

**Universal Microelectronics Co., Ltd.**  
**2025 Sustainability Report**

# 2025 Sustainability Report Contents

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# About This Report

Universal Microelectronics Co., Ltd. (hereinafter referred to as "UMEC" or "the Company") specialises in the research, development and manufacture of electronic components. Its core products span electromagnetic components, switching power supplies, and information and optical communication products, which are widely applied in the communications, information technology, medical, and military and aerospace sectors. Upholding a spirit of transparency, integrity and professionalism, the Company actively responds to stakeholder concerns regarding environmental, social and governance (ESG) issues, and is committed to advancing the deployment of renewable energy in pursuit of corporate sustainable development.

To demonstrate its commitment to sustainable operations, the Company has compiled and published a Sustainability Report annually since 2023, disclosing its actions and achievements in technological innovation, operational management and social responsibility, with the aim of establishing a more transparent platform for communication with all sectors of society. For more up-to-date sustainability information, please visit the Company's official website.

## ■ Reporting Period and Organisational Boundary

### **Reporting period:**

Unless otherwise specified, the data and content disclosed in this Report relate principally to the 2025 fiscal year (from January 1 to December 31, 2025). To ensure completeness and comparability, certain performance data are traced back to 2022 or extended to the most recent information available in 2026.

### **Disclosure boundary:**

The financial and operating performance presented in this Report is consistent with the boundary of the consolidated financial statements. Environmental and social performance indicators cover principally the Taiwan operations headquarters and the Taichung plant; where industry relevance and financial materiality so warrant, related data for other subsidiaries are disclosed as well.

## ■ Reporting Principles

### **Sustainability performance**

The content of this Report has been prepared with reference to the Taiwan Stock Exchange "Operating Procedures for the Preparation and Declaration of Sustainability

Reports for Listed Companies," and in accordance with the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative in 2021, the AA1000 AccountAbility Principles Standard, the Sustainability Accounting Standards Board (SASB) disclosure standards for the Electrical and Electronic Equipment industry, and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), which together form the disclosure framework (please refer to the appendices for the detailed standards indices).

### **Financial performance**

Financial information is prepared in accordance with the International Financial Reporting Standards (IFRS) and audited and certified by Ernst & Young Taiwan. Unless otherwise noted, all amounts are stated in New Taiwan dollars.

### **Report review**

The information and data in this Report are compiled and surveyed by the responsible departments of UMEC and consolidated by the Sustainability Information Disclosure Team. Departmental heads conduct a preliminary review of the accuracy and completeness of the sustainability performance indicators, and the Report is finally approved for publication by the Chairman. Certain statistics are drawn from the Company's shareholders' meeting annual report and from information published by government agencies and relevant websites, so as to ensure the completeness and objectivity of the content. The Company is not an enterprise subject to mandatory third-party assurance or verification; such arrangements will be planned as needs arise in the future.

### **External Assurance and Verification**

To ensure the reliability of the content, this Report has been submitted to Ernst & Young Taiwan for limited assurance of specified key performance information in accordance with Assurance Standard No. 3000. The assurance report is provided in Appendix V.

### ■ Contact Information

If you have any suggestions regarding the content of this Report or the sustainable development of UMEC, we welcome you to contact us through the channels below and share your valuable views.

|                                                                                   |
|-----------------------------------------------------------------------------------|
| Universal Microelectronics Co., Ltd.                                              |
| Contact: WANG, CHING-YI                                                           |
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| Telephone: (886) 4-23590096#1200                                                  |
| Email : Serena.Wang@umec.com.tw                                                   |
| Company website: UMEC <a href="#">official website</a>                            |

### ■ Publication Schedule

The Company publishes a Sustainability Report annually. To download reports from previous years, please visit the Corporate Sustainability section of the Company's official website.

- Date of first publication: December 2023
- Date of publication of the current edition: August 2026
- Date of publication of the next edition: scheduled for August 2027

### ■ Significant Changes to the Report

There were no material restatements in this year's Report. Should any information be restated or any reporting change occur in the future, an explanatory note will be provided in the corresponding chapter and page.

### Technological Innovation and Patent Certification

2024: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a Taiwanese utility model patent

2024: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a United States patent

2024: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a European patent

2024: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a Japanese patent

2025: "Electronic Device and Heat Dissipation Base Thereof" was granted a Taiwanese utility model patent

2025: "Magnetic Component (PU)" was granted a Taiwanese utility model patent

2025: "Load Power Supply System" was granted a Taiwanese utility model patent

2025: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a Taiwanese utility model patent

2025: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a United States patent

2025: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a European patent

2025: "Power Supply Device Capable of Stabilising System Power at Shutdown" was granted a Japanese patent

### Sustainability Performance Highlights of the Year

|                    |                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E<br>Environmental | <ul style="list-style-type: none"><li>■ Cumulative generation by the solar power system reached 1,085,466 kWh as of 2025</li><li>■ No penalties were imposed by the competent authorities for violations of environmental or environmental protection regulations</li><li>■ No hazardous waste was generated in 2025, demonstrating environmentally friendly operating practices</li></ul> |
| S Social           | <ul style="list-style-type: none"><li>■ Zero occupational accidents</li><li>■ Female employees accounted for as much as 56.07%</li><li>■ Charitable donations totalled NT\$611,000</li><li>■ 100% of senior management positions were filled by local residents in 2025</li></ul>                                                                                                          |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| G Governance | <ul style="list-style-type: none"> <li>■ The 2025 Board performance evaluation scored above 93 points</li> <li>■ No penalties were imposed by the competent authorities for anti-competitive behaviour or monopolistic practices</li> <li>■ Internal audit improvement completion rate reached 100%</li> <li>■ No material information security incidents or virus attacks occurred</li> <li>■ Customer satisfaction reached a record high for the third consecutive year (86.12 points)</li> </ul> |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Message from the Chairman

Amid frequent geopolitical conflicts worldwide, mounting inflationary pressure, intensifying climate change and increasingly fierce industry competition, the Company continued over the past year to devote resources to strengthening environmental management, reducing carbon emissions by improving energy efficiency and driving the green transformation of the supply chain. At the same time, we paid close attention to employee rights, workplace safety and community engagement, keeping our technological resources, products and services, and market scale on a positive trajectory. We believe that corporate success rests not only on financial performance but must also be grounded in responsible action towards society and the planet. Going forward, the Company will continue to advance carbon reduction measures and respond proactively to the challenges posed by global warming and climate change.

In terms of sustainability governance, the Company established a Sustainable Development Committee in 2025, responsible for setting sustainability goals, formulating related management policies, and periodically reviewing climate-related regulations. Combining international policy trends with external resources, the Committee actively promotes carbon reduction, while Board oversight strengthens the effectiveness of sustainability governance. Although the international situation and the macroeconomy remain unpredictable, we continue to take international standards as our reference, progressively establishing transparent and measurable sustainability targets, and we are committed to the ongoing external disclosure of sustainability information, welcoming the oversight and suggestions of our stakeholders. Looking ahead, UMEC will uphold the core values of "innovation, responsibility and shared prosperity," continue to advance product and technological innovation, and deepen its practice of environmental protection and social inclusion. Building on innovative technology and outstanding quality, we will actively create economic value while

working to fulfil our corporate social responsibility and contribute to the shared prosperity of the global village.

Chairman, Universal Microelectronics Co., Ltd.

Paul OU

# Company Overview

## ■ Company Profile

Stock code: 2413, listed electronic components industry

|                              |                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Company name</b>          | Universal Microelectronics Co., Ltd.                                                                                                                                                                                                                                                                                                              |
| <b>Date of establishment</b> | February 18, 1984                                                                                                                                                                                                                                                                                                                                 |
| <b>Headquarters</b>          | 1F-3F, No. 3, 27th Road, Industrial Park, Nantun District, Taichung City                                                                                                                                                                                                                                                                          |
| <b>Capital</b>               | NT\$1,273,592 thousand                                                                                                                                                                                                                                                                                                                            |
| <b>Annual revenue</b>        | NT\$3,344,759 thousand                                                                                                                                                                                                                                                                                                                            |
| <b>Number of employees</b>   | 560                                                                                                                                                                                                                                                                                                                                               |
| <b>Principal business</b>    | <ul style="list-style-type: none"> <li>■ Customised design and manufacturing services for electronic products including electromagnetic components, power products, millimetre-wave radar and sensors, and electric vehicle and battery chargers</li> <li>■ Processing of electronic components and domestic and export sales services</li> </ul> |

UMEC specialises in the research, development and manufacture of electronic components. With sustainable operation as its core development philosophy, the Company continues to invest in innovative technology and the development of high-quality products. Drawing on a complete R&D, production and quality management system, and combining automated production with smart manufacturing technology, the Company has successfully built globally competitive electronic products that meet diverse market needs. Its business covers electromagnetic passive components, power products, FMCW millimetre-wave radar and sensors, and automotive electronics and chargers. Through vertically integrated R&D and manufacturing processes, the Company provides customised design and OEM/ODM services as well as efficient and stable product solutions, ensuring that customers receive high-quality products that meet environmental sustainability and industry standards.

High-quality products and a rigorous management system are the foundation of

the Company's sustainable operations and the core of its practice of corporate social responsibility (CSR) and its environmental, social and governance (ESG) commitments. With outstanding technical strength, sound management systems and a dedicated team, UMEC continues to advance energy conservation, carbon reduction and green manufacturing, striving to become a sustainability benchmark for the industry and to help customers and society move together towards a low-carbon economy and a circular future.

The Way of Innovation, the Choice of Quality

UMEC is dedicated to providing customers with high-quality, stable and reliable electronic component products. Drawing on leading R&D technology and innovation capability, the Company tailors products and services to diverse market needs, ensuring excellent quality and outstanding performance and helping customers enhance the overall performance of their products.

### -- Corporate Core Values --

#### **Innovation**

With innovative technology as our core driving force, we are dedicated to technological research and development in electronic components and communications applications, continuously launching high-performance products

#### **Efficiency**

We concentrate resources on rational and efficient allocation, strengthen cost control and operational effectiveness, and maximise profit, laying a solid foundation for the Company's sustainable operation and development.

#### **Quality**

Upholding precision processes and rigorous quality management, our products have obtained a wide range of international quality and safety certifications, providing global customers with stable and reliable electronic

#### **Responsibility**

We are committed to fulfilling our corporate social responsibility, caring for the world and giving back to society, and driving a positive cycle of shared value creation between the enterprise and society through community engagement

### ■ Operating Bases and Market Presence

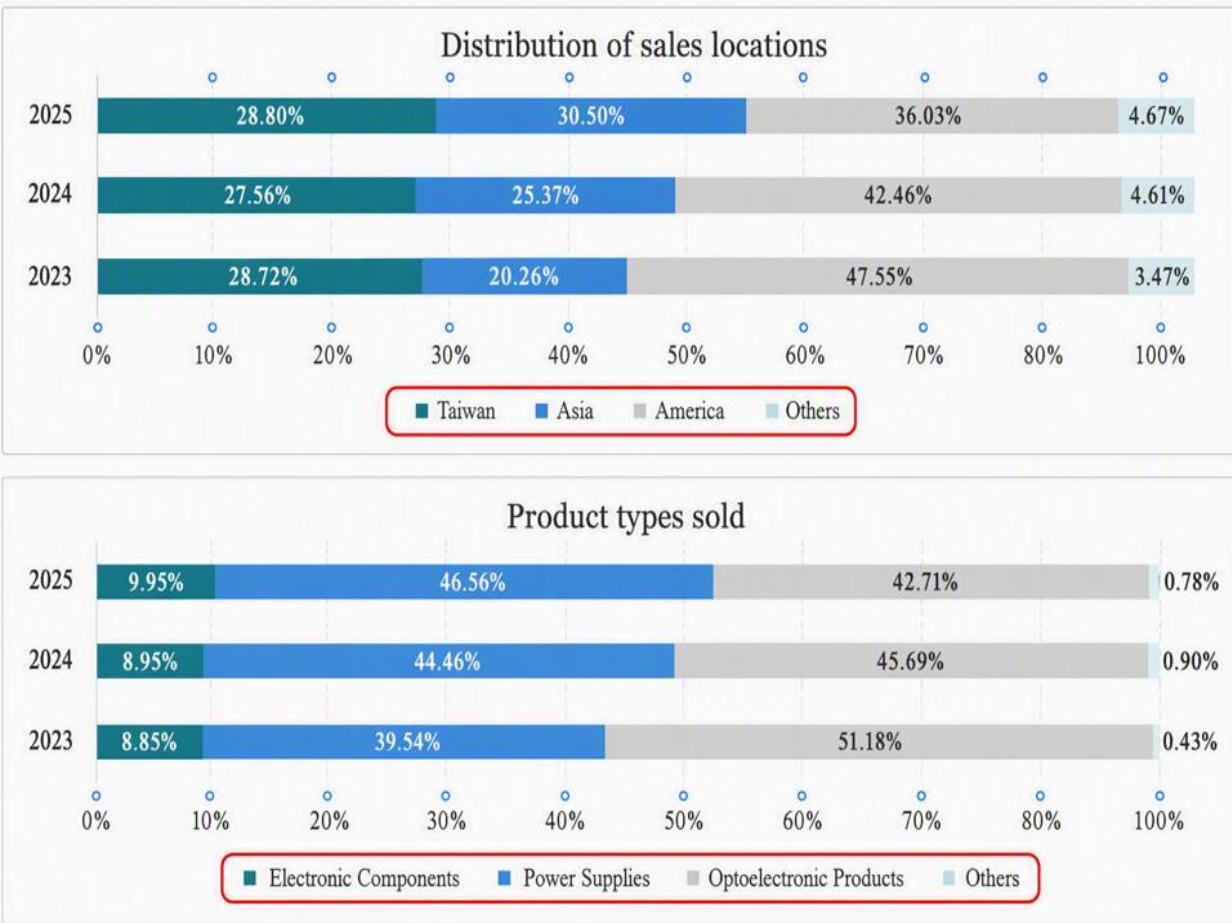
UMEC has its operations headquarters in Taichung, Taiwan, and since its founding in 1984 has long been dedicated to supplying high-quality electronic components to the IT industry. The Company currently operates two principal

production bases in mainland China, the Jialong plant (Shenzhen, Guangdong) and the Fulong plant (Longyan, Fujian), and established the Yuelong plant in Hanoi, Vietnam in 2013 to expand overseas capacity. It also maintains branch offices in Tokyo, Japan and Las Vegas, USA to strengthen its global supply chain presence.

In response to global sustainable development trends and energy-saving and carbon-reduction policies, the Company has actively introduced energy-saving technologies and implemented environmental goals through concrete action, including expanding the sixth floor of the manufacturing plant, installing solar photovoltaic facilities and promoting the use of renewable energy. At the same time, ageing equipment is being progressively replaced to improve energy efficiency across the board and reduce overall energy consumption, demonstrating our commitment to environmental sustainability.

As the global electronics and communications industry recovers and applications in smartphones, automotive electronics and optical fibre networking grow rapidly, the communications electronic components industry in which UMEC operates has also shown steady growth. To strengthen market competitiveness, the Company continues to respond to market changes through product diversification and regional market diversification, working closely with global customers under OEM/ODM models to enhance its R&D design and process integration capabilities. Going forward, we will continue to provide global customers with high-quality electronic component products

through technological innovation and sustainable operating strategies, achieving a



win-win outcome of corporate growth and environmental harmony.

## Key Milestones

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2017 | <ul style="list-style-type: none"> <li>Completed the development and mass production of a multi-mode automotive blind spot detection radar collision avoidance system, successfully installed in and launched with a number of vehicle models.</li> <li>Established PT UMEC Green Tech Indonesia.</li> <li>Completed a range of power supplies for high-end enterprise office machines.</li> </ul>                                                                                                                                                  |
| 2018 | <ul style="list-style-type: none"> <li>Passed the OMRON PRIMP B supplier upgrade certification in Japan.</li> <li>Completed the Ministry of Economic Affairs Bureau of Energy industrial energy technology project: development of a solar inverter with power-plant-grade functionality.</li> </ul>                                                                                                                                                                                                                                                |
| 2019 | <ul style="list-style-type: none"> <li>Completed a 500W 1/2-brick DC/DC module with a power density of 220W/in<sup>3</sup>, suitable for 4G and 5G wireless communication base station transmitters and network communication equipment.</li> <li>Completed a 45W miniaturised USB PD3.0 + QC4.0 adapter.</li> <li>Completed 60-300W fan-less power supplies for networking equipment with high ambient temperature tolerance and high lightning surge protection.</li> </ul>                                                                       |
| 2020 | <ul style="list-style-type: none"> <li>Developed the 250W-2000W high-wattage CRPS product series.</li> <li>Completed a 300W power module and a 100W wide-ratio input power module compliant with the EN50155 railway certification.</li> <li>Completed a 150W streetlight power supply.</li> </ul>                                                                                                                                                                                                                                                  |
| 2021 | <ul style="list-style-type: none"> <li>Completed 550W-900W fan-less, high-ambient-temperature, high-efficiency, high-power-density dual-output power supplies for networking equipment</li> </ul>                                                                                                                                                                                                                                                                                                                                                   |
| 2022 | <ul style="list-style-type: none"> <li>Completed a 65W high-density miniature adapter supporting USB Type-C with PD</li> <li>Developed 40W-500W ultra-wide input ratio power modules for smart grid DC distribution and railway electrical control systems.</li> <li>Developed high-power-density medical-standard power supplies (adapter, 250W 2" x 4" open frame, 400W 3" x 5" open frame).</li> </ul>                                                                                                                                           |
| 2023 | <ul style="list-style-type: none"> <li>Developed a power supply that pioneered a new industry standard for networking switches, combining multiple wattage options with cost optimisation and expandability, and successfully brought it to market.</li> <li>Completed an IP68-rated digitally controlled smart marine/recreational vehicle onboard charger.</li> <li>Completed development of a 60GHz low-power, low-cost radar and successfully passed validation as an original-equipment DVR detection radar for an Asian automaker.</li> </ul> |
| 2024 | <ul style="list-style-type: none"> <li>Completed a 140W high-density miniature adapter supporting USB Type-C with PD.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                    |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | <ul style="list-style-type: none"> <li>■ Completed a full range of 150W-4200W digital server power supplies for cloud computing data centre systems, meeting the latest Energy Star and 80Plus energy-saving requirements.</li> <li>■ Developed COTS-grade DC power supplies and EMI filter modules for low Earth orbit satellites.</li> <li>■ Expanded transportation power products to 15W-500W and launched 15W-200W ultra-wide input voltage power modules.</li> <li>■ Completed a 1300W fan-less, high-ambient-temperature dual-output power supply for networking equipment</li> <li>■ The DVR 60GHz radar was adopted across a Korean automotive group; UMEC has been formally recognised as a Tier 2 qualified supplier to that automaker and has begun mass production.</li> </ul>                                                                                                                                                                                                              |
| 2025 | <ul style="list-style-type: none"> <li>■ Completed development of the following products, which are progressively entering mass production and market promotion: <ul style="list-style-type: none"> <li>✓ 140W high-density miniature adapter supporting USB Type-C with PD</li> <li>✓ Development of a full range of 150W-4200W digital server power supplies for cloud computing data centre systems, meeting the latest Energy Star and 80Plus energy-saving requirements</li> <li>✓ COTS-grade DC power supplies and EMI filter modules for low Earth orbit satellites</li> <li>✓ Transportation power products expanded to 15W-500W, with the launch of 15W-200W ultra-wide input voltage power modules</li> <li>✓ 1300W fan-less, high-ambient-temperature dual-output power supply for networking equipment</li> <li>✓ The DVR 60GHz radar was adopted across a Korean automotive group, and the Company has formally become a Tier 2 qualified supplier to that automaker</li> </ul> </li> </ul> |

Note: For UMEC's major reforms and related strategic matters over the years, please refer to the Company's official website.

# Ch1. Sustainability Strategy and Practice

## 1.1 Corporate Sustainability Policy and Commitments

### Vision and Mission

Innovative technology, outstanding quality, sustainable shared prosperity

Building on "innovative technology and outstanding quality," UMEC is dedicated to developing and manufacturing world-class electronic component products and to expanding steadily in a fiercely competitive global market to become an indispensable partner in the electronics industry. Since its founding in 1984, UMEC has weathered major challenges including the financial crisis and the global pandemic, always adhering to prudent management and continuous innovation, repeatedly turning crisis into opportunity and demonstrating resilient operations and a determination to develop sustainably.

The Company's Chairman and all its employees have long devoted themselves to community service in a spirit of gratitude and giving back, caring for disadvantaged groups and putting into practice the corporate mission of "taking from society and giving back to society." Through professional technical strength and the full integration of its R&D, production and quality assurance systems, UMEC not only improves product quality and process efficiency but also continues to advance green manufacturing and sustainability governance, fulfilling its shared commitments to customers, employees, shareholders and society. Looking ahead, UMEC will fulfil its corporate social responsibility through concrete action, achieve all-round development in environmental, social and governance (ESG) terms, and, with professionalism, innovation and responsibility as its core values, continue to expand into global markets and advance steadily towards the goals of sustainable corporate operation and shared social prosperity.

### Sustainability Strategy Planning

Faced with global industrial transformation and sustainable development trends, UMEC continues to integrate ESG principles into its operational management and decision-making mechanisms, taking environmental protection, social responsibility and governance as the core framework for advancing its sustainability strategy. By strengthening corporate governance, improving product quality and promoting technological innovation, the Company is progressively building a development model that balances operating performance with sustainable value, and is committed to creating long-term positive impact for society and the environment.

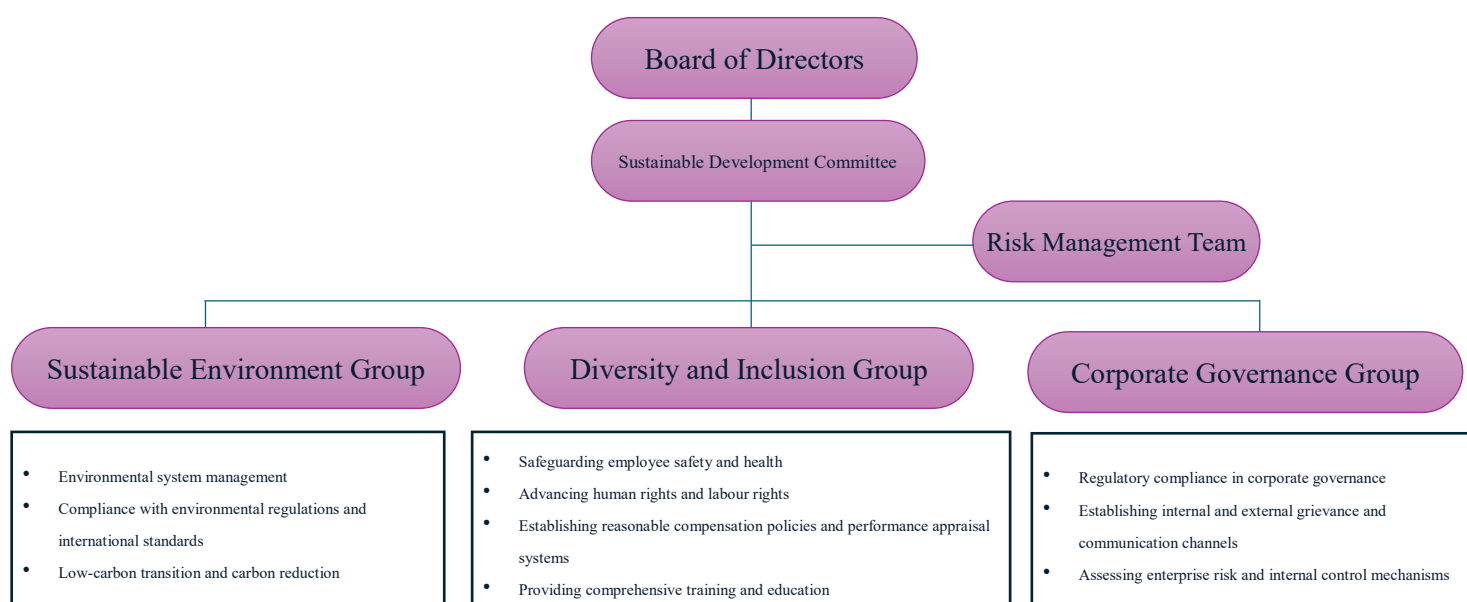
## 1.2 Sustainability Governance Structure

### Sustainable Development History and Organisation

UMEC is committed to putting sustainable development into practice in its business operations. As early as 2015 it established a "CSR Promotion Team," which was renamed the "Sustainability Information Disclosure Team" in 2022. The Company has also established the "Universal Microelectronics Co., Ltd. Sustainable Development Best Practice Principles" and the "Procedures for the Preparation and Assurance of Sustainability Reports" as the basis for internal management, operations and report preparation, so as to properly fulfil its corporate social responsibility.

