the previous period and its influence on financial position and operation:

(I) Major capital expenditure utilization status and source of capital

Unit: NT$ thousand

Plan	Actual or expected sources of funds	Actual or expected date of completion	Actual or expected use of fund					
			2025	2026	2027	2028	2029	2030
Machine and equipment purchase	Equity capital	2025.12.31	381,643					
Machine and equipment purchase	Equity capital	2026.12.31		1,057,302				
Machine and equipment purchase	Equity capital	2027.12.31			800,000			
Machine and equipment purchase	Equity capital	2028.12.31				800,000		
Machine and equipment purchase	Equity capital	2029.12.31					800,000	
Machine and equipment purchase	Equity capital	2030.12.31						800,000

(II) Expected result

Year	Item	Production volume (SF)	Sales volume (SF)	Sales value (NT$ thousand)	Gross profit (NT$ thousand)	Operating profit (NT$ thousand)
2026	PCB	10,936,331	10,936,331	15,833,312	1,900,000	792,000
2027	PCB	11,483,148	11,483,148	16,624,978	1,995,000	932,000
2028	PCB	12,057,305	12,057,305	17,456,226	2,095,000	872,000
2029	PCB	12,660,170	12,660,170	18,329,038	2,199,000	916,000
2030	PCB	13,293,179	13,293,179	19,245,490	2,309,000	962,000

V. Investment Policy Over the Last 5 Years, the Main Reason for Profit or Loss, Corrective Action Plan, and the Investment Plan of the Coming Year

December 31, 2025 (Unit: NT$ thousand)

Item / Company	Investment amount	Amount of profit or loss	Policy	Main cause of profit or loss	Improvement plan	Investment plan of the future
UNITECH ELECTRONICS INTERNATIONAL LIMITED	USD 86,800	NTD 230,191	Investment in Shanghai Unitech Electronics Co., Ltd.	Gain on investment accounted for under the equity method	Not applicable	---
UNITECH ELECTRONICS INTERNATIONAL (HK) LIMITED	USD 5,000	NTD 245,311	Investment in Shanghai Unitech Electronics (Nantong) Co., Ltd.	Gain on investment accounted for under the equity method	Not applicable	---
Da-Tai Investment Co., Ltd.	NTD 820,019	NTD 99,614	General investment company	Gain on investment accounted for under the equity method	Not applicable	--
Unitech PCB (Thailand) Co., LTD.	THB 2,160,000	NTD (12,934)	In response to the southward expansion policy, increase overseas production bases	Investment loss accounted for under the equity method	Not applicable	--

VI. Risks:

(I) Influence of Interest Rate and Exchange Rate Fluctuation and Inflation on the Income Status of the Company and the Plan in Response:

1. Interest rate: The Company continues to negotiate with financial institutions. When sufficient funds are available, the borrowings will be reduced appropriately to reduce interest expenses. At the same time, the Company undertakes foreign currency time deposits to increase interest income and mitigate the impact of rising interest rate on the Company.
2. Exchange rate: The Company adopts a prudent and conservative response to natural hedging. First, income and expenditure are offset to reduce the position of foreign currencies. The Company continues to exchange information with financial institutions,

understands the market exchange rate trend, and sells foreign exchange in the spot market. The foreign currency cash position is appropriately adjusted.

3. Inflation: The Company continuously observes the price changes of raw materials and energies, and adjusts the business strategy at any time to respond to the cost change risk.

(II)The policy of engagement in high risk, high leverage investments, loaning to a third party, endorsements and guarantees, and derivative trades, the main reason for profit or loss, and the policy in response: The Company did not engage in high risk and high leverage investments, and has undertaken endorsements and guarantees in favor of a third parties in accordance with applicable rules and regulations of the Company.

(III) R&D Plan in the Future and Expected Investment in R&D:

R&D plan in the future	Further investment required for R&D (NT$ thousand)
Developed single-sided FCCL with superior bending reliability, specifically engineered for the foldable and compact designs of AR, VR, and Smart Glasses.	70,000
Conducted reliability verification for non-etch bond options (BO) across various combinations of materials, copper residual rates, copper foil types, and stack-up designs to develop products for high-speed transmission applications.	
Chip Embedding+ High Voltage	

(IV) The influence of the changes in important policies and the regulatory environment in the home country on the financial position and operation of the Company, and the policy in response to the changes: None.

(V) The influence of the changes in the technological and industrial environment (including cyber security risk) on the financial position and operation of the Company, and the policy in response to the changes: None.

(VI)The influence of the change in corporate image on crisis management of the enterprise, and the policy in response to the change: None.

(VII)Expected result and possible risk from mergers and acquisitions, and countermeasures: None.

(VIII)Expected result and possible risk from capacity expansion, and countermeasures: None.

(IX)The risks deriving from concentration of purchases or sales, and countermeasures: None.

(X)The influence of massive transfer or replacement of shares by the Directors, Supervisors, or shareholders who each holds more than 10% of the shares issued by the Company and the risks thereof, and countermeasures: None.

(XI) The influence of changes in the management of the Company and the risks thereof, and countermeasures: None.

(XII) In the area of legal proceedings of non-litigation matters, specify the names of the Directors, Supervisors, general managers, legal representatives, or shareholders who each holds more than 10% of company shares, and subsidiaries with a final ruling or still in proceedings of major legal proceedings, non-litigation matters, or administrative disputes, and the result of which may significantly affect shareholders equity or stock price. In addition, disclose also the fact of the contentions, the amount involved, the day of commencement of the proceedings, the major litigants in the proceedings, and the status as of the day this report was printed: None

(XIII) Other Important Risks and Countermeasures: None.

VII. Other significant matters: None

Six. Special Disclosure

I. Information on Affiliated Enterprises

(I) Consolidated Business Report of Affiliates: It is disclosed on the “MOPS”, website https://mopsplus.twse.com.tw/mops/#/web/home→Single Company→Electronic Document Download→Affiliated Enterprise Three Forms Section; Input the Company’s Code: 2367 and the year of inquiry to inquire further information.

(II) Consolidated Financial Statements of Affiliates:

Declaration

In 2025 (from January 1, 2025 to December 31, 2025), the related entities that are required to be included in the preparation of the consolidated financial statements of the Company, under the “Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises” are the same as those defined in International Financial Reporting Standards (IFRS) No. 10 "Consolidated Financial Statements". In addition, the information which shall be disclosed in the combined financial statements of affiliated companies is included in the consolidated financial statements of the parent company. Consequently, there will be no separate preparation of combined financial statements of affiliated companies.

Declared by

Company Name: Unitech Printed Circuit Board Corp.

Chairman: Chang, Yuan-Ming

Date: March 11, 2026

(III) Affiliation Report: Not applicable

II. Information on Private Placement of Securities for the Most Recent Year and Up to the Publication Date of the Annual Report: None

III. Additional information required to be disclosed: None.

IV. Occurrence of events as stated in Subparagraph 2 of Paragraph 3 under Article 36 of the Securities and Exchange Act in the previous period to the day this report was printed that significantly affected shareholders equity or stock price of the Company: None.

Unitech Printed Circuit Board Corp.

Chairman: Chang, Yuan-Ming