To manage sustainability and climate change-related risks effectively, UMEC established a "Sustainable Development Committee" under the Board of Directors in 2025, responsible for overseeing the Company's climate governance framework and the advancement of its sustainability strategy. Committee members are appointed by resolution of the Board and must possess relevant sustainability expertise and capability. The Committee currently comprises two directors and the Chief Sustainability Officer, namely Chairman OU, JEN-CHIEH; Director and Deputy General Manager YEN, HUI-FANG; and Manager WANG, CHING-YI of the Administration Department.

Three cross-departmental working groups are established under the Sustainable Development Committee according to ESG topic: the Sustainable Environment Group, the Corporate Governance Group and the Diversity and Inclusion Group, which carry out sustainable development work according to the expertise and responsibilities of each department. The Sustainable Development Committee meets quarterly, consolidating the material climate risks and opportunities reported by each responsible unit, incorporating them into UMEC's overall risk management process, and reporting management results to the Board annually.



## **Sustainability Initiatives in 2025**

To strengthen risk assessment and management capability, the Board resolved in 2025 to establish a "Risk Management Team" under the Sustainable Development Committee and to adopt a "Core Risk Governance Policy." Based on the business scope of each department, the Risk Management Team identifies and analyses operational risks across seven dimensions - operations, finance, country, compliance, ESG, human resources and information security - including the physical and transition risks that climate change may bring. The responsible departments formulate response strategies based on the risk identification results and report to the Board at least once a year, enabling the Board to oversee and track the effectiveness of risk management and strengthening the Company's fundamentals and operational resilience.

On August 5, 2025 the Board appointed the members of the first Sustainable Development Committee. Two Committee meetings were held during the year, covering matters including the nomination of a convener, the Company's sustainable development policy, and the planning of the Sustainability Report.

## **1.3 Stakeholder Communication and Materiality Analysis**

### **1.3.1 Stakeholder Communication**

UMEC is keenly aware that business operations concern not only profitability but also environmental, social and governance (ESG) impacts. The Company is committed to maintaining transparent channels of communication with stakeholders, ensuring that its operations meet the needs of all parties and drive the creation of sustainable value. To strengthen the identification and management of material sustainability topics, UMEC refers to the GRI Sustainability Reporting Standards (GRI Standards) and follows the AA1000 Stakeholder Engagement Standard as its communication framework.

Applying the five principles of the AA1000 Stakeholder Engagement Standard - responsibility, influence, tension, diverse perspectives and dependency - stakeholders were assessed across three dimensions: frequency of interaction, working relationship and degree of influence. Through internal meetings, interviews and questionnaire surveys, followed by in-depth discussion between the Sustainable Development Team and senior management, seven principal stakeholder groups were confirmed: employees, shareholders, customers, suppliers/contractors/partner manufacturers, government agencies, financial and insurance institutions, and prospective employees. This ensures that communication mechanisms are comprehensive and that the concerns of all parties are addressed.

To deepen communication further, UMEC has established a feedback channel through the stakeholder section of its official website to strengthen two-way dialogue, and has compiled an annual Sustainability Report since 2023 presenting a full picture of its environmental, social and governance performance, working hand in hand with stakeholders to advance sustainable development through continuous exchange and cooperation.

**Communication channels with stakeholders and their effectiveness in 2025 are as follows:**

| Stakeholder                                                                                                     |                                                                                                                                                                                                                                                                                                         |                                                                                                                             |                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees                                                                                                       | Employees are the key asset of the Company's operations. Guided by the core value of "people first," the Company creates a healthy and friendly workplace through sound compensation and benefits, training systems and care mechanisms, supporting employee growth and improved operating performance. |                                                                                                                             |                                                                                                                                                                                                                                                            |
| Topics of concern                                                                                               | Communication methods and channels                                                                                                                                                                                                                                                                      | Communication frequency                                                                                                     | Engagement outcomes in 2025                                                                                                                                                                                                                                |
| Information security management and customer privacy<br>Operating Performance<br>Occupational safety and health | <ul style="list-style-type: none"> <li>• Dedicated email address / telephone hotline</li> <li>• Company website</li> <li>• Labour-management meetings / negotiation meetings</li> <li>• Written or verbal grievances</li> </ul>                                                                         | <ul style="list-style-type: none"> <li>• Immediate</li> <li>• Standing</li> <li>• Quarterly</li> <li>• Immediate</li> </ul> | <ul style="list-style-type: none"> <li>• Four labour-management communication meetings were held.</li> <li>• Employees may mail their views in writing to the head of the Administration Department. No employee grievance cases arose in 2025.</li> </ul> |
| Shareholders                                                                                                    | Shareholders are important stakeholders in the Company's steady development. The Company values communication with shareholders and information transparency, and is dedicated to creating long-term value and fulfilling its commitment to ethical governance and sustainable operation.               |                                                                                                                             |                                                                                                                                                                                                                                                            |
| Topics of concern                                                                                               | Communication channels                                                                                                                                                                                                                                                                                  | Communication frequency                                                                                                     | Engagement outcomes in 2025                                                                                                                                                                                                                                |
| Occupational safety and health                                                                                  | <ul style="list-style-type: none"> <li>• Shareholders' meeting</li> </ul>                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>• Annually</li> <li>• As required</li> </ul>                                         | <ul style="list-style-type: none"> <li>• One annual general meeting of shareholders was convened</li> </ul>                                                                                                                                                |

|                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Information security<br>management and customer<br>privacy<br>Operating Performance                                                 | <ul style="list-style-type: none"> <li>• Spokesperson contact channels</li> <li>• Market Observation Post System</li> <li>• Company website</li> <li>• Telephone and email</li> </ul>                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• As required</li> <li>• Standing</li> <li>• Standing</li> </ul> | <ul style="list-style-type: none"> <li>• Shareholder suggestions, queries and disputes are handled through the spokesperson channel, with enquiries from shareholders and investors answered by telephone or email</li> <li>• Financial and corporate governance information is announced on the Market Observation Post System and the Company website</li> </ul> |
| Customers                                                                                                                           | Customers are the core driver of the Company's revenue growth and continued development. The Company is committed to providing high-quality products and services and to continuously optimising its processes to meet diverse and evolving customer needs. We value customer opinions and feedback, and build stable, mutually trusting partnerships through sound communication mechanisms and support systems. |                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Topics of concern</b>                                                                                                            | <b>Communication channels</b>                                                                                                                                                                                                                                                                                                                                                                                     | <b>Communication frequency</b>                                                                          | <b>Engagement outcomes in 2025</b>                                                                                                                                                                                                                                                                                                                                 |
| Occupational safety and health<br>Information security<br>management and customer<br>privacy<br>Customer relationship<br>management | <ul style="list-style-type: none"> <li>• Customer satisfaction survey</li> <li>• Customer complaint handling procedures</li> </ul>                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>• Annually</li> <li>• Immediate</li> </ul>                       | <ul style="list-style-type: none"> <li>• Customer satisfaction averaged 86.12 points for the third consecutive year</li> <li>• Response and closure time targets are set by complaint category in order to improve customer satisfaction with UMEC's service</li> </ul>                                                                                            |

| Suppliers / contractors / partner manufacturers                                        | As key partners in the stability of product and service quality, UMEC places great importance on building long-term, mutually trusting relationships with supply chain partners and on jointly advancing supply chain management and social responsibility. |                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Topics of concern                                                                      | Communication channels                                                                                                                                                                                                                                      | Communication frequency                                                                                         | Engagement outcomes in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Waste management<br>Occupational safety and health<br>Customer relationship management | <ul style="list-style-type: none"> <li>• Email</li> <li>• Telephone hotline</li> <li>• Questionnaire responses</li> </ul>                                                                                                                                   | <ul style="list-style-type: none"> <li>• Immediate</li> <li>• Immediate</li> <li>• As required</li> </ul>       | <ul style="list-style-type: none"> <li>• Compliance with quality management systems, environmental safety systems and Authorized Economic Operator certification assessments</li> <li>• On-site audits of 13 suppliers each year</li> <li>• Green procurement management principles are implemented through an electronic procurement system, and supply chain packaging materials are reduced and reused to lessen negative environmental impact</li> </ul> |
| Government agencies                                                                    | Through active communication and exchange with government agencies, the Company ensures that its operations comply with relevant regulatory requirements.                                                                                                   |                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Topics of concern                                                                      | Communication channels                                                                                                                                                                                                                                      | Communication frequency                                                                                         | Engagement outcomes in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Waste management<br>Employee diversity and equality                                    | <ul style="list-style-type: none"> <li>• Public information filings</li> <li>• Audits</li> <li>• Media interviews and press releases</li> </ul>                                                                                                             | <ul style="list-style-type: none"> <li>• As required by the regulations of the competent authorities</li> </ul> | <ul style="list-style-type: none"> <li>• Continued implementation of regulatory identification, training and safe operating procedures, with regular risk assessments and audits to strengthen occupational health and safety management</li> </ul>                                                                                                                                                                                                          |

|                                                                                                                                                          |                                                                                                                                                                                                   |                                                                                                                                                                        |                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Occupational safety and health<br>Information security<br>management and customer privacy<br>Supplier Management<br>Ethical Corporate Management         | <ul style="list-style-type: none"> <li>• Email</li> <li>• Company hotline</li> <li>• Questionnaire responses</li> </ul>                                                                           | <ul style="list-style-type: none"> <li>• Updated promptly as needed</li> <li>• As required</li> <li>• Immediate</li> <li>• Immediate</li> <li>• As required</li> </ul> | <ul style="list-style-type: none"> <li>• The Taiwan, Jialong, Fulong and Vietnam plants all achieved a 100% ISO 45001 certification rate; internal and external audits in 2025 covered 1,886 people, a rate of 100%</li> </ul> |
| Financial and insurance institutions                                                                                                                     | UMEC values its working relationships with financial and insurance institutions, ensuring efficient use of funds and operational stability through prudent financial management and risk control. |                                                                                                                                                                        |                                                                                                                                                                                                                                |
| <b>Topics of concern</b>                                                                                                                                 | <b>Communication channels</b>                                                                                                                                                                     | <b>Communication frequency</b>                                                                                                                                         | <b>Engagement outcomes in 2025</b>                                                                                                                                                                                             |
| Operating Performance<br>Ethical Corporate Management<br>Water resource management<br>Occupational safety and health<br>Customer relationship management | <ul style="list-style-type: none"> <li>• Market Observation Post System</li> <li>• Company website</li> <li>• Telephone, fax and email</li> </ul>                                                 | <ul style="list-style-type: none"> <li>• As required</li> <li>• Immediate</li> <li>• Immediate</li> </ul>                                                              | <ul style="list-style-type: none"> <li>• Financial and corporate governance information is announced on the Market Observation Post System and the Company website</li> <li>• Exchanges with banks as required</li> </ul>      |

| Prospective employees                                                                                                                                                                                                                                                   | UMEC regards prospective employees as a key source of the talent that drives the Company's continued growth and innovation. The Company is dedicated to building a comprehensive benefits system and career development opportunities in order to attract outstanding talent. |                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Topics of concern                                                                                                                                                                                                                                                       | Communication channels                                                                                                                                                                                                                                                        | Communication frequency                                                                                   | Engagement outcomes in 2025                                                                                                                                                                                                                                                                                                                                           |
| Information security<br>management and customer privacy<br>Waste management<br>Employee diversity and equality<br>Occupational safety and health<br>Talent attraction and retention<br>Customer relationship management<br>Operating Performance<br>Climate change risk | <ul style="list-style-type: none"> <li>• Dedicated email address / telephone hotline</li> <li>• Labour-management meetings and negotiation meetings</li> <li>• Care and mentoring for dual-track students</li> </ul>                                                          | <ul style="list-style-type: none"> <li>• Immediate</li> <li>• Quarterly</li> <li>• As required</li> </ul> | <ul style="list-style-type: none"> <li>• Experienced technicians provide hands-on guidance to dual-track students, with fortnightly work journals used as a care mechanism</li> <li>• Long-standing industry-academia cooperation programmes with National Taipei University of Technology and National Formosa University; four interns took part in 2025</li> </ul> |

### 1.3.2Material Topic Identification

UMEC follows international sustainability standards and the latest development trends, referring to the GRI Sustainability Reporting Standards (GRI Standards), the Sustainability Accounting Standards Board (SASB) standards, the Sustainable Development Goals (SDGs), and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). At the same time, by analysing the sustainability topics of industry benchmark companies and combining these with the Company's operational development strategy and the topics of concern to stakeholders, the Company assesses the degree of impact of each sustainability topic.

To ensure that the identification of sustainability topics remains timely and accurate, UMEC conducts a materiality analysis every two years and continues to monitor changes in the industry and regulatory environment within each cycle in order to confirm whether the existing material topics require adjustment. Systematic management and multi-party assessment ensure that sustainable development goals are matched by concrete action, thereby strengthening corporate resilience and sustainable competitiveness.

The most recent materiality analysis was completed in 2024; related information is set out below (the next materiality analysis will be conducted in 2026):

#### STEP 1 Collection of potential sustainability topics

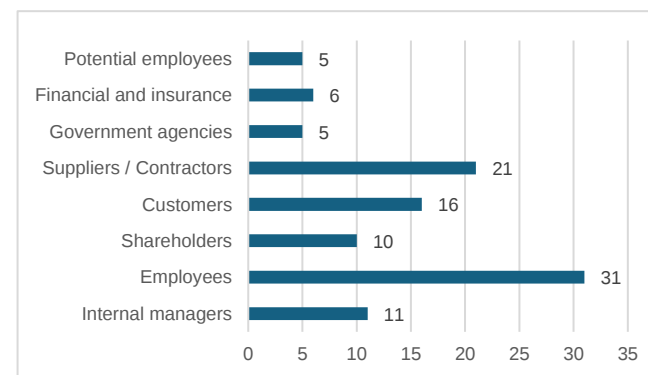
With reference to international sustainability standards and trends, and taking into account the characteristics of the Company's industry, the following 12 actual and potential sustainability topics spanning the three ESG dimensions were identified:

| E Environmental                                                    | S Social                                                                                                                                                     | G Governance                                                                                        |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Energy management<br>Water resource management<br>Waste management | Employee diversity and equality<br>Occupational safety and health<br>Talent attraction and retention<br>Information security management and customer privacy | Supplier Management<br>Operating Performance<br>Ethical Corporate Management<br>Climate change risk |

|  |                                  |  |
|--|----------------------------------|--|
|  | Customer relationship management |  |
|--|----------------------------------|--|

## STEP 2 Survey of stakeholder concern

For the sustainability topics identified in the first stage, UMEC further identified the actual and potential positive and negative impacts that each topic may have had or may have on the economy, the environment and people (including human rights). An online questionnaire survey in Chinese and English was conducted among internal managers and the seven categories of external stakeholders identified. After invalid responses were excluded, 105 questionnaires were collected (a response rate of 86.07%), comprising internal managers (11), employees (31), shareholders (10), customers (16), suppliers/contractors/partner manufacturers (21), government agencies (5), financial and insurance institutions (6) and prospective employees (5).



### STEP 3 Analysis and identification of material topics

Following the detailed questionnaire survey and stakeholder engagement, UMEC carried out a weighted assessment based on the level of concern expressed by different stakeholders for each topic, identifying the potential impact and significance of each topic for the Company. The materiality of the topics was then reviewed and adjusted through discussion by senior management and in-depth analysis of industry trends. Eight topics of critical importance to sustainable development were finally confirmed for 2024 as priority directions for future development.

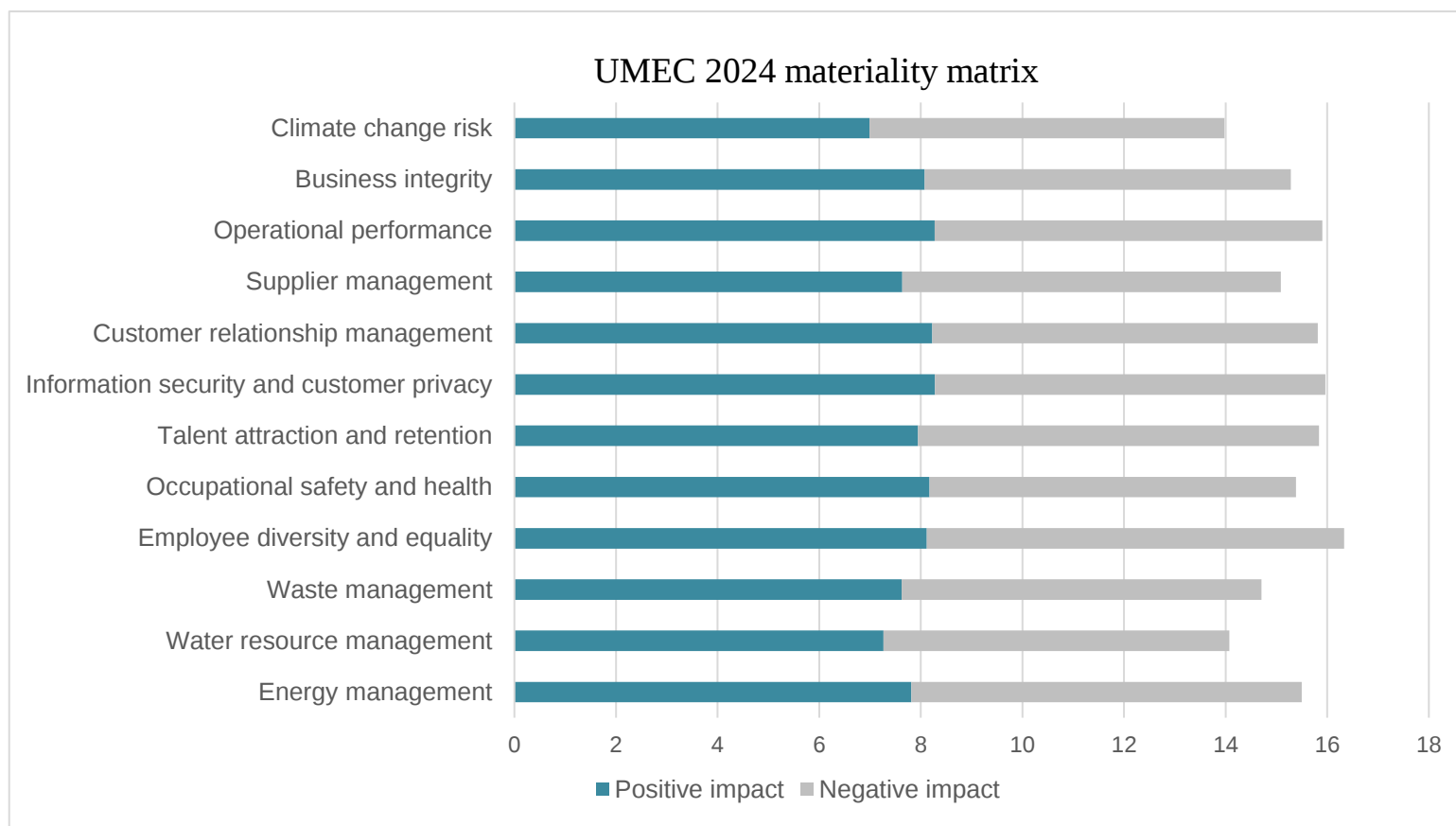


Figure: UMEC 2024 material topic impact matrix

## STEP 4 Reporting and disclosure

In 2025, to build on the results of the materiality analysis and deepen sustainability governance, the Sustainable Development Team submitted the eight material topics identified in 2024 to senior management for confirmation and review. After a comprehensive assessment of the industry and market environment during the year, changes in sustainable development trends, and international sustainability standards, it was confirmed that the scope and content of the existing material topics remained complete and appropriate and required no additions or adjustments. Stakeholder views continued to be gathered through diverse communication channels during the year, and Board oversight ensured that the material topics remained aligned with the Company's sustainability strategy. This Report discloses the management approach, policy commitments, targets and results for each material topic in the corresponding chapters, and incorporates them into the direction of long-term sustainability policy in support of steady and resilient corporate growth.

### Explanation of 2024 material topic impacts (topics carried over unchanged in 2025)

| Material topic    | Description of positive/negative impact |                           |                                                                                                                                                                                                                             | Corresponding GRI Standard                                                                                  | Chapter                                    |
|-------------------|-----------------------------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| E Environmental   |                                         |                           |                                                                                                                                                                                                                             |                                                                                                             |                                            |
| Energy management | +                                       | Climate change mitigation | Improving energy efficiency and adopting energy-saving measures lowers operating costs, while investment in renewable energy helps mitigate climate change.                                                                 | <br><br>• GRI 302 Energy | 4.2<br>Environmentally Friendly Management |
|                   | -                                       | Increased operating costs | Failure to manage energy use properly leads to higher operating costs and carbon fee pressure, and exposes the Company to low-carbon trends and electricity-saving requirements that affect production and competitiveness. |                                                                                                             |                                            |
| S Social          |                                         |                           |                                                                                                                                                                                                                             |                                                                                                             |                                            |

|                                                      |   |                                      |                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                    |                                             |
|------------------------------------------------------|---|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Information security management and customer privacy | + | Greater customer trust               | Sound information security management and privacy protection measures reduce the risk of data breaches, safeguard customer information and ensure regulatory compliance.                                                                          | <ul style="list-style-type: none"> <li>GRI 418 Customer Privacy</li> </ul>                                                                                                                                                         | 2.3 Risk Management                         |
|                                                      | - | Data breaches                        | Poor information security management can lead to data breaches, privacy violations and fraud risk, damaging trust and exposing the Company to claims.                                                                                             |                                                                                                                                                                                                                                    |                                             |
| Customer relationship management                     | + | Higher customer satisfaction         | Regular communication and prompt problem resolution improve customer satisfaction and loyalty, helping the Company win more orders and develop over the long term.                                                                                | <ul style="list-style-type: none"> <li>GRI 416 Customer Health and Safety</li> </ul>                                                                                                                                               | 3.2 Product Quality and Customer Management |
|                                                      | - | Loss of customer trust               | Failure to meet customer needs leads to lower customer satisfaction and order volumes and more complaints, ultimately resulting in a loss of customer trust.                                                                                      |                                                                                                                                                                                                                                    |                                             |
| Employee diversity and equality                      | + | Retaining outstanding talent         | Comprehensive training, a diverse and inclusive workplace and a caring corporate culture enhance employee capability and creativity, safeguard human rights, attract and retain talent, and strengthen competitiveness and long-term development. | <ul style="list-style-type: none"> <li>GRI 401 Employment</li> <li>GRI 405 Diversity and Equal Opportunity</li> <li>GRI 406 Non-discrimination</li> <li>GRI 408 Child Labor</li> <li>GRI 409 Forced or Compulsory Labor</li> </ul> | 5.1 Human Resource Management               |
|                                                      | - | Talent recruitment and turnover risk | Amid labour shortages, recruiting and developing talent has become more difficult, and the image of manufacturing plants struggles to attract younger generations, constraining innovation and the development of emerging industries.            |                                                                                                                                                                                                                                    |                                             |

|                                 |   |                                           |                                                                                                                                                                                                     |                                                                                                                                                                                                      |                                |
|---------------------------------|---|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Occupational safety and health  | + | Safeguarding employee occupational safety | Safeguarding employee occupational safety and creating a reassuring workplace improves efficiency and productivity, strengthens corporate reputation and attracts customers and outstanding talent. | <ul style="list-style-type: none"><li>GRI 403 Occupational Health and Safety</li></ul>                                                                                                               | 5.3 Employee Health and Safety |
|                                 | - | Regulatory non-compliance                 | Occupational accidents not only harm employee health but also affect capacity and service quality, and increase compliance pressure and financial risk.                                             |                                                                                                                                                                                                      |                                |
| Talent attraction and retention | + | Retaining outstanding talent              | Competitive compensation and benefits and health care strengthen employee cohesion and efficiency and help attract outstanding talent.                                                              | <ul style="list-style-type: none"><li>GRI 401 Employment</li><li>GRI 402 Labor/Management Relations</li><li>GRI 404 Training and Education</li><li>GRI 405 Diversity and Equal Opportunity</li></ul> | 5.1 Human Resource Management  |
|                                 | - | Rising turnover rate                      | Compensation and benefits below industry norms and a lack of diverse promotion mechanisms raise the turnover rate and hinder industry innovation.                                                   |                                                                                                                                                                                                      |                                |
| G Governance                    |   |                                           |                                                                                                                                                                                                     |                                                                                                                                                                                                      |                                |
| Operating Performance           | + | Revenue growth                            | Establishing a sustainability strategy and business model improves revenue and risk resilience, attracts capital and partnerships, and delivers steady long-term development.                       | <ul style="list-style-type: none"><li>GRI 201 Economic Performance</li><li>GRI 207 Tax</li></ul>                                                                                                     | 2.2 Business Performance       |
|                                 | - | Greater financial pressure                | Poor operating performance or an opaque strategy weakens investor confidence, affects liquidity and development capability, increases financial pressure and                                        |                                                                                                                                                                                                      |                                |

|                                    |   |                                           |                                                                                                                                                                             |                                                                                                                      |                         |
|------------------------------------|---|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------|
|                                    |   |                                           | threatens corporate sustainability.                                                                                                                                         |                                                                                                                      |                         |
| Ethical<br>Corporate<br>Management | + | Enhancing the<br>corporate<br>brand image | Sound governance and ethical management strengthen risk control and transparency, build trust and brand image, attract investment and support steady long-term development. | <ul style="list-style-type: none"> <li>GRI 205 Anti-corruption</li> <li>GRI 206 Anti-competitive Behavior</li> </ul> | 2.1 Sound<br>Governance |
|                                    | - | Legal liability<br>risk                   | Internal corruption gives rise to legal liability, economic loss and reputational damage, affecting governance efficiency, the share price and investor confidence.         |                                                                                                                      |                         |

**Explanation of changes in 2024 material topics (topics carried over unchanged in 2025):**

| <b>2024 material topics</b>                          | <b>Previous Ranking</b> | <b>year ranking</b> | <b>Change</b>     | <b>Explanation of topic changes or adjustments</b>                                                                                                                                                                                                                                                           |
|------------------------------------------------------|-------------------------|---------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Information security management and customer privacy | 1                       | 11                  | Up 10 places      | Concern for this topic increased among both UMEC's senior management and its stakeholders overall. The Company will continue to strengthen information security safeguards and privacy protection mechanisms to ensure the security of customer data and the stability of its operations                     |
| Operating Performance                                | 2                       | 1                   | Down 1 place      | Concern for this topic declined among UMEC stakeholders overall, but it remains a topic of active concern for the Company. We will continue to optimise operational efficiency and risk management and pursue steady business development to ensure continued improvement in long-term operating performance |
| Customer relationship management                     | 3                       | --                  | Newly added topic | UMEC values customer relationship management and, guided by a customer-centric philosophy, is dedicated to improving service quality and responding to customer needs. This topic was newly identified as material in this year's analysis, and its impact will continue to be monitored                     |
| Employee diversity and equality                      | 4                       | --                  | Newly added topic | UMEC respects labour and human rights and, guided by a people-first philosophy, believes that enhancing employee diversity and gender equality helps foster a friendly workplace. This topic was newly identified as material in this year's analysis, and its impact will continue to be monitored          |
| Occupational safety and health                       | 5                       | 3                   | Down 2 places     | Concern for occupational safety and health declined somewhat among UMEC stakeholders overall, but it remains a topic of active concern for the Company. We will continue to strengthen                                                                                                                       |

|                                 |   |    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------|---|----|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 |   |    |                   | workplace safety management and health promotion measures to ensure the safety and well-being of the working environment                                                                                                                                                                                                                                                                                                                                       |
| Ethical Corporate Management    | 6 | -- | Newly added topic | UMEC conducts its business activities on the principles of fairness, honesty, trustworthiness and transparency, continuing to establish and strictly observe codes of professional ethics, strengthen internal control mechanisms, and prohibit corruption and unfair competition, thereby enhancing the credibility of its business ethics. This topic was newly identified as material in this year's analysis, and its impact will continue to be monitored |
| Talent attraction and retention | 7 | -- | Newly added topic | UMEC values talent attraction and retention and, guided by a people-first philosophy, offers competitive compensation and benefits and a well-developed career development environment. This topic was newly identified as material in this year's analysis, and its impact will continue to be monitored                                                                                                                                                      |
| Energy management               | 8 | 6  | Down 2 places     | Concern for energy management declined among UMEC stakeholders overall, but it remains a topic of active concern for the Company. We will continue to advance energy-saving and carbon-reduction measures, optimise energy efficiency and actively fulfil our environmental sustainability responsibilities.                                                                                                                                                   |

## Ch2. About UMEC

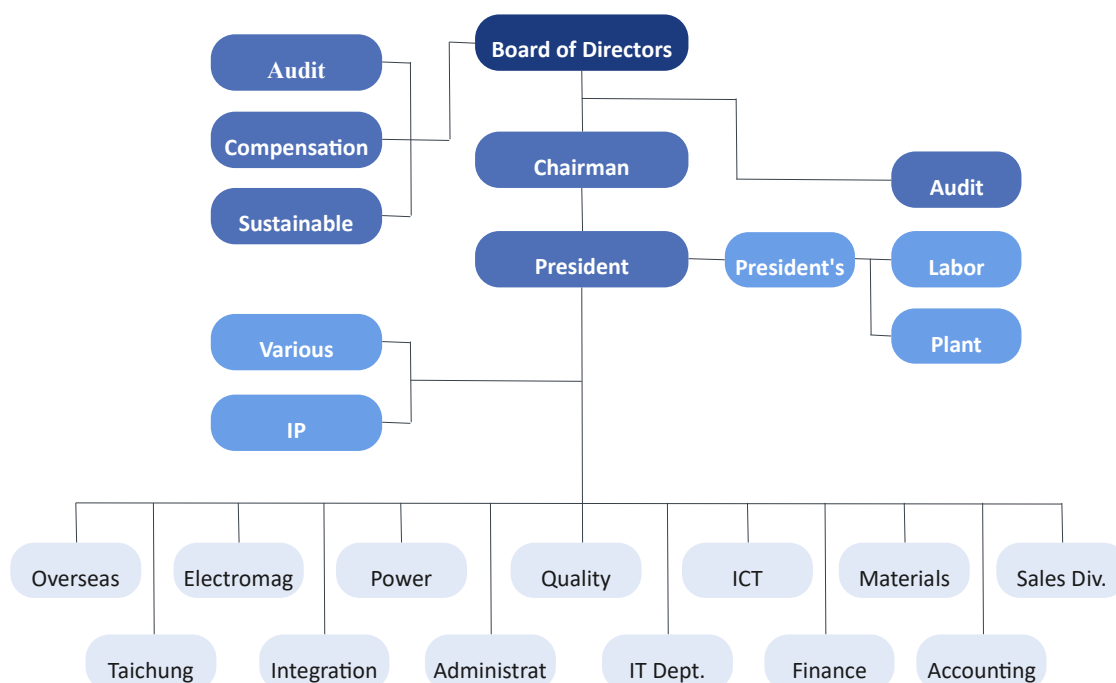
### 2.1 Sound Governance

#### 2.1.1 Corporate Governance Structure

UMEC firmly believes that sound corporate governance is the key to sustainable development and long-term success. To ensure that its governance system is transparent, fair and compliant, the Company follows the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" issued by the Taiwan Stock Exchange, ensuring that its operating processes comply with regulations and effectively safeguarding the rights and interests of shareholders and all stakeholders.

UMEC places the Board of Directors at the core of its corporate governance decision-making. Chaired by the Chairman, the Board is responsible for formulating the Company's development strategy and major policies and for overseeing the implementation of the overall governance mechanism. To improve the effectiveness of Board operations, an Audit Committee and a Remuneration Committee have been established to assist the Board in fulfilling its oversight responsibilities, further strengthening the transparency of the Company's operations and the soundness of its governance.

Corporate governance structure chart:

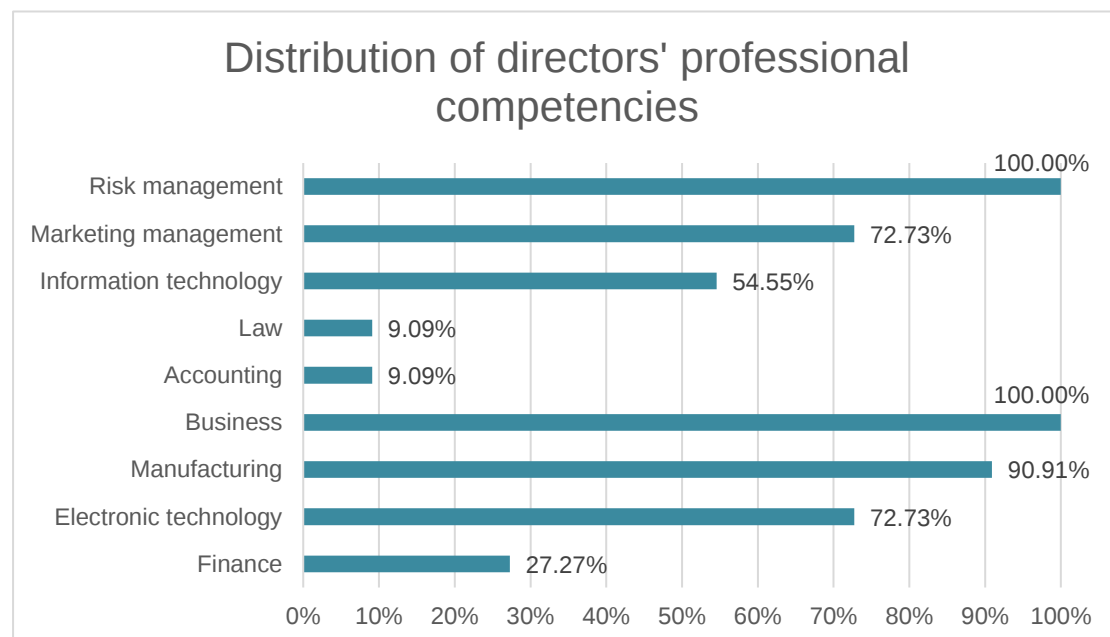


## Board Operations

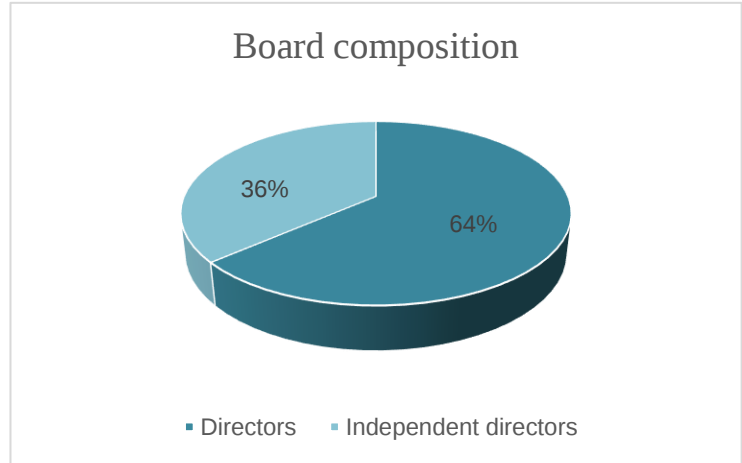
Under UMEC's Articles of Incorporation, the Board comprises eleven directors, of whom no fewer than two, and not less than one-fifth of the total number of seats, must be independent directors; all independent directors together form the Audit Committee. Board members are selected under a "candidate nomination system," whereby the Board reviews and approves the list of candidates before submitting it to the shareholders' meeting for election. Directors serve three-year terms and are eligible for re-election. The fourteenth Board, seated in 2025, has 11 members: 8 male and 3 female directors, of whom 4 are independent directors, accounting for more than one-third of the seats.

In addition to assessing candidates' educational and professional qualifications, the Company also takes stakeholder views into account and follows the "Director Election Procedures" and the "Corporate Governance Best Practice Principles" to ensure the diversity and independence of Board members. The incumbent directors all possess extensive industry experience and professional capability spanning operational judgement, accounting and financial analysis, business management, crisis handling, industry knowledge, international perspective, and leadership and decision-making, enabling them to steer the Company's strategic direction effectively, advance sustainable development and strengthen corporate governance performance.

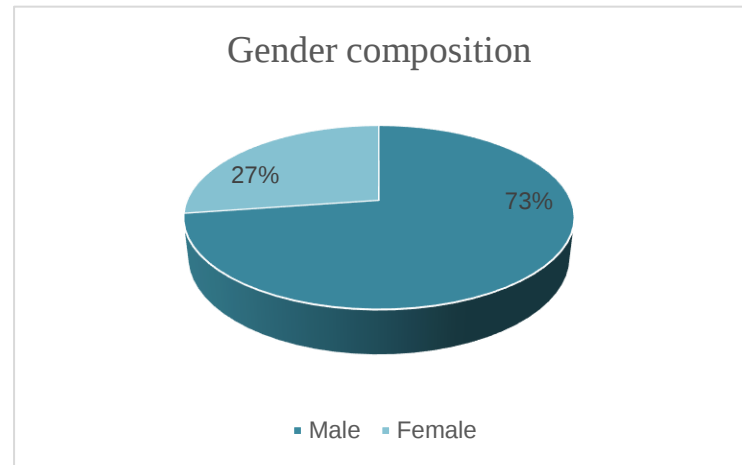
Chart of directors' diversified core competencies:



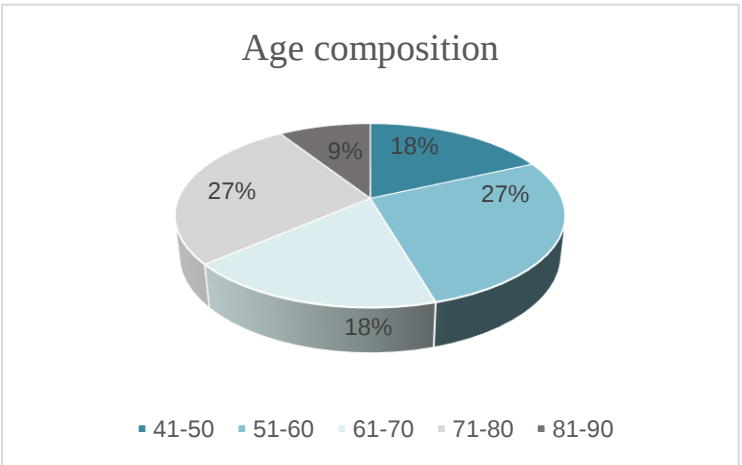
Board composition:



Gender composition:



Age composition:



### ■ Continuing Education of Directors

In addition to their extensive industry experience and professional capability, UMEC's directors continue to advance their governance and management knowledge in response to international trends and market change. To strengthen directors' expertise in key areas such as sustainability governance, risk control and regulatory compliance, the Company arranges a diverse programme of continuing education each year to help directors enhance their decision-making and oversight capabilities. Course content covers corporate governance, internal control, corporate sustainability, climate change and the latest regulations, further strengthening directors' understanding of and ability to respond to major trends and maintaining the Company's competitive advantage in the industry. Directors completed a total of 90 hours of continuing education in 2025, reflecting the high importance the Company attaches to deepening directors' expertise.

| Title                                | Name          | Date of study | Organiser                               | Course title                                                          | Study hours | Total training hours |
|--------------------------------------|---------------|---------------|-----------------------------------------|-----------------------------------------------------------------------|-------------|----------------------|
| Chairman                             | OU, JEN-CHIEH | 2025/8/13     | Taiwan Corporate Governance Association | Rules, restrictions and risk analysis for insider equity transactions | 3           | 6                    |
|                                      |               | 2025/9/26     | Securities and Futures Institute        | 2025 seminar on the prevention of insider trading                     | 3           |                      |
| Representative of corporate director | YEN, HUI-FANG | 2025/7/9      | Taiwan Stock Exchange                   | 2025 Cathay Sustainable Finance and Climate Change Summit Forum       | 6           | 12                   |
|                                      |               | 2025/7/22     | Taiwan Corporate Governance Association | Sustainable development seminar                                       | 3           |                      |
|                                      |               | 2025/8/22     | Securities and Futures Institute        | 2025 briefing on legal compliance for insider equity transactions     | 3           |                      |

|                                      |                |            |                                                       |                                                                   |   |    |
|--------------------------------------|----------------|------------|-------------------------------------------------------|-------------------------------------------------------------------|---|----|
| Representative of corporate director | OU, TZU-HUEI   | 2025/7/9   | Taiwan Stock Exchange                                 | 2025 Cathay Sustainable Finance and Climate Change Summit Forum   | 6 | 6  |
| Director                             | TSAI, KUO-CHI  | 2025/7/22  | Taiwan Corporate Governance Association               | Sustainable development seminar                                   | 3 | 6  |
|                                      |                | 2025/8/22  | Securities and Futures Institute                      | 2025 briefing on legal compliance for insider equity transactions | 3 |    |
| Director                             | LIEN, TSUNG-FU | 2025/7/22  | Taiwan Corporate Governance Association               | Sustainable development seminar                                   | 3 | 6  |
|                                      |                | 2025/8/22  | Securities and Futures Institute                      | 2025 briefing on legal compliance for insider equity transactions | 3 |    |
| Director                             | HSU, TZU-HSUN  | 2025/7/9   | Taiwan Stock Exchange                                 | 2025 Cathay Sustainable Finance and Climate Change Summit Forum   | 6 | 12 |
|                                      |                | 2025/8/19  | Institute of Internal Auditors, Chinese Taiwan        | Practical audit techniques                                        | 6 |    |
| Representative of corporate director | YANG, SHU-HAN  | 2025/9/26  | Securities and Futures Institute                      | 2025 seminar on the prevention of insider trading                 | 3 | 6  |
|                                      |                | 2025/11/10 | Science Park Science Industrial Association of Taiwan | Design of executive compensation and ESG performance systems      | 3 |    |
| Independence                         | WU,            | 2025/7/22  | Taiwan Corporate Governance                           | Sustainable development seminar                                   | 3 |    |

|                      |                 |           |                                                               |                                                                                                            |   |    |
|----------------------|-----------------|-----------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---|----|
| nt director          | HUEI-HUANG      |           | Association                                                   |                                                                                                            |   | 6  |
|                      |                 | 2025/8/22 | Securities and Futures Institute                              | 2025 briefing on legal compliance for insider equity transactions                                          | 3 |    |
| Independent director | TSOU, YEN-CHUNG | 2025/3/17 | Taiwan Academy of Banking and Finance                         | Corporate governance forum                                                                                 | 3 | 6  |
|                      |                 | 2025/7/22 | Taiwan Corporate Governance Association                       | Sustainable development seminar                                                                            | 3 |    |
| Independent director | KO, HSIN-SUI    | 2025/4/18 | Commerce Development Research Institute                       | Understanding the global economy and technology trends                                                     | 3 | 12 |
|                      |                 | 2025/7/9  | Taiwan Stock Exchange                                         | 2025 Cathay Sustainable Finance and Climate Change Summit Forum                                            | 6 |    |
|                      |                 | 2025/7/19 | Taipei Exchange                                               | Practising sustainable development through the TPEx market: benchmark practices in an era of co-governance | 3 |    |
| Independent director | WU, CHUNG-MING  | 2025/7/9  | Taiwan Stock Exchange                                         | 2025 Cathay Sustainable Finance and Climate Change Summit Forum                                            | 6 | 12 |
|                      |                 | 2025/8/22 | Chinese National Association of Industry and Commerce, Taiwan | 2025 Taishin and Shin Kong Net Zero Summit Forum                                                           | 3 |    |
|                      |                 | 2025/9/26 | Securities and Futures Institute                              | 2025 briefing on legal compliance for insider equity transactions                                          | 3 |    |

#### ■ Communication on Key Material Events

To strengthen corporate governance and information transparency and to ensure that material topics are communicated promptly and tracked effectively, UMEC communicated key topics regularly to the Board and the relevant responsible units during the year across the three dimensions of environment, economy and corporate governance. Institutionalised communication mechanisms strengthen decision-makers' grasp of and ability to respond to sustainable development topics, further improving overall governance effectiveness and operational transparency.

| Dimension     | Communication item                                                                                                    |
|---------------|-----------------------------------------------------------------------------------------------------------------------|
| Environmental | Completed the greenhouse gas inventory and verification report and disclosed it on the Market Observation Post System |
| Economic      | All financial reports were approved by resolution of the Board                                                        |
| Governance    | Completed the Board performance evaluation with a total score above 90 points, rated as good                          |

#### ■ Recusal of Directors from Conflicts of Interest

To improve operating efficiency and the execution of decisions, the Chairman of UMEC also serves as General Manager, and directors are selected for their professional competence and independent judgement so as to ensure that the Board maintains a high degree of objectivity and impartiality in its decision-making. The governance structure has been strengthened by amending the Articles of Incorporation and increasing the number of independent director seats, ensuring smooth information flow and consistent execution of decisions. Independent directors participate in discussions of major topics through the Audit Committee and the Remuneration Committee and provide professional advice for the Board's consideration. To maintain the independence of the Board, more than half of the directors do not concurrently serve as employees or managers of the Company.

To further avoid potential conflicts of interest arising from their positions, UMEC has adopted relevant rules under the "Rules of Procedure for Board of Directors Meetings." Where a director has an interest in a matter before the Board, whether personally or on behalf of the juristic person they represent, they must explain the material particulars of that interest at the meeting and, where the Company's interests may be prejudiced, must recuse themselves from discussion and voting and may not vote as proxy for another director. An interest held by a director's spouse, a blood relative within the second degree of kinship, or a company having a controlling or

subordinate relationship with the director is likewise deemed to be an interest of that director. These provisions effectively reduce the risk of conflicts of interest in decision-making and thereby protect the best interests of the Company and its stakeholders. Detailed provisions are set out on pages 21-22 of the Company's annual report.

| Meeting date | Director name                                                       | Agenda item                                                                                                  | Reason for required recusal                                                                                                                                                                    | Voting participation                                                           |
|--------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 2025/1/15    | OU, CHENG-MING<br>OU, JEN-CHIEH<br>OU, TZU-HUEI                     | Retirement payment for the Company's former General Manager                                                  | Matter involving personal interest                                                                                                                                                             |                                                                                |
|              |                                                                     | Distribution of the 2024 year-end bonus and executive compensation                                           |                                                                                                                                                                                                |                                                                                |
|              |                                                                     | 2024 annual compensation of executive officers                                                               |                                                                                                                                                                                                |                                                                                |
|              |                                                                     | Retirement payment for the Company's General Manager                                                         |                                                                                                                                                                                                |                                                                                |
|              |                                                                     | Replacement of directors of investee companies                                                               |                                                                                                                                                                                                |                                                                                |
| 2025/3/11    | OU, JEN-CHIEH<br>OU, TZU-HUEI                                       | Transfer of treasury shares repurchased by the Company to employees                                          |                                                                                                                                                                                                |                                                                                |
| 2025/5/8     | All directors                                                       | Release of the newly elected directors from non-competition restrictions following the Company's re-election | The matter involved the personal interests of all directors, who each recused themselves, left the meeting and did not participate in the discussion or voting as required by law              | Approved as proposed with the unanimous consent of all other directors present |
| 2025/8/5     | WU, HUEI-HUANG<br>TSOU, YEN-CHUNG<br>KO, HSIN-SUI<br>WU, CHUNG-MING | Review of the appointment of the sixth Remuneration Committee members                                        | The matter involved the personal interests of four independent directors, who each recused themselves, left the meeting and did not participate in the discussion or voting as required by law |                                                                                |

■ Performance Evaluation of the Board and Functional Committees

To implement corporate governance, strengthen Board functions, establish performance goals and improve the effectiveness of Board operations, UMEC conducts an annual internal performance evaluation of the Board as a whole, individual directors and the functional committees in accordance with the "Board Performance Evaluation Procedures." The evaluation is carried out by questionnaire-based self-assessment, conducted by each committee or the relevant executing unit before the end of the first quarter of the following year, with the results submitted to the Board for review as an important basis for the continuous improvement and optimisation of governance mechanisms.

The 2025 internal self-assessments of the Board as a whole, individual directors, the Audit Committee and the Remuneration Committee were submitted to the Board on March 5, 2026. The results indicated that the operation of the Board complied overall with corporate governance requirements and that directors generally possessed the requisite competencies and a high level of participation, demonstrating strong professionalism and governance effectiveness.

| The measurement items for the Board performance evaluation include:                                                                                                                                                                                                                                                                                                                                                                             |                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                               | Degree of participation in the Company's operations            |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                               | Quality of Board decision-making                               |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                               | Board composition and structure                                |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                               | Selection and continuing education of directors                |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                               | Internal control                                               |
| The Board self-assessment achieved a total score of 93 points. The results indicate that the operation of the Board is generally sound, that the Board properly discharges its responsibility to guide and oversee the Company's strategy, major business matters and risk management, and that appropriate internal control systems have been established; overall operations are good and consistent with the spirit of corporate governance. |                                                                |
| The measurement items for individual director performance include:                                                                                                                                                                                                                                                                                                                                                                              |                                                                |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                               | Understanding of the Company and awareness of responsibilities |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                               | Awareness of directors' duties                                 |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                               | Degree of participation in the Company's operations            |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                               | Internal relationship management and communication             |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                               | Directors' expertise and continuing education                  |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                                               | Internal control                                               |

The individual director self-assessment achieved a total score of 97 points. The results indicate that the Company's directors received positive evaluations for the efficiency and effectiveness of their performance against each evaluation indicator.

| The measurement items for functional committee performance include:                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Understanding of the Company and awareness of responsibilities |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Awareness of functional committee responsibilities             |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Improving the quality of functional committee decision-making  |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Composition of functional committees and selection of members  |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Internal control                                               |
| The functional committee (Audit Committee and Remuneration Committee) self-assessment achieved a total score of 93 points. The results indicate that the operation of the functional committees is generally sound, that they properly discharge their responsibility to guide and oversee the Company's strategy, major business matters and risk management, and that appropriate internal control systems have been established; overall operations are good and consistent with the spirit of corporate governance. |                                                                |

#### ■ Compensation Policy for Directors and Executive Officers

Director compensation policy is governed by Article 26 of the Company's Articles of Incorporation and the "Procedures for the Payment of Remuneration to Directors and Members of Functional Committees." The Board determines remuneration having regard to each director's degree of participation in and contribution to the Company's operations and to prevailing domestic industry levels. Where the Company records a profit for the year, no less than 4% shall be appropriated as employee remuneration and no more than 3% as director remuneration; the actual appropriation ratio and distribution are recommended by the Remuneration Committee based on operating performance and the results of the "Board Performance Evaluation Procedures" and are submitted to the Board for resolution. Where the Company has accumulated losses, an amount to offset them shall first be reserved. The distribution of employee and director remuneration requires the attendance of at least two-thirds of the directors and the approval of a majority of those present, and must be reported to the shareholders' meeting.

The compensation policy provides market-competitive fixed pay, while variable pay is aligned reasonably with the Company's operations and individual performance, with an emphasis on long-term incentives and risk management, so as to encourage managers to focus on the Company's long-term development and create a win-win-win outcome for the Company, its employees and its shareholders. The distribution of employee remuneration and executive compensation is made in accordance with the Articles of Incorporation and approved by the Board. Apart from the indicators already set that are closely linked to the Company's operating and financial performance, the Company has not yet formally incorporated sustainability performance indicators into its compensation linkage mechanism; it will continue to assess the appropriateness of doing so in light of the Company's development and the maturity of the system.

#### ■ Compensation Determination Process

The Company has established a Remuneration Committee whose members are appointed by resolution of the Board. The Committee comprises no fewer than three members, a majority of whom are independent directors, and is responsible for reviewing the compensation policies and systems for directors and managers from a professional and objective standpoint and making recommendations to the Board as a basis for its decisions.

The principal responsibilities of the Remuneration Committee include establishing and periodically reviewing the annual and long-term performance targets for directors and managers and the policies, systems, standards and structure of their compensation, and periodically assessing the achievement of performance targets in order to recommend the content and amount of individual compensation. In carrying out its assessment, the Committee refers not only to prevailing industry levels but also to individual responsibilities, performance, the Company's operating results and future risk, ensuring that the compensation system is competitive in attracting and retaining talent and is linked to the Company's operating performance.

The Remuneration Committee meets at least twice a year and submits the results of its deliberations to the Board for discussion as required, ensuring the completeness and compliance of the compensation decision-making process. Where a discussion concerns a member's own compensation, that member recuses themselves as required in order to preserve the impartiality of the decision. To enhance the quality of decision-making, the Company may also engage external professional bodies or consultants as needed to help assess the market competitiveness and reasonableness of the compensation system, ensuring that compensation policy takes account of both the Company's development strategy and the interests of stakeholders.

## ■ Functional Committees

To strengthen the functions of the Board and improve the quality of decision-making, the Company has established a Remuneration Committee and an Audit Committee under the Board as dedicated functional bodies assisting the Board in discharging its oversight and decision-making responsibilities. The Company also maintains an Audit Office responsible for auditing and evaluating the effectiveness and reliability of the internal control system, reporting audit results to the Audit Committee on a regular basis and offering recommendations for improvement (for details, please refer to the Internal Audit section, pages 37-38). The operation of each functional committee is shown in the table below; for further information, please refer to the Company's shareholders' meeting annual report:

| Committee            | Responsibilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Members                                          | Number of meetings held during the year | Attendance rate (excluding attendance by proxy) |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------|-------------------------------------------------|
| 2025 Audit Committee | <ul style="list-style-type: none"> <li>Adopting or amending the internal control system</li> <li>Assessing the effectiveness of the internal control system</li> <li>Adopting or amending the procedures for handling material financial or business transactions such as the acquisition or disposal of assets, derivatives trading, lending of funds to others, and endorsements or guarantees for others</li> <li>Matters involving the personal interests of directors</li> <li>Material asset or derivatives transactions</li> <li>Material loans of funds, endorsements or guarantees</li> <li>Appointment, dismissal or remuneration of the certified public accountant</li> <li>Appointment or dismissal of the head of finance, accounting or internal audit</li> </ul> | Independent Director (Convener) TSOU, YEN-CHUNG  | 6                                       | 100%                                            |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Independent Director WU, TEH-CHUAN <sup>1</sup>  | 3                                       | 100%                                            |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Independent Director WU, HUEI-HUANG              | 6                                       | 100%                                            |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Independent Director KE, HSIN-SU                 | 5                                       | 83%                                             |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Independent Director WU, CHUNG-MING <sup>2</sup> | 3                                       | 100%                                            |

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                   |   |      |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---|------|
|                                   | <ul style="list-style-type: none"> <li>Reviewing financial reports</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                   |   |      |
| 2025<br>Remuneration<br>Committee | <ul style="list-style-type: none"> <li>Reviewing the organisational charter of the Remuneration Committee and proposing amendments</li> <li>Establishing and reviewing the annual and long-term performance targets of the Company's directors and managers and the policies, systems, standards and structure of their compensation</li> <li>Assessing the achievement of performance targets by the Company's directors and managers and determining the content and amount of their individual compensation</li> </ul> | Independent Director (Convener)<br>WU, HUEI-HUANG | 4 | 100% |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Independent Director<br>TSOU, YEN-CHUNG           | 4 | 100% |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Independent Director WU, TEH-CHUAN1               | 2 | 100% |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Independent Director KO, HSIN-SUI                 | 4 | 100% |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Independent Director WU, CHUNG-MING               | 2 | 100% |

Notes:

1、Independent director whose term expired on June 19, 2025

2、Independent director newly appointed on June 19, 2025

## 2.1.2 Ethical Corporate Management

### Material topic: Ethical Corporate Management

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | <p>The cornerstone of sustainable corporate operation is integrity and sound corporate governance. The Company has established comprehensive governance mechanisms in accordance with the "Corporate Governance Best Practice Principles," ensuring that the decision-making process is transparent and impartial. By strengthening Board functions, improving the transparency of information disclosure and safeguarding shareholder rights, the Company is dedicated to upholding ethical standards and regulatory compliance in its operations, securing the trust of all stakeholders and creating long-term value.</p>                                                                                                                                                                                          |
| <b>Policy / commitment</b>                | <p>The Board of Directors is UMEC's highest governance body. To ensure the independence and transparency of decision-making, a Remuneration Committee and an Audit Committee have been established under the Board, with a division of authority and mutual oversight, so as to implement the corporate governance principles and the ethical corporate management policy and continue to strengthen risk management mechanisms.</p>                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Targets</b>                            | <p><b>[Short term]:</b></p> <ul style="list-style-type: none"> <li>■ Independent directors to account for more than one-third of Board seats</li> <li>■ The Board to include at least one director of a different gender</li> <li>■ Independent directors to serve no more than three consecutive terms, save that following Board review a consecutive term may be extended to a fourth, with more than half of the independent directors serving no more than three consecutive terms</li> <li>■ Directors who concurrently serve as managers of the Company not to exceed one-third of Board seats, and independent directors not to serve as independent directors of more than three other companies</li> <li>■ Director attendance rate to be no lower than 80%</li> </ul> <p><b>[Medium to long term]:</b></p> |

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | <ul style="list-style-type: none"> <li>■ Directors of either gender to account for more than one-third of Board seats</li> <li>■ To continue assessing the feasibility of future improvement in respect of evaluation indicators not yet scored</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Action plans</b>                                 | <ul style="list-style-type: none"> <li>■ The Company has established an Audit Committee comprising four independent directors, whose independence strengthens their oversight of the Board</li> <li>■ The Company continues to review and refine its corporate governance mechanisms based on the feedback and related indicators provided by the corporate governance evaluation</li> <li>■ Board operations are refined through the annual internal Board performance evaluation</li> <li>■ The Company maintains an audit department to ensure that all units comply with applicable laws and regulations in carrying out their duties</li> </ul>                                                 |
| <b>2025 results</b>                                 | <ul style="list-style-type: none"> <li>■ Directors who concurrently serve as managers of the Company accounted for 18%, not exceeding one-third of Board seats, thereby maintaining the independence of the Board</li> <li>■ The Board includes three female directors, accounting for 27%</li> <li>■ Four directors have served no more than three consecutive terms, one of whom is an independent director</li> <li>■ The Company scored 71.78 points in total in the 2025 (twelfth) Corporate Governance Evaluation of TWSE/TPEX listed companies, placing it in the 66%-80% band among listed companies. The Company will continue to strengthen the items on which it did not score</li> </ul> |
| <b>Grievance mechanism / Communication channels</b> | <p>For related grievances, please contact the Company's designated contact</p> <p>[Contact] MA, CHUNG-CHIH, Associate Vice President, Office of the General Manager</p> <p>[Telephone] 04-23590096#1201</p> <p>【EMAIL】 kevin_mar@umec.com.tw</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

## Ethical Corporate Management and Anti-corruption Mechanisms

Guided by a philosophy of integrity and probity, and in order to strengthen corporate governance and fulfil its corporate social responsibility, UMEC has adopted "Ethical Corporate Management Best Practice Principles," "Procedures and Guidelines for Ethical Corporate Management" and a "Code of Ethical Conduct," which clearly set out the standards of conduct to be observed by directors, managers and all employees. The Company strictly prohibits improper transfers of benefit of any kind, including bribery, acceptance of bribes, political donations, improper entertainment and other unreasonable gifts, and requires that conflicts of interest be avoided in the conduct of business. To ensure that the integrity policy is effectively implemented, the Company has designated a unit responsible for supervision and management, and internal audit periodically reviews the operation of the internal control and accounting systems, engaging external professional bodies where necessary. Conduct in breach of the integrity rules is subject to disciplinary action under applicable laws and internal rules, with liability pursued and damages claimed in accordance with the law. The Company completed a corruption risk assessment in 2025 and, through ongoing internal communication and training, has deepened employees' awareness of integrity and strengthened its anti-corruption culture, working to create a transparent, fair and sustainable operating environment. No corruption litigation or related incidents occurred in 2025.

### ■ Insider Trading Prevention Awareness

In accordance with Article 10 of its Corporate Governance Best Practice Principles, UMEC has adopted "Procedures for Handling Material Information and Preventing Insider Trading," which clearly require directors, managers and all employees to observe the duty of care of a good administrator and the duty of loyalty and to perform their duties in good faith. The procedures prohibit relevant persons from disclosing material non-public information or enquiring into information unrelated to their duties, thereby ensuring information symmetry, safeguarding shareholder rights and implementing the principle of equal treatment of shareholders.

Since 2020, UMEC has held annual training and awareness sessions on the prevention of insider trading for incumbent directors, managers and employees, and also provides related training to new hires on joining, so as to strengthen awareness of ethical corporate management. In 2025, 11 directors took part in insider trading prevention sessions covering a video on preventing insider trading, an explanation of Article 157-1 of the Securities and Exchange Act, distribution of an awareness handbook, and case analysis. The related materials were also circulated to all directors for reference,

achieving a 100% completion rate. **Anti-competitive Behaviour**

In accordance with its "Ethical Corporate Management Best Practice Principles," UMEC expressly requires all employees to comply strictly with applicable competition laws in conducting business activities and prohibits improper competitive conduct of any kind, including price fixing, bid rigging, output or quota restrictions, and market allocation by dividing customers, suppliers, operating territories or lines of business. The Company has always upheld the principle of fair competition. In 2025, monetary losses arising from legal proceedings relating to anti-competitive behaviour regulations totalled NT\$0, demonstrating its commitment to regulatory compliance and ethical corporate management.

#### ■ **Whistleblowing, Sanctions and Protection**

For improper conduct in breach of business ethics, UMEC has established a whistleblowing system and whistleblower protection mechanism under its "Ethical Corporate Management Best Practice Principles" and "Procedures and Guidelines for Ethical Corporate Management," encouraging all employees and external stakeholders to report improper conduct through the Company's reporting channels. Anonymous reports are accepted, and it is expressly provided that whistleblowers must not be subjected to improper treatment or retaliation for making a report.

Where a report is received, the receiving manager or officer is responsible for establishing the facts, with support from the legal or other relevant units, and reports the case and its handling to the responsible manager and the independent directors. Where a breach of law or of the ethical corporate management policy is confirmed, corresponding measures are taken according to the seriousness of the case; where necessary the matter is referred to the competent authority or the judicial authorities and damages are claimed in accordance with the law in order to protect the Company's reputation and interests. Written or electronic records of all reported matters are retained throughout for at least five years, with the retention period extended where litigation is involved. For substantiated cases, the relevant units review and revise the internal control system, propose specific improvement measures, and report the outcome and subsequent improvements to the Board, so as to continuously refine the integrity governance system.

#### **Internal Audit and Internal Control**

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," the Chairman of UMEC convenes the Audit Office and the managers to jointly formulate the internal control system, which is then reviewed,

approved and implemented by the Board. The system covers the five components of control environment, risk assessment, control activities, information and communication, and monitoring, providing the basis for evaluating the design and effectiveness of the system, thereby improving operating efficiency while addressing both internal management and external business needs and achieving the goals of corporate governance and sustainable development.

An independent Audit Office is established under the Board and is responsible for carrying out internal audits in accordance with the annual audit plan. Audit results are reported monthly to the independent directors and at least once a year to the Board, and are filed with the competent authority as required, thereby strengthening oversight effectiveness and information transparency. A total of 39 audit items were carried out in 2025, identifying three deficiencies, all of which have been remedied. All deficiencies identified in audit plans over the past three years have likewise been fully rectified in compliance with applicable requirements. The internal control statement was approved by the Board on March 5, 2026; details are set out on page 28 of the 2025 UMEC shareholders' meeting annual report.

### Regulatory Compliance

UMEC operates on the principle of compliance with the law, strictly observing relevant government regulations and establishing sound internal management mechanisms. The Company continuously monitors regulatory change and reviews and updates its internal rules and operating procedures in good time to ensure that all its operating activities meet the latest regulatory requirements.

To implement regulatory compliance, the Company has adopted a "Code of Ethical Conduct" setting out the standards of conduct to be observed by all employees and managers, and strengthens employees' understanding and application of regulatory knowledge and professional standards through ongoing training. During the reporting period, the Company recorded no material violations. (Under the Company's internal rules, a material violation is defined as a single incident resulting in a fine of NT\$1 million or more.)

## 2.2 Business Performance

### Material topic: Operating Performance

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | UMEC's operating and financial performance directly affects the economic interests of its stakeholders and is central to the Company's long-term stable development. The Company therefore continues to develop high-quality products and actively expand into domestic and overseas markets in order to enhance its overall competitiveness.                                                                                                                                                                                                                                                                  |
| <b>Policy / commitment</b>                | To safeguard shareholder rights and strengthen Board functions, UMEC continues to work to improve the transparency of information disclosure, ensuring that material information is communicated externally promptly and accurately and thereby strengthening the confidence of investors and the market. At the same time, diverse communication channels and feedback mechanisms enable the Company to understand and respond in good time to the topics of concern to all parties, improving overall operating effectiveness and the resilience of its sustainable development.                             |
| <b>Targets</b>                            | Continuously optimise operating efficiency to strengthen the competitiveness of core businesses, achieve revenue and profit targets steadily, and strengthen overall operating performance.                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Action plans</b>                       | UMEC follows the IFRS International Financial Reporting Standards to ensure the accuracy and transparency of its financial information and fulfils its corporate social responsibility on the principle of integrity. The Company continuously monitors major policy and regulatory changes at home and abroad, conducts regular compliance assessments and analyses their potential effects on operations and finances as a basis for adjusting internal management systems and operating strategies, so as to reduce risk, strengthen resilience and maintain a stable foundation for sustainable operation. |
| <b>2025 results</b>                       | <ul style="list-style-type: none"> <li>■ The Board and the Audit Committee meet quarterly to discuss and review financial reports that have been reviewed or audited, in compliance with applicable regulations and in support of financial soundness.</li> <li>■ The Group's consolidated revenue increased by 3.52% year on year.</li> </ul>                                                                                                                                                                                                                                                                 |

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | Consolidated net profit after tax for 2025 was NT\$52,387 thousand, with profit attributable to owners of the parent of NT\$52,482 thousand.                                                                                                                                                                                                                                                                                           |
| <b>Grievance mechanism / Communication channels</b> | <ul style="list-style-type: none"> <li>■ The Company's website provides a "Stakeholder Section" through which employees, customers, investors (including a shareholder services hotline) and suppliers can submit feedback.</li> <li>■ An "Investor Section" has been established as a platform for shareholders to express views and make contact, promoting two-way communication and improving information transparency.</li> </ul> |

### 2.2.1 Operating Performance

In 2025 the UMEC Group carried out organisational integration and strengthened its cost-saving policy while benefiting from a recovery in customer orders and the mass production of new products, driving consolidated revenue growth of 3.52% year on year. Consolidated net profit after tax was NT\$52,387 thousand (profit attributable to owners of the parent NT\$52,482 thousand), a marked improvement in overall profitability.

With "technological capability, quality, service and marketing" at its core, the Company will continue to develop competitive products that meet the needs of its target markets, in pursuit of the fundamental business objective of "creating profit and distributing profit to shareholders." By sharing the fruits of the business with employees, the Company also enhances employee performance and organisational cohesion, further improving customer satisfaction and driving steady growth in operating results, thereby creating a positive and sustainable cycle.

| ■ Actual performance in 2025 |           | Unit: NT\$ thousand |
|------------------------------|-----------|---------------------|
| Item                         | 2025      |                     |
| Operating revenue            | 3,344,759 |                     |
| Gross profit                 | 508,473   |                     |
| Profit before tax            | 67,805    |                     |
| Earnings per share (NT\$)    | 0.41      |                     |

### Market Trends and Product Positioning

Faced with rapid change in global industry and the wave of digital transformation, UMEC closely tracks market trends and continues to optimise its product mix and technology positioning in order to keep pace with industry developments and enhance its sustainable competitiveness. The electronics industry principally spans the three fields of information technology, network communications and consumer electronics. The Company's core products include electromagnetic components, power supplies and information and communication products, forming a diverse, high-value-added portfolio capable of responding flexibly to different market needs.

With the rapid spread of industrial automation, smart buildings and edge devices, demand for technologies such as PoDL and SPoE has risen markedly, expanding the market for electromagnetic components. Demand for automotive electromagnetic components and transformers is strong on the back of growth in electric vehicle charging infrastructure. Market research indicates that both the global automotive Ethernet and industrial automation markets are growing, pointing to considerable development potential for the related components. In power supplies, demand from generative AI, high-performance computing and cloud data centre construction is

driving rapid growth in high-power, high-efficiency and modular power system applications; BBU battery backup units are progressively replacing traditional UPS systems, and ESG and net-zero initiatives are further accelerating the adoption of high-efficiency power management solutions. Among information and communication products, 60GHz and 77GHz millimetre-wave radar is widely used in ADAS, autonomous driving and safety monitoring under all weather conditions, and its high precision and stability make it a key means of enhancing product competitiveness.

In electromagnetic components, UMEC possesses leading magnetic component development capability and precision winding technology, and has launched the TLVR and VRM series of inductors, which are widely used in AI servers, industrial computers, data networks and storage systems. The Company is also actively developing automotive electronic components certified to AEC-Q200 and IATF 16949 in order to improve product reliability and raise the technological threshold. In power supplies, the Company commands high power density, high conversion efficiency and modular design technology, with product applications spanning rail transport, industrial automation, telecommunications, defence, marine and the Internet of Things; the introduction of energy-saving architectures and digital control effectively helps customers improve energy efficiency and reduce carbon emissions. In information and communication products, the Company combines radar modules with system integration to develop 60GHz and 77GHz millimetre-wave radar for Korean automakers, e-bikes and traffic monitoring, offering the advantages of miniaturisation, high sensitivity and low power consumption.

Technological innovation is the core driver of UMEC's sustainable development. The Company invests actively in research and development and continues to launch high-value-added products. By strengthening process automation and introducing precision testing and quality control systems, it demonstrates outstanding competitiveness in reliability, low energy consumption and customisation capability. Going forward, UMEC will continue to focus on the high-performance computing, automotive electronics and smart sensing markets, strengthening its competitive position in the global electronics industry through technological innovation and R&D investment and pursuing the twin goals of technological upgrading and sustainable operation.

■ Consolidated operating performance over the past three years

Unit: NT\$ thousand

| Item                              | 2023      | 2024      | 2025      |
|-----------------------------------|-----------|-----------|-----------|
| Operating revenue                 | 4,603,781 | 3,231,025 | 3,344,759 |
| Operating costs                   | 3,918,917 | 2,838,031 | 2,836,286 |
| Gross profit                      | 684,864   | 392,994   | 508,473   |
| Operating expenses                | 599,310   | 582,758   | 484,009   |
| Operating income                  | 85,554    | -189,764  | 24,464    |
| Non-operating income and expenses | 44,818    | 107,073   | 43,341    |
| Profit before tax                 | 130,372   | -82,691   | 67,805    |
| Income tax expense                | -24,326   | 26,831    | -15,418   |
| Net profit after tax              | 106,046   | -55,860   | 52,387    |
| Earnings per share                | 0.84      | -0.44     | 0.41      |
| Employee salaries and benefits    | 978,698   | 908,261   | 859,889   |
| Dividends paid                    | 63,411    | 25,364    | 0         |
| Payments to government            | -18,650   | -17,755   | 119       |
| Community investment              | 2,183     | 4,264     | 611       |

■ Government grants

In the course of its steady growth, UMEC actively participates in government grant programmes and continues to invest in afforestation. In 2025 it received government grants totalling NT\$240,618, supporting the Company's continued pursuit of sustainable development and technological innovation. (For more on the afforestation programme, please refer to Ch.6 Social Inclusion of this Report.)

Unit: NT\$

| Item                                                                                               | Granting body             | Grant amount |
|----------------------------------------------------------------------------------------------------|---------------------------|--------------|
| Afforestation Incentive and Guidance Programme incentive payment (phase 1 year 2 + phase 2 year 1) | Taitung County Government | 240,618      |

The Afforestation Incentive and Guidance Programme provides staged incentive payments supporting afforesters in managing forests during the initial planting period and subsequent management period. Through this programme the Company received incentive payments for year 2 of phase 1 and year 1 of phase 2, helping to improve afforestation outcomes and promote sustainable forest management and ecological conservation.

#### ■ Sustainability-related expenditure

UMEC attaches great importance to sustainability management and actively pursues a range of environmental sustainability initiatives, with expenditure covering air pollution control, waste management and environmental system certification, so as to improve overall environmental management effectiveness. The Company continues

Unit: NT\$

| Item          |                                                | 2023      | 2024      | 2025      |
|---------------|------------------------------------------------|-----------|-----------|-----------|
| Environmental | Air pollution control expenditure              | 0         | 6,385,800 | 0         |
|               | Waste disposal expenditure (general waste)     | 1,325,080 | 1,393,720 | 1,011,780 |
|               | Environmental system certification expenditure | 66,500    | 66,500    | 190,000   |
| Total         |                                                | 1,391,580 | 7,846,020 | 1,201,780 |

to implement its waste management system, demonstrating the importance it attaches to the effective use of resources and to waste reduction, and working to lessen the environmental impact of its operations and fully discharge its environmental responsibilities.

#### ■ Participation in Industry Associations

UMEC is dedicated to supplying high-quality electronic components. Alongside excellence in its core business, it actively participates in a range of industry associations and social organisations, keeping abreast of industry trends and promoting technological innovation through continuous cross-sector exchange and knowledge sharing, thereby contributing to the development of the industry as a whole.

| Organisation                                       | Role              |
|----------------------------------------------------|-------------------|
| Rotary Educational Foundation, Taiwan              | Honorary Director |
| Taichung Industrial Park Manufacturers Association | Honorary Chairman |
| Central Taiwan Science Park Industry-Academia      | Director          |

|                                                            |                                |
|------------------------------------------------------------|--------------------------------|
| Training Association                                       |                                |
| Taiwan Reading Culture Foundation                          | Director                       |
| Taichung Red Cross Foundation                              | Director                       |
| Taichung City Culture and Education Foundation             | Managing Supervisor            |
| Economic Development Bureau, Taichung City Government      | Municipal Advisor              |
| Taiwan Electrical and Electronic Manufacturers Association | Policy Advisor                 |
| Taiwan Electrical and Electronic Manufacturers Association | Member / Director / Supervisor |
| Taichung Industrial Park Manufacturers Association         | Member                         |
| Taichung Industrial Association                            | Member                         |

### 2.2.2Tax Policy

The Company closely monitors changes in tax policy in the countries where it operates, actively complies with the relevant regulations, and continuously assesses the tax risks that its business development may entail, working to maintain compliant operations and effective risk control.

#### Tax Management Strategy

UMEC regards tax governance as an important part of corporate governance and sustainable development. Upholding the principles of compliant filing and honest payment of tax, the Company maintains good communication with the competent authorities and controls tax risk effectively. In addition to filing transfer pricing documentation between the parent company and its subsidiaries as required by law, the Company regularly discloses tax-related information in its financial reports and shareholders' meeting annual report in order to improve transparency. It also refines its internal control mechanisms in line with regulatory requirements to reduce tax disputes and reputational risk, and supports government policies promoting corporate innovation, research and development, and tax incentives.

## UMEC's tax management strategy:

1. **Comply** with local tax regulations, file honestly and pay taxes within the prescribed deadlines, and properly discharge the social responsibility of a taxpayer
2. **Assess** the impact of changes in local and international tax regulations and formulate appropriate responses
3. **Disclose** financial and tax information regularly in financial reports and the shareholders' meeting annual report to ensure transparency
4. **Conduct** transactions between related enterprises on an arm's length basis and in accordance with the internationally recognised transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD)
5. **Maintain** a relationship of mutual trust and honest communication with the tax authorities
6. **Ensure** that the Company's material transactions and decisions comply with applicable laws and regulations and assess their tax risk implications accordingly

## ■ Tax information for the past three years

|                    |                     | Unit: NT\$ thousand |         |         |
|--------------------|---------------------|---------------------|---------|---------|
| Item               |                     | 2023                | 2024    | 2025    |
| Profit before tax  |                     | 130,372             | -82,691 | 67,805  |
| Income tax expense | Current income tax  | 25,336              | -29,489 | -12,289 |
|                    | Deferred income tax | -1,010              | 2,658   | -3,129  |

## **2.3 Risk Management**

### **2.3.1 Risk Identification and Management**

To improve the effectiveness of risk management, UMEC has established institutionalised internal management mechanisms that integrate the resources of all departments and drive risk identification, regulatory compliance and internal control oversight, strengthening the foundations of corporate governance and ensuring that operating decisions are forward-looking and prudent.

#### **Risk Management Process**

UMEC has established a comprehensive risk management system to systematically identify the risks and opportunities that may arise in the course of its operations, covering material internal and external topics, stakeholders, and risk and opportunity assessment. Each department identifies operational risks and opportunities within its area of responsibility and completes a "Risk and Opportunity Management Form." Once completed, the forms are consolidated and analysed by the quality assurance unit and submitted to senior management as a basis for business decisions and the setting of key performance indicators (KPIs). The Company also reviews operational risks regularly at departmental and management meetings, conducting risk analysis and planning response strategies for each area of the business.

To ensure the effective operation of the internal control system, the General Manager oversees the internal control self-assessments carried out by each unit and subsidiary; the audit unit then reviews the assessment reports, consolidates internal control deficiencies and the status of remediation of exceptions, and issues an annual "Internal Control System Statement." Departments meet regularly to analyse and report on topics such as market change, information security, delivery schedules and supplier management, ensuring that all types of risk situation are identified promptly and handled properly. A senior management meeting is also held monthly at which department heads share the status of their operations and changes in the external environment, enabling cross-departmental exchange and discussion to jointly identify and address potential business risks and further strengthen overall operational resilience.

## ■ Risk Assessment and Response

To ensure continued growth and the effective allocation of resources, in 2025 the Company applied the risk identification process described above to select the risks with a potentially material effect on the Company and formulated specific and workable mitigation measures for them, reducing both the likelihood and the severity of those risks and safeguarding operational stability and sustainable development.

| Risk category                     | Mitigation measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest rate risk                | <ul style="list-style-type: none"> <li>Monitor bank borrowing rate trends at all times and make reasonable and optimal arrangements in light of the Company's short, medium and long-term funding needs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Exchange rate risk                | <ul style="list-style-type: none"> <li>The Company's sales are largely quoted in US dollars, so the financial impact of exchange rate movements arises mainly from changes in its US dollar asset positions. To reduce exchange rate risk, the Company settles most supplier payments in US dollars, creating a natural hedge. It also monitors international trade conditions and foreign exchange market developments on an ongoing basis, adjusting its allocation of funds dynamically to control overall foreign exchange exposure effectively.</li> </ul>                                                                                                                                                             |
| Inflation risk                    | <ul style="list-style-type: none"> <li>The Company monitors market price trends at all times and adopts flexible strategies to reduce the impact of inflation on the Company.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| High-risk financial activity risk | <ul style="list-style-type: none"> <li>The Company does not engage in high-risk or highly leveraged investments. Endorsements, guarantees and derivatives transactions are handled in accordance with the Company's "Procedures for Lending Funds to Others," "Procedures for Endorsements and Guarantees" and "Procedures for Derivatives Trading."</li> </ul>                                                                                                                                                                                                                                                                                                                                                             |
| Policy and legal change risk      | <ul style="list-style-type: none"> <li>The Company monitors major policy and legal changes at home and abroad at all times and assesses their potential effect on operations. For example, in response to developments in the US-China trade dispute it has adjusted the capacity allocation of its domestic and overseas plants in good time to diversify risk and improve operational flexibility. To address the cost pressure arising from minimum wage increases in mainland China, the Company is actively advancing process automation to reduce reliance on labour, and it continues to optimise its processes and product design in line with environmental requirements such as the EU RoHS Directive,</li> </ul> |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <p>demonstrating its commitment to sustainable development and compliant operations.</p> <ul style="list-style-type: none"> <li>■ The Company's production equipment, processes, inspection specifications and control points all follow regulatory requirements for the manufacture of green products.</li> <li>■ The Company follows the International Financial Reporting Standards (IFRS) and continues to monitor subsequent amendments and updates to IFRS pronouncements, establishing and refining the corresponding operating mechanisms as required in order to respond to regulatory change and ensure the accuracy and consistency of its financial information.</li> </ul> |
| R&D risk | <ul style="list-style-type: none"> <li>■ The Company acquires key technologies through strategic alliances and has established a corporate product technology information centre that consolidates product-related information as a reference for R&amp;D. In product development strategy, it uses a Design-in model to gain first-mover advantage, working closely with major overseas communications manufacturers and participating in design from the earliest concept stage, so as to develop products that effectively meet market and customer requirements. R&amp;D expenditure in 2025 was NT\$153 million.</li> </ul>                                                        |

### 2.3.2 Information Security Management

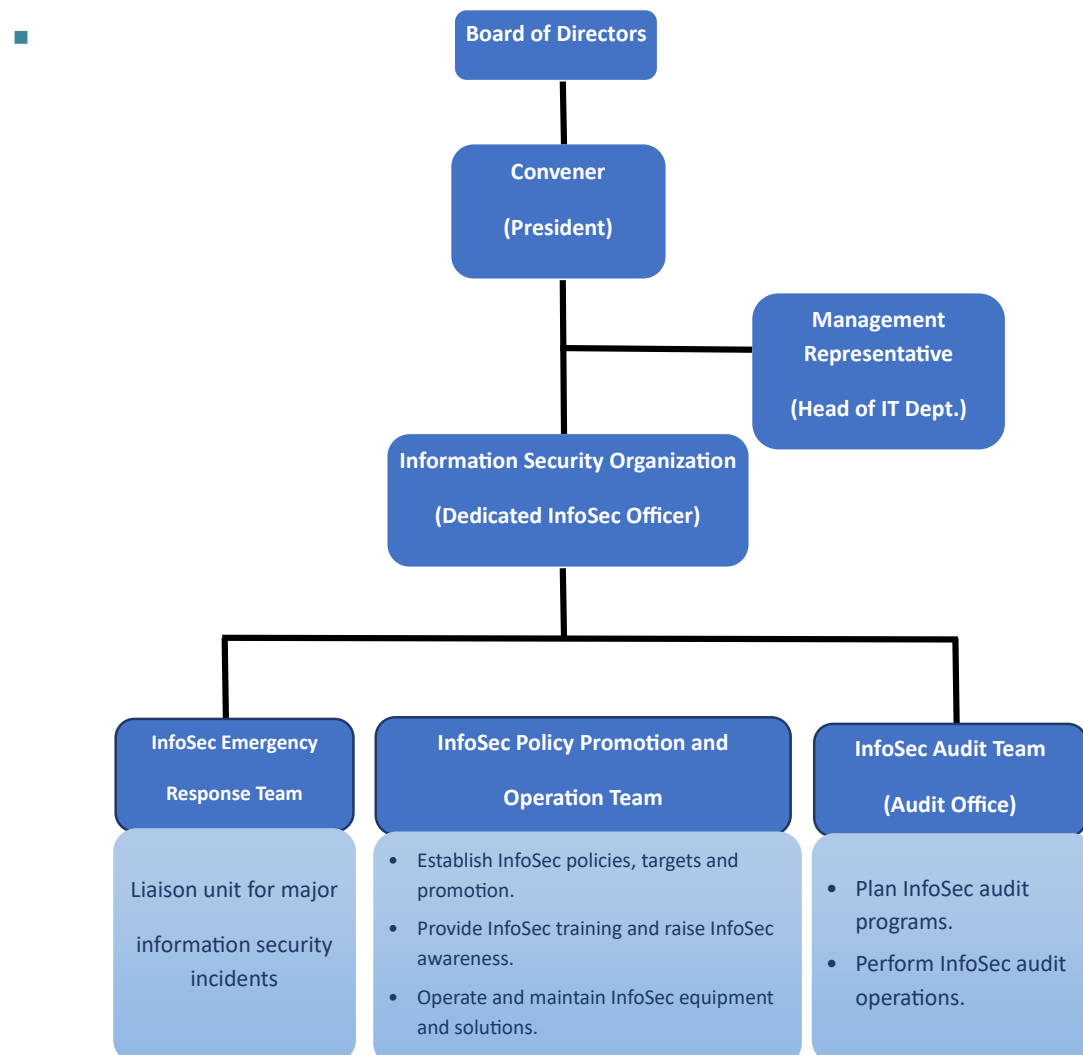
**Material topic:** Information Security Management and Customer Privacy

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | <p>To safeguard the security of system data and ensure that internal information handling complies with laws and regulations, UMEC has established comprehensive access control mechanisms and operating procedures to prevent unauthorised access, reduce information security risk and protect customer data and information assets.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Policy / commitment</b>                | <p>UMEC has built its internal information security management system in accordance with the Financial Supervisory Commission's cybersecurity guidelines and the international Information Security Management System (ISMS) standard, and continuously reviews and improves information security risk through a PDCA management cycle. Going forward, UMEC will continue to invest resources in strengthening its information security defences and building a robust and secure information environment.</p>                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Targets</b>                            | <p><b>[Short term, 2025-2026]:</b></p> <ul style="list-style-type: none"> <li>■ Network service outages in the data centre of less than 6 hours per month</li> <li>■ Service outages of critical business systems of less than 6 hours per month</li> <li>■ Two social engineering drills completed each year</li> </ul> <p><b>[Medium to long term, 2026-2027]:</b></p> <ul style="list-style-type: none"> <li>■ Introduce NDR network detection and response capability to improve real-time detection of anomalous internal network behaviour and information security threats</li> <li>■ Plan a patch management tool to replace the current WSUS in order to strengthen the efficiency and effectiveness of vulnerability patching for Windows and third-party software</li> <li>■ Establish a more complete vulnerability patching and tracking system to shorten exposure time and reduce information security risk</li> </ul> |
| <b>Action plans</b>                       | <ul style="list-style-type: none"> <li>■ Strengthening the effectiveness of the information security governance organisation: UMEC continues to strengthen</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              | <p>its information security governance framework, with a dedicated organisation coordinating the refinement of security policy and the advancement of management mechanisms. Its core work covers information security strategy formulation, comprehensive risk assessment, real-time incident response and proactive protective measures, ensuring that a culture of information security is deeply embedded in day-to-day operations</p> <ul style="list-style-type: none"> <li>■ Implementing compliance and senior oversight: internal information security management processes have been refined in line with the Financial Supervisory Commission's latest "Financial Cybersecurity Resilience Development Roadmap." A fortnightly information security meeting tracks work indicators and improvement progress, and information security results and potential risk issues are reported regularly to the General Manager and submitted to the Board for review.</li> </ul> |
| 2025 results                                 | <ul style="list-style-type: none"> <li>■ Asset inventory, risk assessment and risk improvement measures completed in accordance with internal management procedures</li> <li>■ Awareness: 49 new employees took part <b>in information</b> security training in 2025, a completion rate of 100%</li> <li>■ Information security social engineering <b>drills: 573</b> employees took part across two drills</li> <li>■ Security awareness training during Information Security Month: <b>53 participants</b></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Grievance mechanism / Communication channels | <ul style="list-style-type: none"> <li>■ Information security incidents are handled in accordance with the information security incident management procedure</li> <li>■ To report an information security incident, please contact the Company's designated contact:<br/>[Telephone] 04-23590096 # 1137<br/>【EMAIL】 Security@umec.com.tw</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## Information Security Structure

At UMEC the Information Technology Department serves as the dedicated information security organisation. In 2025 the information security organisational structure was adjusted in line with the Financial Supervisory Commission's "Financial Cybersecurity Resilience Development Roadmap": the General Manager serves as convener, and a newly created Information Security Management Representative (the head of the Information Technology Department) is responsible for convening routine meetings and assisting the convener in carrying out information security management matters. The head of the Information Technology Department reports annually to the Board on information security management results, key issues and future direction, ensuring that information security strategy remains closely integrated with the Company's overall governance objectives.



## Information Security Management Process

To strengthen the Company's information security defences, day-to-day management and response follow the PDCA (Plan-Do-Check-Act) management cycle across four steps: review and continuous improvement, information security risk management, protective measures, and monitoring of information security management. This is combined with training and awareness activities to raise information security awareness among all employees and build a secure and robust information environment.

### Act [Review and continuous improvement]

- Refining information security response efficiency
- Keeping abreast of information security threats and technologies
- Reviewing and improving information security measures
- Information security training and awareness

### Plan [Information security risk management]

- Enterprise information security risk assessment
- Information security risk management and countermeasures
- Compliance with international information security standards

### Do [Protective measures]

- Account and access management
- Endpoint security
- Network security
- Security monitoring and operations
- Training and awareness

### Check [Monitoring information security management]

- Continuous information security monitoring
- Assessment of information security indicators

## Information Security Control Measures

To strengthen the protection of its information assets, UMEC assesses the risk level of potential information security incidents in accordance with its internal information security incident management process, adopts corresponding risk control measures, and reviews and improves them regularly, thereby improving overall information security governance. The Company has built a multi-layered defence architecture from the outside in, covering firewalls, intrusion detection, anti-virus systems, vulnerability scanning and patch management, forming a complete information security protection network that effectively reduces external attacks and internal risk.

The Company also commissions third-party information security specialists to conduct penetration testing on a regular basis in order to verify system resilience and adjust protective strategies promptly, ensuring that its information security defences are continuously improved. To strengthen supply chain information security, all vendors and personnel are required to sign information security confidentiality undertakings when information equipment enters the plant or when proof-of-concept (POC) testing is carried out, ensuring that cooperation meets the Company's information security standards. Total investment in the Company's information security systems in 2025 was approximately NT\$1,600,000, a continuing commitment of resources to strengthening overall information security and a reflection of the high importance the Company attaches to information security and sustainable operation.

■ Information Security Management Mechanisms

| Control item                           | Measures implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| User account security management       | <ul style="list-style-type: none"> <li>Access rules are set according to the responsibilities of each unit, and each system opens the corresponding functions according to those permissions, ensuring the security and compliance of data access. Privileged accounts are reviewed periodically to ensure that only authorised personnel use them, effectively reducing internal risk and strengthening account security.</li> </ul>                                                                                                                                                      |
| Monitoring and threat protection       | <ul style="list-style-type: none"> <li>MDR services are deployed on core hosts and computers, providing 24/7 continuous monitoring and the real-time detection and blocking of malicious attacks.</li> <li>System and network monitoring platforms are deployed alongside a 24/7 SOC monitoring and anomaly alerting mechanism, ensuring an immediate response to information security incidents.</li> <li>Vulnerability scanning, patching and penetration testing are carried out regularly to identify and eliminate security risks in advance.</li> </ul>                              |
| Access rights and endpoint security    | <ul style="list-style-type: none"> <li>Endpoint anti-virus, asset inventory and installation permission controls are deployed by computer category to ensure equipment security.</li> <li>Audit trails are retained through a centralised management platform, improving account and operational transparency.</li> <li>Two-factor authentication has been introduced to strengthen the authentication of external access to internal systems.</li> <li>VPN two-factor authentication has been enabled to strengthen the authentication of external access to internal systems.</li> </ul> |
| Zone-based access and network security | <ul style="list-style-type: none"> <li>Rule-based access management has been introduced for the server zone and production line zone, ensuring that access rights in different zones meet security requirements.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                |

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   | <ul style="list-style-type: none"> <li>■ Network access control (NAC) has been introduced to block external devices from connecting to the network, ensuring that only authorised devices can access the corporate network and preventing unauthorised connections.</li> <li>■ An intrusion prevention system (IPS) has been enabled to prevent viruses from spreading across zones and to ensure the secure separation of internal and external networks.</li> </ul> |
| Email and communications security | <ul style="list-style-type: none"> <li>■ Email filtering has been introduced to intercept malicious and spam email and improve email security.</li> </ul>                                                                                                                                                                                                                                                                                                             |
| Cloud backup for core systems     | <ul style="list-style-type: none"> <li>■ The backup architecture of core systems has been optimised in accordance with the "3-2-1-1" backup principle (at least three copies of data, on two different media, with one off-site copy and one immutable copy), with the off-site backup deployed on a cloud platform in order to improve disaster recovery capability and the level of information security protection.</li> </ul>                                     |
| n8n automated workflows           | <ul style="list-style-type: none"> <li>■ Execution data from heterogeneous backup platforms is integrated into an automated monitoring dashboard with real-time anomaly alerting, ensuring that no gaps remain in data protection.</li> </ul>                                                                                                                                                                                                                         |

### Information Security Training

The Company delivers annual information security awareness training through online courses covering the fundamentals of network security and the prevention of social engineering fraud, helping employees build basic information security knowledge and improve their ability to identify risk.

Two social engineering phishing email drills were conducted in 2025, in which simulated scenario emails were sent and behaviour such as [opening the message](#), [clicking](#) the phishing link and opening attachments was tested, so as to strengthen employees' alertness and ability to respond to potential information security threats. After each drill the Company analysed the overall results and reinforced its awareness activities, helping employees adopt correct information security behaviour and consolidating the Company's information security culture.

To strengthen information security and business continuity, the Company has established a disaster recovery and business continuity plan (BCP), verifying the achievement of its recovery point objective (RPO) and recovery time objective (RTO) through drills in which systems are fully restored from the cloud to on-premises

infrastructure. The scope of the drills has been extended from data restoration to simulating actual disaster response processes, with systems classified as "core systems" or "general systems" according to business criticality and different levels of recovery strategy set accordingly. On completion of each drill the Information Technology Department consolidates the results and submits them to the head of the department and the General Manager for review, and further assesses the performance of the system environment and operating processes as a basis for subsequent optimisation and refinement. In the event of a major information security incident such as a complete platform outage, the highest level of response mechanism is activated to ensure that core operations can continue.

Unit: participants; hours

| Unit / department                   | Training topic                                  | Number of participants | Total training hours |
|-------------------------------------|-------------------------------------------------|------------------------|----------------------|
| New employees                       | Information security training for new employees | 49                     | 16.3                 |
| All employees                       | Social engineering drills                       | 573                    | 573                  |
| Information Security Month training | Information Security Month online training      | 53                     | 53                   |

### Information Security Results

To improve overall information security effectiveness, UMEC actively promotes a range of security measures and combines internal governance with outsourced professional services to build a comprehensive information security management framework. Day-to-day management measures cover vulnerability scanning, penetration testing, social engineering drills and security scorecard assessments, with endpoint protection strengthened through a managed detection and response solution. Regular information security meetings and evaluations of new technologies enhance the organisation's information security governance capability and ensure the availability, integrity and confidentiality of its information assets.

#### [Outsourced information security services]

- Provision of 24/7 managed detection and response services, with full integrity analysis and threat blocking for endpoint devices

#### [Internal information security meetings]

- 33 routine information security meetings held
- 2 information security management review meetings held
- 4 information security product briefings and proof-of-concept (POC) testing events held

### Privacy Protection

In the area of personal data protection, the Human Resources Department is responsible for the relevant management work at UMEC, which is carried out in accordance with the Personal Data Protection Act and other applicable Taiwanese regulations. The collection, processing and use of employees' personal data follow statutory procedures and the principle of necessity. All employee personal data is stored in a human resources system with information security safeguards, including access control and login logging, backup mechanisms and measures to prevent unauthorised access; only authorised personnel may access it as required by their duties.

The destruction of personal data is handled according to its nature: general paper records and documents are dealt with by the employing unit itself; where computer equipment is involved, the information security department assists; and data-form personal information is handled centrally by the Human Resources Department, ensuring that the process is secure and meets regulatory requirements. Trade secret management is led by the Administration Department in cooperation with the information security department, which advances protective mechanisms in accordance with established procedural documents to ensure the security and compliance of the Company's operating confidential information.

Through comprehensive data management systems and rigorous access controls, UMEC continues to ensure the security of personal data and regulatory compliance, safeguarding the information rights of employees and customers through concrete action and demonstrating its commitment to privacy protection and information governance.

(For customer privacy protection, please refer to section 3.2.3 **Customer Relationship Management and Satisfaction of this** Report.)

## Ch3. Green Operations

### 3.1 Circular Economy

#### 3.1.1 Circular Economy Strategy

##### More Than a Strategy: A Commitment to the Future

As an important player in the precision electronic components industry, UMEC is fully aware of its influence within the global supply chain and is committed to embedding resource efficiency and environmental sustainability in its operations and product design. The Company focuses on the manufacture of precision components, which are supplied mainly for downstream assembly or application rather than as end consumer products; it therefore does not directly cover the later circular economy stages of final transport, use and recycling. Even so, the Company actively applies resource efficiency thinking at the design and process stages, strengthening resource efficiency by improving product durability and process yield, and continues to work with customers to explore workable circular economy models that extend the sustainable value of products across their full life cycle.

Sustainability considerations such as durability, repairability and high recyclability are incorporated from the product design stage, with incremental design optimisation used to avoid any significant impact on manufacturing processes or on customers, so that environmental performance continues to improve while remaining practically feasible. In raw material management, materials are divided by characteristics into electronic parts and mechanical parts. Materials for electronic parts strictly comply with environmental requirements such as lead-free and non-toxic standards, ensuring product safety and regulatory compliance, while recyclable and reusable materials are progressively being introduced for mechanical parts to improve the overall environmental friendliness of products. Going forward, the Company will continue to deepen its circular economy approach, advancing design optimisation and materials management in parallel to strengthen resource recycling and fulfil its responsibilities to the environment and society.

#### ✧ Design stage

- Emphasis is placed on the management of environmentally hazardous substances, with control mechanisms for chemical substances in product raw materials and manufacturing processes continually strengthened in accordance with applicable regulations and customer requirements.
- The selection of low-impact materials and alternatives reduces potential harm to the environment and human health.

|   |                                                                                                                                                                                                                                           |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ✧ | <b>Production stage</b>                                                                                                                                                                                                                   |
| ■ | Smart automated production systems are being introduced to improve manufacturing precision and reduce resource waste, together with equipment energy-saving measures that lower overall energy consumption.                               |
| ■ | Through systematic optimisation and technological upgrading, the Company is moving progressively towards an efficient, low-carbon production model and delivering on its energy-saving, carbon-reduction and sustainable operation goals. |
| ✧ | <b>Packaging materials</b>                                                                                                                                                                                                                |
| ■ | Green and environmentally friendly materials are used, with priority given to reusable or recyclable packaging and plastic materials progressively replaced by paper.                                                                     |

### 3.1.2 Innovation and R&D

#### Product Innovation Services

Unit: persons

In response to the diverse product requirements of the future, UMEC has in recent years worked actively to strengthen the patentability, leadership and stability of its technology and has invested in environmental protection and advanced process technologies, working to build an industrial advantage founded on technological innovation and independent intellectual property.

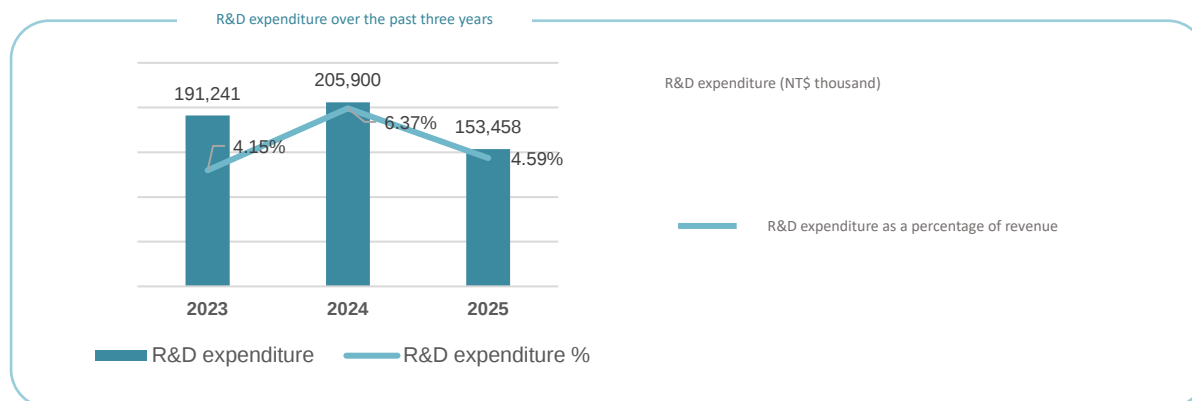
To balance operational stability with technological development, UMEC has moderately adjusted its R&D expenditure without affecting progress on key technological breakthroughs, giving priority to high-technology, long-cycle equipment in order to maintain its technological lead. Going forward, the Company will flexibly adjust the proportion of R&D expenditure in light of overall economic conditions and R&D requirements, ensuring the greatest possible benefit from its allocation of resources.

| R&D talent in 2025 |    |
|--------------------|----|
| Bachelor's degree  | 56 |
| Master's degree    | 12 |
| Doctoral degree    | 2  |
| Total              | 70 |

#### ■ Distribution of Key R&D Talent

UMEC places great importance on R&D innovation and technological optimisation, with R&D personnel accounting for 12.5% of total employees. The Company continues to strengthen its technological capacity and innovation capability, expanding its R&D team and investing actively in new product development, process optimisation and differentiated technology positioning in order to respond to industry change and diverse customer needs and to enhance its

competitiveness and potential for sustainable development.



## ■ Development of R&D Talent

UMEC values the growth of its R&D talent and the passing on of expertise. To strengthen technology transfer and the accumulation of intellectual property, the R&D department arranges around five to six internal courses each year, planned and delivered by R&D managers and senior engineers. The content covers the introduction of emerging technologies and the systematic organisation of existing technologies, and is delivered at different levels according to employees' professional background and experience to help new colleagues integrate quickly into the R&D system. At least one internal course is also held each month, continuing to deepen professional knowledge, promote cross-departmental technical exchange and enhance overall R&D capability.

In terms of external learning, the Marketing and Sales Departments regularly attend domestic and international industry exhibitions to keep abreast of market trends and customer developments, while the R&D department actively takes part in technical courses run by IC distributors and semiconductor manufacturers to follow the latest component trends and exchange technical knowledge, strengthening the technological foundation for new product development. The R&D team also attends specific exhibitions at the request of the Sales Department to support customer development and the promotion of technical applications, further deepening the link between R&D and the market. (For more on talent development, please refer to Ch5. Friendly Workplace.)

## ■ R&D Incentive Mechanism

To encourage colleagues to engage actively in R&D innovation, the Company has established an R&D incentive scheme under which R&D results that bring business benefit or enhance the Company's reputation are rewarded in accordance with the rules,

thereby stimulating innovative output. R&D awards are first reviewed by the head of the R&D department, then submitted to the Intellectual Property Committee for deliberation, with the results reported to the General Manager for approval. Approved awards are paid as bonuses and recorded in the employee's performance record as a basis for future promotion assessment.

Award categories include proposal awards, for which NT\$2,000 is paid for each approved proposal, and a patent application award of NT\$5,000. Awards for granted patents are paid according to the type of patent and the value of the technology, ranging from NT\$5,000 to NT\$40,000. For technology licensing or transfer results not covered by a patent application, awards are graded by significance as general, important or highly important, with bonuses ranging from NT\$2,000 to NT\$10,000; all other payment rules follow UMEC's internal systems.

#### ■ **R&D Technology Cooperation: Advancing Localised, Independent Development of Key Space Power Modules**

Faced with rising global supply chain risk and growing demand for technological self-sufficiency, UMEC has actively responded to the government's space industry development policy by advancing technology cooperation on the domestic production of high-reliability key components, strengthening the independence of the industry chain and improving overall supply resilience. High-reliability isolated DC/DC converter modules and DC electromagnetic interference filter modules have long been imported from Europe and the United States; these are not only costly but also subject to export controls, making domestic production increasingly urgent.

The Company assessed that Taiwan already has a relatively mature foundation in power conversion and electromagnetic interference filtering technology and that localised production is therefore feasible. It has accordingly joined with research institutions to propose a joint development programme aimed at establishing internationally competitive local products and promoting technological self-sufficiency and sustainable development in Taiwan's space industry.

#### ■ **R&D and Sustainability: Product Transformation**

Faced with the market changes driven by sustainable development, every department at UMEC has engaged actively, demonstrating the Company's ability to respond to industry trends. Taking the Company's flagship adapter products as an example, plastics account for more than 30% of total product weight and are the material used in the greatest quantity in the manufacturing process. To reduce the

carbon emissions generated during the use phase, the Company is working with its principal raw material suppliers to improve the energy efficiency of both hardware and software, reducing the carbon footprint at source and advancing low-carbon and environmental goals for its products.

### Principal Products

The electronics industry can broadly be divided into three categories: information technology, network communications and consumer electronics. UMEC's principal products span electromagnetic passive components, power products, FMCW millimetre-wave radar and sensors, and electric vehicles and battery chargers. The relationship between the Company's products and the industry as a whole is shown in the table below.

UMEC's production bases are located at the Taichung head office and in Shenzhen and Longyan in China and in Vietnam. In the 2025 product mix of the Taichung head office, electromagnetic components accounted for 66.95%, information and communication products for 21.16% and power products for 11.89%, reflecting a diverse and competitive product portfolio.

| Product category                       | 2025   |         |
|----------------------------------------|--------|---------|
|                                        | Output | %       |
| Electromagnetic components             | 10,243 | 66.95%  |
| Power supplies                         | 1,819  | 11.89%  |
| Information and communication products | 3,238  | 21.16%  |
|                                        |        |         |
| Total                                  | 15,300 | 100.00% |

Notes:

1. Share (%) = output of each product / total annual output
2. The above data cover the Taichung head office only

### ❖ Electromagnetic components

Applications span a wide range of inductive components for communications, networking and switching power supplies and for information and communication equipment.



### ❖ Power supplies

Applications span communications, networking, industrial control and information appliances:

(A) Server and networking power supplies: power supplies for high-end AI servers, white-box servers, and networking and data storage equipment.

(B) Adapters: power supplies for ice makers, notebook computers, LCD monitors, printers, PoE power, medical equipment, USB Type-C PD chargers and smart home applications.

(C) AC/DC and DC/DC: widely used in data centre equipment of all kinds, server computers, workstation computers, networking systems, electric vehicles, rail transport, industrial control systems and aerospace equipment.



### ❖ Information and communication products

Active and passive components such as ICs and transistors are assembled onto circuit boards using surface-mount technology and given specific functions through back-end assembly. The products are widely used in information technology, communications equipment, consumer electronics, medical-grade electronics, automotive electronics and radar technology, and include OEM/ODM products such as engineering telephone testers, sonar and fish finders, marine trolling motor navigation systems, two-wheel and four-wheel vehicle radar, industrial automation control systems, and GPS, Bluetooth and Internet of Things (IoT) module applications.



### ❖ Optical fibre active and passive components

Principal products are HDMI, DVI, KVM, QSFP, SFP+ and USB AOC cables and optical passive components.



## Product and Technology Development

UMEC continues to make innovative R&D the core driver of its sustainable growth, building a systematic product development process in which rigorous planning and review mechanisms apply from concept through to mass production, ensuring that products are technically feasible, commercially competitive and efficient to manufacture. Product development planning follows market trends, business needs and regulatory requirements, with the annual development plan as its central instrument, and cross-departmental resource integration is used to improve execution effectiveness and product value.

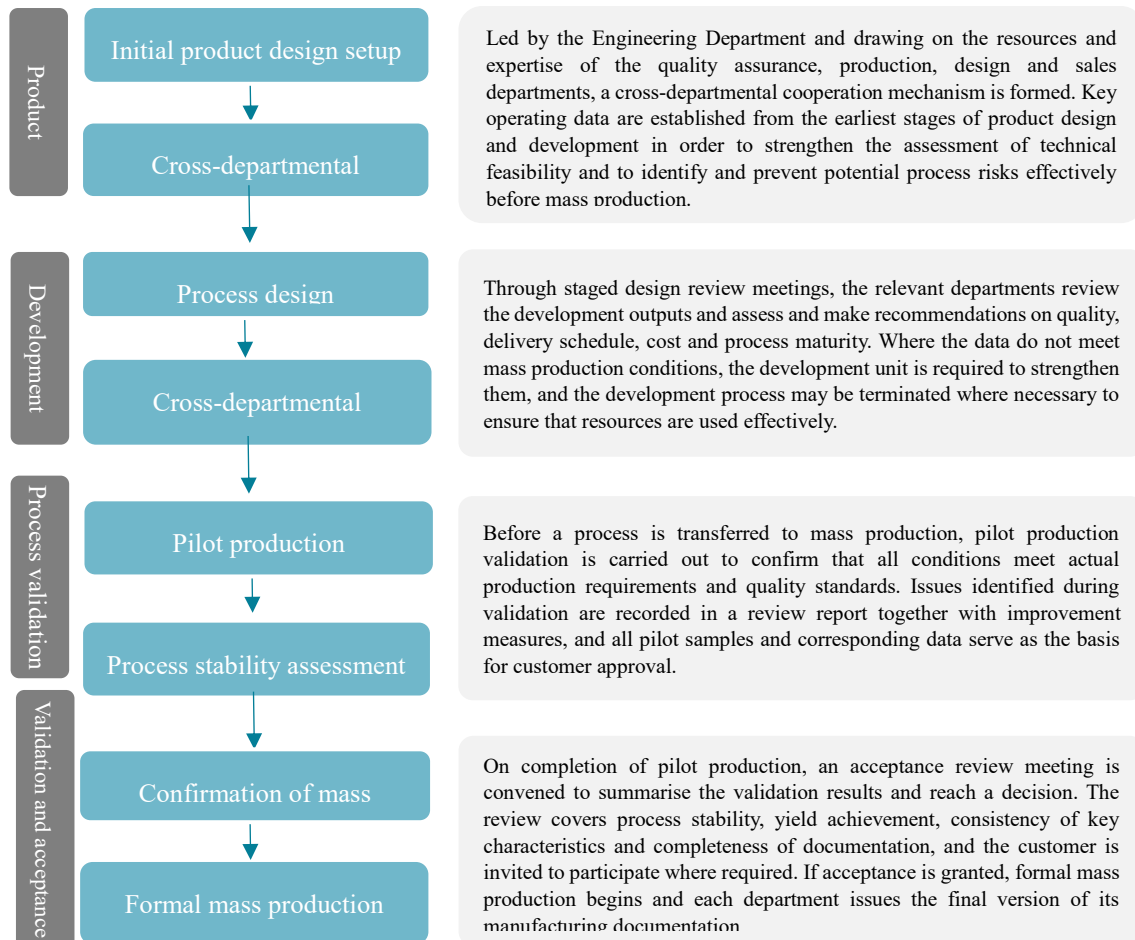
The Company focuses on three development themes - "innovative sustainable energy solutions," "green modular design" and "improved R&D efficiency" - and is progressively incorporating the related strategies into its product development process, steadily advancing towards its goals and further delivering on its commitment to sustainable development.

### ■ Product Development Process

For product requirements raised by customers, UMEC conducts a feasibility assessment based on the application specifications and technical conditions and carries out product planning and development drawing on its own technical expertise, focusing on power applications for network communications equipment. For products developed on its own initiative, the Company selects most raw materials itself according to design requirements, using materials specified by the customer only where product life or special performance requirements are involved.

Compared with its peers, UMEC has a differentiated advantage in "green modular design": a modular architecture improves product versatility and repairability and supports the effective use of resources and the extension of product life cycles, further advancing its sustainable R&D strategy.

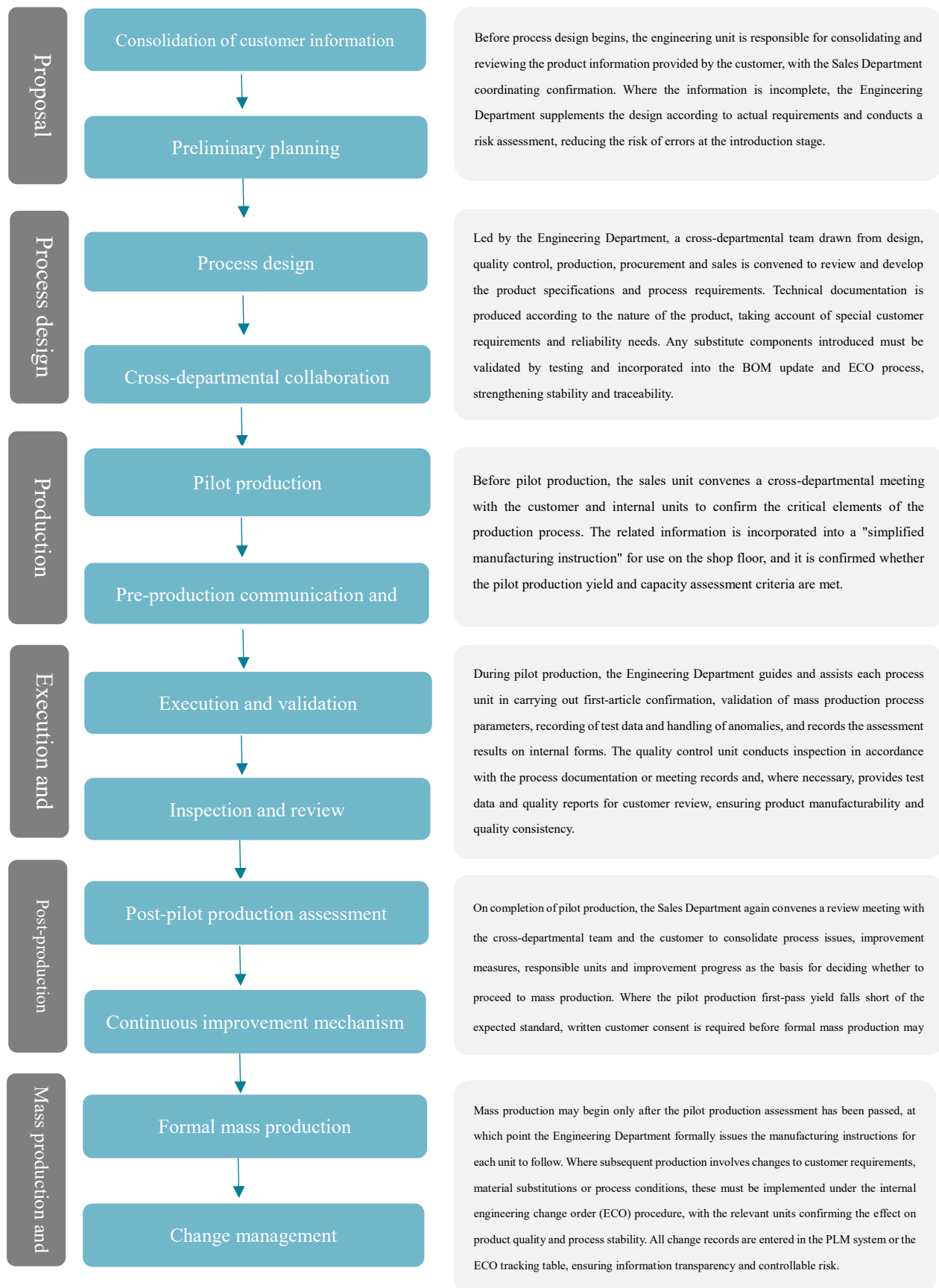
To reduce the risk of low yield and quality anomalies caused by design defects or unstable processes in the early stages of new product development, the Company has established management procedures to identify potential problems and control risk, and has set corresponding design control procedures for different product types and requirements so as to balance customer specifications, internal departmental collaboration and production process requirements. Systematic process management ensures stable product quality, strengthens design quality and cross-departmental integration efficiency, and ensures that products are stable and consistent from development through to mass production, meeting diverse customer needs.



#### ■ Customised Development Process for ICP Information and Communication Products

In response to customers' demand for project-based manufacturing services, a dedicated design procedure has been established for OEM new product development of ICP information and communication products, improving development efficiency, quality control and risk management for customised products and ensuring that the development process meets customer specifications and contractual requirements, thereby enhancing the Company's delivery performance and sustainable

## competitiveness in high-technology OEM partnerships.



## ■ Process Innovation Driver: The Integrated Engineering Department

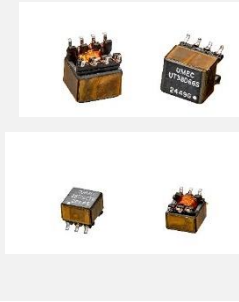
The Company maintains an "Integrated Engineering Department" dedicated to process improvement at the manufacturing centre, focusing on processes on the production line that are highly repetitive or that place higher demands on quality stability. Through the design and introduction of automated equipment, the department not only improves production efficiency and reduces labour costs but also effectively strengthens production quality and process stability.

Each year the Integrated Engineering Department plans equipment investment and carries out planned projects based on actual production line needs and forecast future orders, and continues to track the cost-benefit assessment of newly introduced equipment as a basis for future investment decisions.

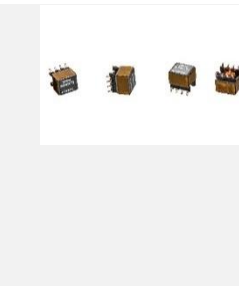
## ■ Innovative R&D Results and Achievements

| ❖ Power Products Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| New product development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Product image                                                                         |
| For new project requirements raised by customers, the sales unit makes initial contact and refers the matter to the department for technical assessment, confirming that the required specifications can be met by adjusting the electrical parameters of an existing standard product.                                                                                                                                                                                                                                                         |   |
| ❖ Electromagnetic Components Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                       |
| New product development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Product image                                                                         |
| An automotive power transformer design platform has been established covering models #EP13LH16 and #EP13LH10, and product development and validation to automotive standards has been completed. Both products have passed the AEC-Q200 reliability test standard for automotive electronic components, demonstrating high reliability and stability and meeting the automotive industry's stringent safety and performance requirements, further extending the Company's technical strength and market applications in automotive electronics. |  |

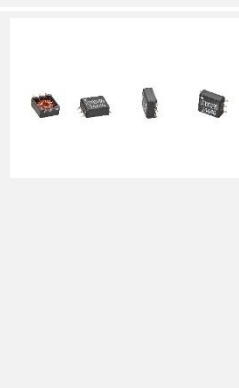
A miniaturised design platform for push-pull transformers has been established, with products developed using compact EP5 and EP7 structures and the 07-38D and 08-38D series successfully launched. This series is compact and offers stable efficiency, making it suitable for applications with demanding space and performance requirements.



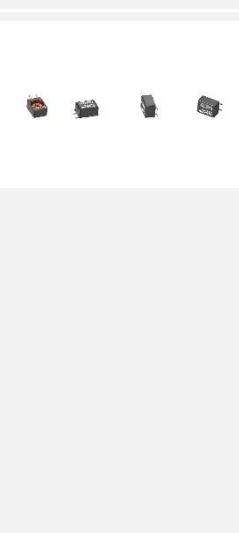
A design platform for gate-drive transformers has been established, using an EP7 structure for modular design and successfully producing the 09-38D series, which offers excellent signal transmission efficiency and electrical isolation performance and is suitable for high-efficiency power conversion applications.



The 02-19D series of push-pull / gate-drive transformers has been developed using a low-profile SMD package design offering high integration in a thin, light form. This series is particularly suited to push-pull DC/DC converters and to a range of isolated communication interfaces including CAN, I2C, low-power LAN, RS485, RS422 and RS232, meeting modern electronic systems' need for efficient, compact and highly reliable power modules.



The 19-21D series of data and signal line chokes has been developed, covering common mode chokes (CMC) and isolation inductors in a miniaturised K5S package that is compact and easy to integrate on the circuit board. Designed for next-generation industrial communication requirements, the series supports industrial Single Pair Ethernet (SPE) applications, complies with the 10BASE-T1L transmission technology of the IEEE 802.3cg standard, and can be paired with Single Pair Power over Ethernet (SPoE) and Power over Data Line (PoDL) technologies to deliver stable power isolation and data transmission quality.



Dedicated inductors for TLVR (Trans-Inductor Voltage Regulator) and VRM (Voltage Regulator Module) applications have been developed, with the 15-34D and 23-30D series launched to meet the demanding power solution requirements of next-generation high-performance computing systems. These inductors are widely used in AI servers, industrial computers, data networks and storage systems and support the new trans-inductor voltage regulator (TLVR) architecture, offering fast response, low power consumption and excellent electrical performance that effectively improve system energy efficiency and stability.



◇ Information and Communication Products Division

New product development

Product image

A 60GHz low-power, low-cost millimetre-wave radar module was successfully developed and adopted by a Korean automaker, entering formal use in its first mass-production vehicle model in September 2024. The radar offers high-precision detection and excellent energy efficiency, meeting the safety and sustainability requirements of automotive electronics. Over the next three years the technology is expected to be extended to more than twenty vehicle models, demonstrating the Company's technical strength and market influence in smart transport and advanced driver assistance systems (ADAS).



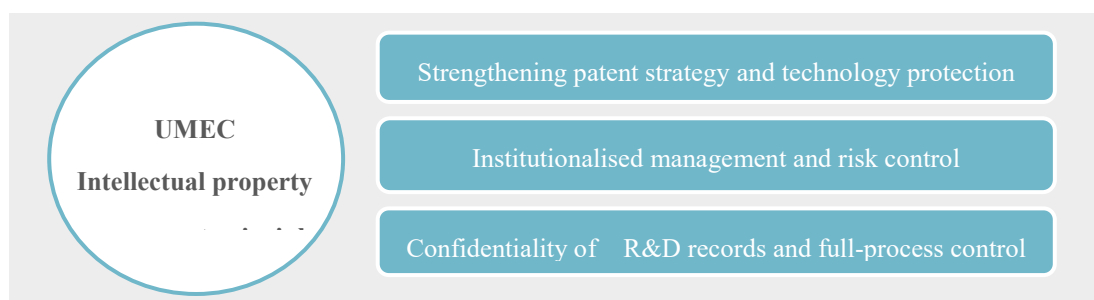
A partnership has been established with an internationally renowned bicycle manufacturer to launch a development project for a next-generation 77GHz millimetre-wave radar for e-bikes. The product offers high resolution, light weight and low power consumption and is designed specifically for smart electric bicycle safety applications. It is expected to launch in 2026 and may in future be applied to advanced assistance functions such as blind spot detection and rear approach warning, improving rider safety and driving micro electric mobility towards greater intelligence and sustainability.



UMEC continues to invest R&D resources and, through cross-departmental cooperation and continuous technological innovation, has accumulated substantial innovation results that effectively enhance its product competitiveness and market position and lay a solid foundation for sustainable development.

### 3.1.3 Intellectual Property Management

#### Patent portfolio strategy



The Company continues to plan its patent portfolio and actively files for patents in multiple jurisdictions to strengthen the protection of its technological assets, consolidating ownership of its R&D results and reinforcing its technological advantage. It has also adopted "Intellectual Property Management Procedures," under which the Administration Department coordinates the consolidation and maintenance of information on trade secrets, patent numbers and related matters, ensuring institutionalised and compliant management of intellectual assets.

The Audit Office is responsible for patent review and verification, covering the review of documentation in the early stages of a patent application and the periodic review and tracking of existing cases. Two system models are used for R&D record management: the first uses the product lifecycle management (PLM) system to control the risks that may arise during R&D; the second is a project-based management model covering complete records from the pre-development stage through execution to closure. All R&D records are treated as confidential documents, with access rights set by project to ensure the confidentiality of technological assets and information security.

|                                   |                        |                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Patent Application Process</b> | Search and analysis    | The requesting unit submits a "patent search request form," and the R&D department carries out the patent search and technical analysis. The results are consolidated into a report for the department's reference and filed in the patent and intellectual property database.                                                                                                         |
|                                   | Application and review | For technologies with application potential, the inventor's unit completes a "patent review application" with the relevant technical documentation. Following preliminary review by the department head, it is submitted to the Intellectual Property Committee for review. Where approved, the Company's management representative engages a professional patent agent to prepare the |

|  |                            |                                                                                                                                                                                                                                                                                                       |
|--|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                            | specification, produce the drawings and file the application.                                                                                                                                                                                                                                         |
|  | Maintenance and management | All granted patents are filed by the Administration Department and recorded in the "Patent Maintenance Schedule." In the fourth quarter of each year, maintenance recommendations for the following year are consolidated and submitted to the General Manager for approval before being implemented. |

| Patents in force as of 2025 | Taiwan | United States | Europe | Japan  |
|-----------------------------|--------|---------------|--------|--------|
| Invention                   | 4      | 1             | 1      | 0      |
| Utility model               | 2      | 0             | 0      | 1      |
|                             |        |               |        |        |
| Share (%)                   | 66.67% | 11.11%        | 11.11% | 11.11% |

### Intellectual Property Management and Review

To strengthen governance mechanisms and institutionalised management, UMEC has established an "Intellectual Property Management Review System" that integrates the three management systems of quality, environment and intellectual property and, in accordance with international standards including ISO 9001, ISO 14001 and IATF 16949, introduces a systematic management review mechanism. A management review meeting is held each year, chaired by the General Manager, at which the management representative consolidates the status of each system and department heads present results and improvement measures within their areas of responsibility.

The review covers the achievement of policies and targets, the handling of major anomalies, customer complaints and internal audit follow-up results, customer satisfaction analysis, the effects of new regulations and organisational changes, and operational and product quality performance, providing a comprehensive review of the suitability and effectiveness of the systems. For intellectual property, the review specifically addresses the applicability of policies, regulatory changes, the effect of new business on IP strategy, technology development trends, the achievement of

departmental targets, asset holdings, and progress in handling disputes.

The resolutions of the meeting form the basis for continuous improvement, focusing on system optimisation, product enhancement and adjustments to resource allocation. The Audit Office is responsible for tracking the effectiveness of improvements, while the management representative is responsible for retaining the meeting minutes and issuing internal announcements. Records are retained for at least three years to ensure that intellectual property governance is transparent, traceable and institutionally effective.

### **Supplier Intellectual Property Management**

To strengthen intellectual property management and risk control, UMEC has established a comprehensive intellectual property supplier management system covering suppliers involved in IP-related work such as patents, trademarks and outsourced R&D. The system covers contract drafting, review and custody and dovetails with existing procurement processes to implement risk control and compliance. Depending on the nature of the supplier's services, either the R&D department or the Administration Department is designated to conduct the preliminary qualification review, and selection is carried out using an "Intellectual Property Supplier Evaluation Form"; only those meeting the criteria are entered on the approved supplier list as the basis for subsequent cooperation and procurement. IP suppliers specified in customer contracts may be used directly and are excluded from the annual assessment.

To safeguard the Company's intellectual property, contracts expressly set out the supplier's responsibilities, and the relevant clauses are incorporated into the contract terms. All documents and forms are held and controlled centrally by the data centre and are updated regularly on the intranet platform for the relevant units to consult and follow, thereby ensuring the professionalism, transparency and compliance of the intellectual property supply chain and further supporting the protection of the Company's technological innovation and R&D results.

## **3.2 Product Quality and Customer Relations**

### **3.2.1 Product and Service Quality**

Guided by a quality philosophy of "continuous improvement, stable processes and the creation of trust," UMEC continues to strengthen its total quality management system to ensure that product and service quality meets international standards and customer requirements. Quality management is founded on risk-based thinking and spans the complete process from product R&D to after-sales service. International

standards such as ISO are applied and combined with data monitoring and improvement mechanisms to improve process stability and product consistency, providing customers with stable and reliable products and services.

The Company places great importance on honesty, transparency and completeness of information in its operations, and works to increase product added value and supply chain resilience while building stable partnerships with core customers. Faced with rapid market change, UMEC has developed corresponding strategies and action plans covering ethical corporate management, product development, diversified production and customer management, and has incorporated considerations such as climate change into its quality manual, ensuring that the business can continue to innovate and grow from a stable foundation.

### ✧ UMEC Quality Operating Strategy

|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Honesty and fairness  | <ul style="list-style-type: none"> <li>■ Disclose product information to consumers honestly and fairly, providing clear, accurate and transparent content and avoiding misleading or exaggerated claims of any kind</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Transparency          | <ul style="list-style-type: none"> <li>■ Disclose product information to consumers transparently, covering key items such as product composition, performance, safety and potential risks, and ensure that the information provided is complete and accurate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                            |
| Completeness          | <ul style="list-style-type: none"> <li>■ Provide complete product information, including all material information, without concealment or misleading disclosure</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Integrated innovation | <ul style="list-style-type: none"> <li>■ Beyond the existing product range, senior R&amp;D personnel are engaged in the development of high-specification products, and collaboration between development units across product lines enables the Company to provide customers with subsystem product integration services that increase product added value</li> </ul>                                                                                                                                                                                                                                                                                             |
| Resilient supply      | <ul style="list-style-type: none"> <li>■ In response to rapid changes in the international political and economic situation, the Company is advancing supply chain and production site diversification projects to improve supply chain resilience and strengthen risk management, for example by qualifying alternative materials for production at different locations so that the sources of substitute and primary materials are located in different regions</li> <li>■ Strengthen process standardisation and standardise equipment operation training across production sites so as to maintain mass production capability under risk conditions</li> </ul> |

## Deepening customer relationships

- Dedicated project teams have been formed to serve core customers, with the mass production schedules of core customer projects managed effectively so as to expand sales volume and improve profitability

## Quality Policy

UMEC has established quality management systems conforming to ISO 9001, TL 9000 and IATF 16949, certified by third-party audit, ensuring that its operations meet international quality management standards. Based on its internal procedures, process standards and standard operating procedures (SOPs), the Company has built a complete quality management process spanning product design, procurement, manufacturing and after-sales service, ensuring that every stage meets regulatory requirements and contractual customer requirements and satisfies customers' need for consistent and stable quality.

Product design and manufacturing fully comply with international safety standards including IEC 62368-1, IEC 60335-1 and UL 1310, and hazardous substance control requirements (RoHS 2.0) are implemented to ensure that products meet both safety and environmental standards. Overall quality management operations are continuously reviewed and adjusted through the PDCA (Plan-Do-Check-Act) cycle in order to maintain quality standards and respond to customer needs.

The General Manager also convenes a monthly business management meeting with all departments to monitor their operations, while a quality meeting is held every two weeks, led by the quality assurance department with the engineering and production units in attendance and the R&D department invited to provide technical support where necessary, to review and improve the quality issues arising during the period.



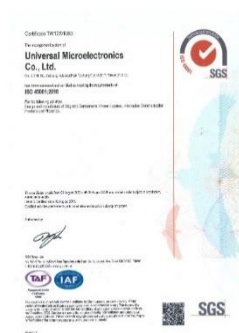
IATF 16949 : 2016



ISO14001 : 2015



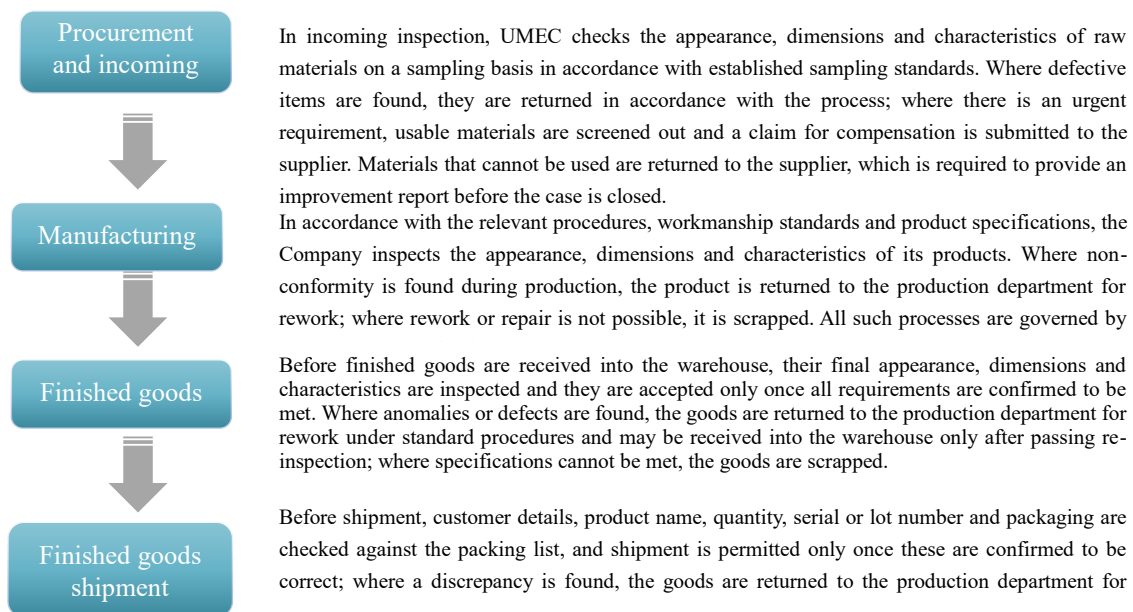
ISO 9001 : 2015



ISO 45001 : 2018

## Quality Inspection Management

To ensure that product quality meets international standards and customer requirements, UMEC has established a complete quality inspection management mechanism covering incoming materials, manufacturing, finished goods receipt and shipment. Rigorous sampling inspection and standardised operating procedures effectively control raw material quality, process stability and shipment accuracy. Items found to be non-conforming are reworked, returned or scrapped as appropriate, and



deficiencies are continuously addressed and discussed with suppliers, ensuring highly consistent and traceable product quality and providing customers with stable and reliable products and services.

### ■ Management of Defective Products

UMEC has established clear operating mechanisms and standard processes to reduce quality risk and waste of resources, covering the marking, isolation, reporting, analysis and containment of anomalies through to final disposition. Where an anomalous product is found on the production line, the shop-floor supervisor assesses and confirms the situation under the anomaly handling procedure and classifies it for subsequent management. Major anomalies result in an immediate line stop; where a material issue is involved, the material is returned to the supplier or replaced; where the issue lies with the product itself, rework is carried out immediately.

| - Process inspection standards |                                                                                                                                                            |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Conforming product             | A product that conforms and may be shipped                                                                                                                 |
| Non-conforming product         | A product that does not meet specifications or customer requirements at incoming receipt, in process, as a finished product, or during shipment or storage |
| Defective product              | A product with a defect clearly identified during actual inspection and already entered into a disposition process such as screening, rework or scrapping  |

For anomalies that are not major, the engineering and quality assurance units determine on the spot whether immediate repair is possible; items assessed as reworkable are classed as "repairable defectives" and the remainder as "non-repairable defectives," which are subsequently scrapped. Defective products that cannot be dealt with on the shop floor are taken off the line, and the engineering, quality assurance and R&D units jointly convene a defective product meeting for analysis and discussion. All anomalies are recorded under document management and an anomaly ticket (CPD) is opened in the PLM system; countermeasures are also proposed on the shop floor according to the nature of the anomaly, the Engineering Department assesses whether further improvement recommendations are required, and quality assurance subsequently tracks the improvement based on the anomaly ticket and the shop-floor assessment. Where an anomaly involves a material supplier, quality assurance provides the relevant information to the Procurement Department for reference.

Where a return or customer complaint arises, the sales unit handles it under the product service procedure on receipt of notification from the customer, and issues a return or complaint ticket in consultation with the customer, with the relevant units carrying out subsequent handling, analysis and improvement. A total of 298 quality anomalies occurred in 2025, all of which were confirmed as effectively addressed and closed. ICP

| Type of defect             | Handling method                                                                                                                                                                                                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Identified by the customer | On receipt of a complaint, a dedicated identification number (RMA) is issued for subsequent inspection and repair. Where repair is not possible, the customer decides whether to scrap the item on site or return it. |

|                                                                                                     |                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Damage to product appearance, damaged packaging or faulty power connections caused during transport | Defects of this kind require rework, and an improvement report is prepared for discussion at the quality meeting; a closing report is subsequently compiled to track effectiveness and internal improvement, ensuring the continuous refinement of quality management. |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Year                                   | 2023 | 2024  | 2025 |
|----------------------------------------|------|-------|------|
| Quality anomaly corrective actions (A) | 131  | 241   | 298  |
| Corrective improvements (B)            | 131  | 241   | 298  |
| Improvements closed (C)                | 131  | 241   | 298  |
| Improvements closed (D)                | 131  | 241   | 298  |
| Improvement rate% (C/B)                | 100% | 100 % | 100% |
| Resolution rate% (D/A)                 | 100% | 100 % | 100% |

#### ■ Continuously Strengthening Quality Awareness

UMEC firmly believes that a sound quality management system must be built on professional talent. For key quality assurance functions such as inspection, instrument calibration, QA (quality assurance) techniques, IPQC (in-process quality control) techniques and XRF techniques, the Company has established "Training and Assessment Procedures for Designated Quality Control Personnel," providing systematic training and qualification assessment with training modules and courses planned according to each function.

All new employees must complete the relevant training and are retrained whenever standards change, ensuring that colleagues possess sufficient quality expertise, operating skills and judgement so that their professional capability keeps pace with developments and product quality and customer trust are maintained.

| Category                         | Required course content                                                                                                                                    |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inspection personnel             | Covers sampling plans, workmanship standards, instrument operation, record keeping and the identification of appearance defects.                           |
| Instrument calibration personnel | Internal training (such as gauge calibration, record preparation and process explanation) or external training (professional courses of six hours or more) |

|                  |                                                                                                                                                |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| QA technicians   | Practical skills including product validation methods, MTBF calculation and FMEA analysis.                                                     |
| IPQC technicians | Courses covering the seven QC tools, sampling, process capability analysis, SPC, FMEA and MSA.                                                 |
| XRF technicians  | Instrument operating principles, RoHS regulations, radiation protection, hexavalent chromium spot testing and the Company's RoHS requirements. |

To make training more practical and effective, the outcome of each functional training course is assessed by oral examination, written examination or practical demonstration, with 80 points as the pass mark. Those who do not meet the standard must repeat the practical training and be reassessed until they do, ensuring that all qualified personnel are capable of performing their work independently.

UMEC also actively promotes internal and external professional development courses, with department heads selecting suitable courses according to the requirements of each role. External courses are largely designed for engineers and cover quality management topics such as ESD (electrostatic discharge), SPC (statistical process control), PPAP (production part approval process), FMEA (failure mode and effects analysis) and RoHS (Restriction of Hazardous Substances). On completing a course, the participating engineer must turn what they have learned into internal training materials and deliver training, so as to spread knowledge and raise the overall professional level of the department. A total of 388 training participations were completed in 2025, which not only deepened quality awareness and improved management processes but also embedded a culture of quality in day-to-day operations, shaping a stable and resilient quality management system.

## ■ Product Labelling Management

All products sold by the Company carry complete and transparent labelling information, covering instructions for use, international safety certification marks and local environmental labels, product model, electrical specifications (such as input voltage/current/frequency and output voltage/current) and the safety marks of each jurisdiction, safeguarding customers' interests and helping consumers understand product characteristics and use.

In applying for safety approvals, the Company strictly follows the relevant regulations, applying for the corresponding certifications and carrying out electromagnetic compatibility (EMC) testing according to the requirements of each

sales market; products may be sold in a given market only once the relevant certification has been obtained. Test standards include Taiwan BSMI, US FCC, EU CE, UK UKCA, Canada ICES, Korea KC, Russia EAC and Australia RCM, and the marks are applied to the product itself as required to ensure compliance and safety in global markets. The Company also provides certificates or self-declarations covering EU CE, REACH, RoHS, WEEE and EuP, US FCC and halogen-free requirements in response to the regulatory requirements of international markets.

| Sustainability Management Systems and Certification                                                |                                             |               |               |
|----------------------------------------------------------------------------------------------------|---------------------------------------------|---------------|---------------|
| Scope                                                                                              | Taiwan headquarters and manufacturing plant | Jialong plant | Yuelong plant |
| ISO 9001 : 2015                                                                                    | ●                                           | ●             | ●             |
| TL9000 : 2016                                                                                      | ●                                           |               |               |
| IATF 16949 : 2016                                                                                  | ●                                           | ●             |               |
| IEC QC 080000 : 2017                                                                               |                                             | ●             |               |
| ISO 14001 : 2015                                                                                   | ●                                           | ●             | ●             |
| ISO 14064-1 : 2018                                                                                 | ●                                           |               | ●             |
| ISO 45001 : 2018                                                                                   | ●                                           | ●             | ●             |
| Note: All of the above management systems remain certified and continue to pass third-party audits |                                             |               |               |

### 3.2.2 Hazardous Substance Management

As environmental awareness has grown worldwide in recent years, the European Union took the lead with the RoHS Directive on the restriction of the use of certain hazardous substances in electrical and electronic equipment, and countries around the world have since introduced their own regulations. In response to international environmental regulatory trends and customer demand for green products, UMEC has fully implemented a "Hazardous Substance Free (HSF)" management system and adopted the IECQ QC 080000 international standard, meeting global regulatory trends and customers' high expectations for environmentally friendly products.

To reduce potential impacts on the environment and human health, the Company has established a "Quality Assurance Manual for Restricted Substances in Products" in accordance with international environmental regulations such as the EU RoHS and REACH and with the requirements of its major customers. The manual provides full-

process control from product design and development through procurement, production, inspection and warehousing to shipment, including the identification, traceability and substitution management of restricted substances, ensuring that products comply with regulatory and environmental standards from source and achieving the goals of pollution prevention and the safe use of materials.

To strengthen control effectiveness, the Company has built a GPM green management system and established a cross-departmental cooperation mechanism led by the quality assurance unit, covering updates to international regulations and Hazardous Substance Free (HSF) requirements, material inspection and the handling of anomalies. The relevant departments support the introduction of materials technology, process document management, shop-floor protective measures and materials control. Through inter-unit collaboration and systematic analysis, the conformity of products with environmental requirements such as the RoHS Directive is strengthened and environmental responsibility is managed across the product life cycle.

Where production units use hazardous chemicals, the name, hazard classification, warning pictograms and safety precautions are clearly displayed on site as required, and the relevant personnel are given access to the safety data sheet (SDS) to ensure safe working (for details, please refer to 5.3 Employee Health and Safety). The related control records are periodically managed and reviewed by the Company's occupational safety personnel, implementing the disclosure of hazardous substance information and risk control and ensuring workplace safety and compliance with environmental regulations.

## ■ Policy and Commitments

To fully discharge its environmental responsibilities, UMEC not only implements the requirements of its environmental hazardous substance management system but also makes the following commitments in respect of hazardous substance control:

1. Train all staff to improve their understanding of international environmental regulatory requirements and ensure that all employees are familiar with the HSF hazardous substance list.
2. Comply with global environmental regulations and customer requirements, and require stakeholders to observe the Company's HSF policy.
3. Control the use of materials at every stage in accordance with international environmental regulations and customers' HSF requirements so that the relevant standards are met.
4. Continuously improve the effectiveness of HSF management implementation and

review its continued suitability on a regular basis.

5. Assess the adoption of alternative materials and zero-pollution process controls in order to achieve pollution prevention.
6. Audit the performance of restricted substance management in products regularly and improve it continuously.
7. Provide sufficient resources to ensure that the Company advances towards HSF products and processes.
8. People first: place customers' health and safety above all else and take every necessary measure to protect them.
9. Transparency: disclose the health and safety risks of products or services to customers transparently and provide sufficient information to help customers make informed decisions.
10. Responsibility: be accountable for the health and safety of products or services and assume the corresponding responsibility.
11. The RoHS environmental policy is to comply with environmental legislation, protect the ecological environment, eliminate and reduce hazardous substances, and properly discharge our responsibility to protect the planet.

## ■ **Restricted Substance Compliance and Practical Measures**

### ✧ Compliance with the EU RoHS Directive

The use of ten hazardous substances is prohibited outright: lead (Pb), cadmium (Cd), mercury (Hg), hexavalent chromium (Cr6+), polybrominated biphenyls (PBB) and polybrominated diphenyl ethers (PBDE), together with the phthalates DEHP, DBP, BBP and DIBP.

RoHS grades are further defined according to customer requirements and regulations as follows:

- Grade S: more stringent hazardous substance control requirements
- Grade HF: must meet halogen-free material requirements and comply with the total halogen content limits

All raw materials, components and semi-finished goods supplied by suppliers must be accompanied by a restricted substance undertaking and a test report issued within the past year by a laboratory accredited to ISO/IEC 17025. Packaging of RoHS-compliant materials must also be marked "GP," "HF" or similar to facilitate identification and traceability.

### ✧ Halogen-free (HF) material requirements

UMEC has been progressively introducing halogen-free materials since 2008, applying them widely in plastic parts, cables, fan modules and power converters. In response to increasingly stringent customer requirements, UMEC defines halogen-free materials in line with the IEC 61249-2-21 standard as having to meet the following limits:

- Total chlorine (Cl) content below 900 ppm
- Total bromine (Br) content below 900 ppm
- Combined chlorine and bromine content not exceeding 1,500 ppm

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Halogen-free materials must also be free of high-risk substances such as antimony trioxide (Sb<sub>2</sub>O<sub>3</sub>) and triphenyl phosphate (TPP). Where materials supplied by a supplier fail to meet the standard, alternative materials are developed or the goods are returned in accordance with standard operating procedures.

#### ✧ Introduction of EuP eco-design

In line with the EU Energy-using Products (EuP) Directive, UMEC has introduced a product eco-design system that incorporates environmental impact assessment from the design stage in order to reduce the environmental impact of the product across its life cycle. Indicators such as material sourcing, process environmental performance, product energy consumption and ease of end-of-life treatment are considered during design and development, and the green design mechanism is continuously refined as regulations are updated.

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#### ■ Life Cycle Control

UMEC applies its hazardous substance control mechanisms across product design, raw material procurement, manufacturing and warehousing. All newly introduced materials must pass a restricted substance (HSF) review before entering the product introduction stage, strengthening control over material sourcing, process management and finished product quality and ensuring that products comply with international environmental regulations and customer requirements.

All suppliers must sign a "Restricted Substance Undertaking" expressly confirming that the products or raw materials they supply contain no prohibited hazardous substances and comply with international environmental regulations and specific customer requirements. Where an existing supplier fails to meet regulatory requirements or UMEC's management standards, the Company switches to an alternative supplier meeting green procurement standards, ensuring that material sources continue to comply with regulatory and environmental requirements and maintaining supply stability and uninterrupted production.

### Design and development

- Hazardous substance management mechanisms are introduced from the outset. The use of Class 1 hazardous substances in new products is strictly prohibited, and the relevant requirements and restrictions are clearly stated in material specifications. Information on prohibited substances and substances scheduled for phase-out or reduction is recorded during the design stage to support subsequent tracking and continuous improvement.
- In anticipation of material changes that may be required when regulatory exemptions expire, the design side also plans alternative material options in advance, improving regulatory responsiveness and flexibility in product development.

### Raw material procurement

- The quality engineering unit carries out hazardous substance risk checks on new material part numbers and related identification data provided by the procurement or technology development units
- Where a new supplier is added, the supplier must complete a "hazardous substance composition survey" in the GPM system and upload its RoHS certificate for review by the quality assurance unit

### Incoming material management and inspection

- Incoming inspection is carried out on a sampling basis, testing the appearance, dimensions and hazardous substance content of raw materials. Any anomaly results in isolation of the material and subsequent handling under the "anomaly handling procedure." All supplier materials must carry an HSF identification label; unlabelled materials undergo rapid XRF (energy-dispersive X-ray fluorescence spectrometry) scanning analysis.
- All test reports must be issued by a laboratory accredited to ISO/IEC 17025 to ensure that results carry international credibility; where there are special requirements, testing may also be commissioned from a third-party verification body.

### Warehousing and process control

- To prevent contamination and misuse, non-conforming materials must be marked and isolated and must not be mixed into the manufacturing process. On the shop floor, finished goods, semi-finished goods and materials containing hazardous substances are stored in separate zones, keeping the process environment clean, maintaining material traceability and reducing potential risk.

The Company applies risk grading and inspection management to the materials delivered by its suppliers, classifying items for verification into three risk grades, A, B and C, according to the supplier's past performance, the way the material is used, and its effect on product quality and regulatory compliance. Grade A high-risk materials are tested more frequently, with inspection methods and the intensity of control adjusted to the actual circumstances; this enhanced monitoring ensures stable incoming quality and maintains overall process consistency and product compliance. The Company has also introduced testing equipment for the inspection and verification of incoming raw materials, strengthening the environmental compliance of its products:

| Equipment                                                  | Purpose                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy-dispersive X-ray fluorescence spectrometer (EDXRF)  | Rapid, non-destructive multi-element analysis equipment that provides immediate and precise information on chemical composition without damaging the sample, effectively confirming whether incoming materials contain prohibited or restricted hazardous substances                                                                                                                                           |
| Pyrolysis gas chromatography-mass --spectrometry (PY-GCMS) | Used to analyse the composition of polymer materials by heating the sample so that it decomposes into smaller molecules, separating these by gas chromatography and analysing each component precisely by mass spectrometry. This technique helps confirm whether incoming materials contain hazardous substances and ensures that materials meet the relevant environmental regulations and quality standards |

#### ■ Handling and Traceability of Non-conforming Products

Where hazardous substances are found to exceed limits or other critical quality anomalies arise, the relevant personnel must report the matter verbally within three hours of discovery and submit a full written report within twenty-four hours covering the anomaly, its preliminary cause, the scope of the impact and interim countermeasures, so that management can grasp the situation quickly and take responsive action.

To prevent similar non-conformities from recurring, a root cause analysis is carried out for each anomaly and corrective and preventive actions are implemented; at the same time, similar products or processes are reviewed to determine whether adjustment or improvement is required, ensuring that improvement measures extend effectively to related products and processes and reducing potential quality risk.

### 3.2.3 Customer Relationship Management and Satisfaction



UMEC upholds its commitment to quality and places customer satisfaction first, working to build sound and lasting customer relationships. As well as gaining a thorough understanding of customer needs and ensuring that the quality of the products and services it provides meets or exceeds expectations, the Company conducts regular customer satisfaction surveys, systematically gathering and analysing customer views as an important basis for improving products and services.

The Company also closely monitors market trends and industry developments, actively identifying latent demand and emerging opportunities and continuing to open up new markets, so as to strengthen its overall competitiveness and improve the all-round customer experience and satisfaction.

#### Material topic: Customer Relationship Management

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | UMEC has established a complete service system that responds flexibly to changing market trends and is dedicated to providing customers with prompt and varied solutions. At the same time, economies of scale allow effective cost control, product quality is rigorously assured, and process efficiency and stability are continuously improved, so that customers receive the most competitive prices together with outstanding quality, in pursuit of the long-term goal of growing together with our customers. |
| <b>Targets</b>                            | <p><b>[Short term]</b> Customer satisfaction score of 80 points or above</p> <p><b>[Medium term]</b> Customer satisfaction score of 83 points or above</p> <p><b>[Long term]</b> Customer satisfaction score of 86 points or above</p>                                                                                                                                                                                                                                                                                |
| <b>Action plans</b>                       | <ul style="list-style-type: none"> <li>Customer needs are answered promptly through day-to-day channels such as email and telephone, while for major customers, on-site visits or conference calls are used to discuss and resolve the most immediate quality issues</li> <li>A complete customer complaint handling mechanism is in</li> </ul>                                                                                                                                                                       |

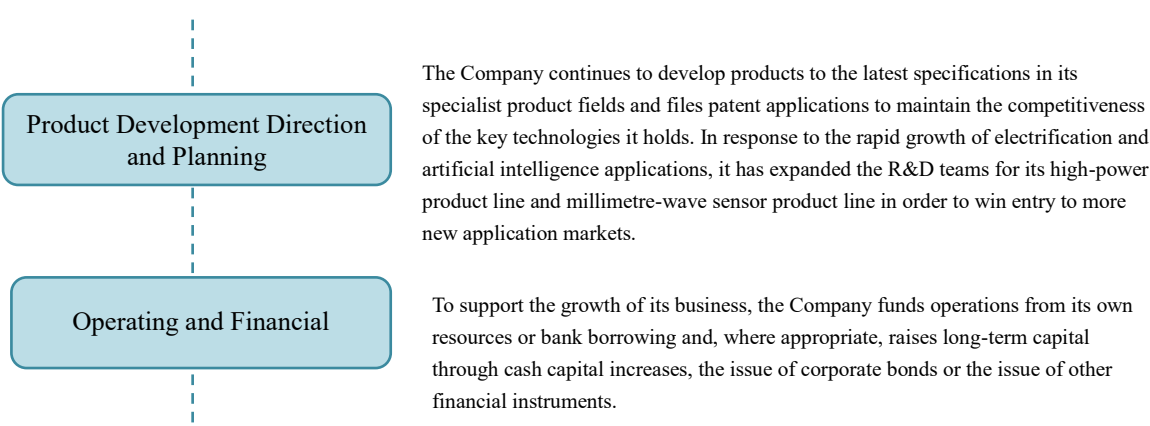
|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | <p>place, providing a thorough understanding of customers' actual needs, use cases, operating environments and usage habits and ensuring that the customer's voice is actively heard</p> <ul style="list-style-type: none"> <li>■ At the end of each year the Sales Department distributes a customer satisfaction questionnaire asking customers to rate quality, price, delivery and service, providing an important basis for the continuous improvement of product and service quality</li> </ul> |
| <b>Actual performance in 2025</b>                   | <ul style="list-style-type: none"> <li>■ The average customer satisfaction survey score has been 80 points or above for each of the past three years.</li> </ul>                                                                                                                                                                                                                                                                                                                                      |
| <b>Grievance mechanism / Communication channels</b> | <p>UMEC values two-way communication with its customers. In addition to email and telephone contact, regular business meetings and face-to-face exchanges are used to understand customer needs and market change and to provide prompt technical support and solutions</p> <p>[Customer communication contact] Ms. Wu</p> <p>[Customer complaint hotline] 04-23590096 ext. 1715</p> <p>[Customer complaint mailbox] sales@umec.com.tw</p>                                                            |

#### ※ Principal Customer Base

UMEC's principal customers span a wide range of industries, including network communications, computing and information technology, consumer electronics, medical measurement, defence and aerospace, and green energy and carbon neutrality. Customer types range from consumer product users and business customers to small and medium-sized enterprises and large corporations. This spread of industries and customer segments strengthens the Company's resilience to market risk and broadens its overall business base.

In addition to a strategy that gives equal weight to OEM/ODM work and standard products in order to expand its markets, the Company also actively pursues market diversification and risk dispersion. The global information technology and electronics industry is gradually recovering, the network communications market continues to expand, and the growing prevalence of multimedia applications, rapid growth in demand for personal computers and smartphones, and steady demand for products such

as fax machines and electronic ballasts all continue to drive growth in the electronic components market. As sustained investment by domestic industry and government in the development of key materials begins to bear fruit, the industry's independent design and manufacturing capability will improve significantly; together with the introduction of automated production systems and continuing breakthroughs in key technologies, the communications electronic components industry is expected to retain considerable growth potential. By continuing to strengthen its technology integration capability, actively positioning itself in advanced application fields such as networking and optical fibre communications, and opening up smart electronics and green energy application markets, the Company can draw on its forward-looking technical strength and flexible market strategy to capture the growth opportunities brought by industry transformation.



Through its existing marketing channels, regional sales representatives and global distribution partners, the Company continues to gather market and industry intelligence and to develop and design new products jointly with customers, keeping abreast of technology trends and changing demand. A business strategy of product diversification and broad market coverage enables the Company to respond to the economic characteristics and industry cycles of different regions, improving its ability to adapt and thereby achieving its goals of risk control and sustainable operation.

## Brand Management

### ■ Products and Services

UMEC's principal products comprise electromagnetic components, switching power supplies and information and communication application products within the electronic components sector. Production bases at the Taichung head office and in Shenzhen and Longyan in China and in Vietnam form a complete and flexible manufacturing network. The Company also maintains sales offices and representative offices in Taichung, Taipei, Shenzhen, Tokyo, the United States and Vietnam, using a

localised service model to respond promptly to customer needs and improve service efficiency and customer satisfaction.

#### **[Principal products]**

##### **[Electromagnetic components (transformers)]**

As demand for passive components rises, the transformer market continues to grow, with the industry moving towards automation and higher added value. Applications span smart grids, the Internet of Things, automotive electronics and medical electronics, and the expansion of downstream applications is helping to lift overall output value. Taiwanese manufacturers enjoy advantages in cost control, technical strength and order flexibility, and are expected to continue growing steadily as global demand rises.

##### **[Power supplies]**

The rapid growth of emerging industries such as generative AI, cloud computing and electric vehicles is injecting fresh momentum into the power supply market. ESG and net-zero trends are driving rising demand for energy-efficient power supplies, and the Company draws on its deep technical expertise, diverse product range and global capacity to provide integrated power solutions spanning ICT, transport and industry.

##### **[Information and communication products]**

60GHz radar: used in industrial automation and gesture recognition, with the market forecast to grow at a compound annual rate of 38.3%.

77GHz radar: widely used in automotive ADAS systems and all-weather safety detection, with a compound annual growth rate of 42.8%.

The radar market as a whole is also growing steadily, underpinning the future development potential of information and communication products.

#### **Customer Communication and Satisfaction**

##### **■ Customer communication**

The Company places great importance on effective communication with customers and on developing products that meet market needs. Given the substantial time and cost involved in new product development and validation, its sales strategy focuses on standard products or minor modifications to existing products in order to improve promotional efficiency and reduce development costs. To ensure that product planning and resource allocation are aligned, the product managers (PMs) of each product division, the division heads and the head of the R&D department hold joint meetings to plan and decide the direction and timetable for standard product

development. Going forward, UMEC will continue to increase the proportion of standard products in order to improve product versatility and market share.

For customised product development, the sales unit consolidates the customer's requirements and specifications and conducts an internal project evaluation using a project management approach, then provides the customer with a project proposal and quotation. Once the project is confirmed, a cross-departmental kick-off meeting is convened immediately to explain the project and assign responsibilities clearly, and weekly meetings are held with the customer throughout the project to confirm sample progress and specification requirements, ensuring that product development remains aligned with the customer's requirements.

**(For details of R&D, please refer to 3.1.2 Innovation and R&D.)**

### ■ Marketing and New Customer Development

UMEC continues to pursue market diversification and risk dispersion, working to increase the share of business with existing customers and to reduce the risk of orders moving elsewhere, so as to ensure stable business development. As well as developing products jointly with end-application customers and gaining a thorough understanding of their needs, the Company actively strengthens its marketing channels through its existing distributors, gathering further market and industry intelligence from each region in order to provide service that is closer to local needs. Close cooperation with distributors also allows the Company to keep abreast of local market developments in real time, while regular new product briefings and training improve distributors' product knowledge and service capability.

In terms of marketing strategy, in the short term the Company flexibly adjusts the sales mix between standard-specification and customised products in order to strike the optimal balance between revenue and profit and improve operating efficiency. Its long-term plans focus on expanding its global presence: as the industry is inherently global, the timeliness and completeness of channel coverage are all the more important, and the Company will continue to assess the possibility of adding overseas locations in light of market developments in order to provide local customers, agents and distributors with more immediate and expert service, further improving market penetration and brand competitiveness.

Day-to-day contact with customers falls into new customer development and the maintenance of relationships with existing customers. Routine contact with domestic customers is mainly by email, with online meetings arranged where necessary to discuss project progress and technical details; major customers are visited on site by the sales

unit every one to two weeks to keep track of changing needs and market developments. Overseas customers are visited on site once or twice a year, with project progress discussed at weekly or monthly online meetings.

New customer development is pursued mainly through participation in relevant domestic and international product exhibitions, the Company website and partner distributor channels, and the Company also actively expands potential opportunities through referrals from existing customers.

■ **Customer satisfaction survey**

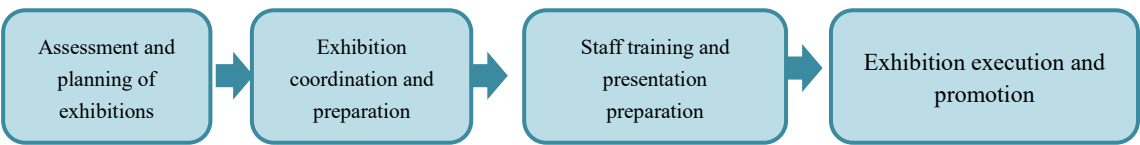
To manage customer satisfaction and service quality effectively, the Company has implemented international management systems including ISO 9001, IATF 16949:2016 and ISO 14001, and has established customer service management processes, customer satisfaction surveys and product service and complaint handling mechanisms. The four dimensions of "product quality," "price," "delivery" and "service" are managed systematically, with response and closure deadlines set by complaint type to ensure that issues are handled promptly and improved effectively.

The Company conducts a customer satisfaction survey each year and uses the results as a basis for strategic planning and continuous improvement. The average score in the 2025 survey was 89.29 points, indicating that customers hold the Company's service quality in high regard. Alongside quantitative

| Satisfaction scores over three years |       |
|--------------------------------------|-------|
| 2023                                 | 84.50 |
| 2024                                 | 84.57 |
| 2025                                 | 89.29 |

assessment, regular customer visits and exchanges provide a deeper understanding of customers' actual needs and pain points, so that customisation and competitive considerations can be built in from the earliest stages of product design, improving market responsiveness and the added value of the Company's service.

■ **Exhibition Participation**



To deepen customer relationships and expand market contacts, UMEC actively takes part in major domestic and international industry exhibitions. Product project managers and the sales team assess which exhibitions to attend based on market information, industry association recommendations and feedback from local distributors. Where an exhibition's theme is assessed as closely related to the

Company's product applications, the Sales Department coordinates the arrangements, including registration, budgeting, booth design, on-site set-up and hosting during the event, working with the business divisions and product project managers to provide exhibits and deliver pre-event training so that product advantages and application value are communicated effectively.

Ahead of an exhibition, the Sales Department plans which product categories to display according to the event's main theme: at automotive technology exhibitions, for example, millimetre-wave (mmWave) radar products are the focus, while for networking applications the emphasis is on power supplies and electromagnetic components.

In 2025 UMEC took part in COMPUTEX Taipei. Reflecting the rapid development of AI technology and electric vehicle applications, the exhibition centred on artificial intelligence, automotive electronics and new energy applications, and the Company presented its product technology and application achievements in these fields. In addition to displaying newly developed products, the Company invited existing



customers to its booth for discussion and exchange, further deepening customer relationships and expanding business opportunities.

## ■ Development of Sales Talent

The sales team receives internal training at regular departmental meetings and, through cross-departmental cooperation, shares practical experience and problems and exchanges views on industry trends, competitor strategies and changes in customer behaviour. Scenario-based discussion of actual customer situations such as price sensitivity, quality requirements and delivery challenges strengthens the team's responsiveness and execution, improving the overall service process and sharpening its sensitivity to and grasp of market developments.

## Customer Privacy Management

To improve overall information security, all customer data is stored centrally in the Company's internal data storage system and managed by the information security department. Access rights are set by business area to prevent unauthorised access, and regular data backups and protective measures ensure that information is traceable and recoverable, effectively reducing the risk of data loss and anomalies. Day-to-day use of data is maintained and managed by designated personnel, with a "data exchange area" used for temporary storage and cross-departmental collaboration; internal operating procedures and data protection principles are followed throughout, ensuring that information flows both efficiently and securely.

## Customer Complaint Mechanism and Handling

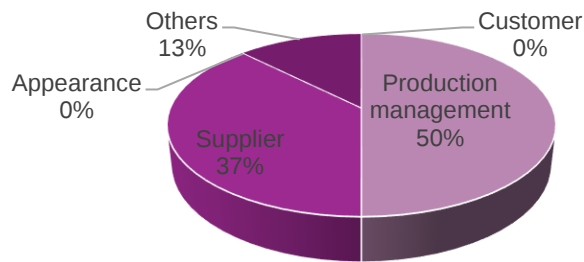
UMEC attaches great importance to protecting customers' interests and is dedicated to providing prompt and effective returns, exchanges, repairs and delivery services so that customers' interests are not harmed. Complaints are handled in accordance with the processes set out in the "Customer Service Procedures"; all cases are recorded and tracked in the PLM system and managed by grade according to the seriousness of the complaint. The system also provides real-time reminders to help track open items and ensure that handling is prompt and complete.

When a customer raises a product-related complaint, the sales unit creates an RMA or CP case in the system and, according to the circumstances, arranges a return for repair (without deduction), an exchange, or a return with deduction. The quality assurance department sets the response time and the deadline for submitting an analysis report according to the type and seriousness of the complaint, while the engineering unit of the relevant product division is responsible for technical assessment and problem analysis. Where a case is confirmed to be the

Company's responsibility, an internal review is initiated immediately and specific improvement measures are proposed to prevent similar problems from recurring, continuously improving quality management effectiveness and customer trust.

| Nature of complaint   | Percentage |
|-----------------------|------------|
| Customers             | 0%         |
| Production management | 50%        |
| Supplier              | 37%        |
| Appearance            | 0%         |
| Other                 | 13%        |

## Analysis of the nature of incidents in 2025



### ※ Customer complaints during the year and subsequent improvements

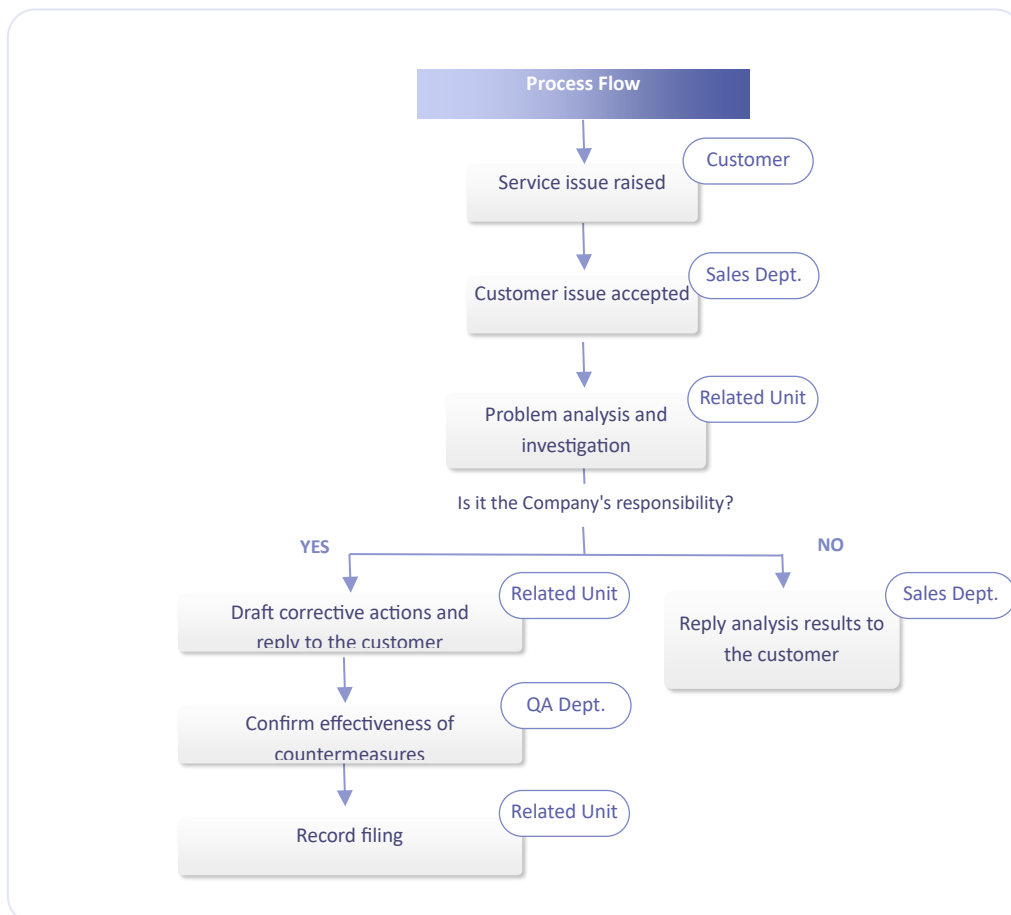
#### Cause of complaint

Labelling anomaly caused by failure to remove a marking tape label in good time

#### Follow-up and tracking

An automated MAC scanning station has been introduced throughout, checking the MAC and the presence of any yellow label before packing

#### Customer Complaint Handling Process



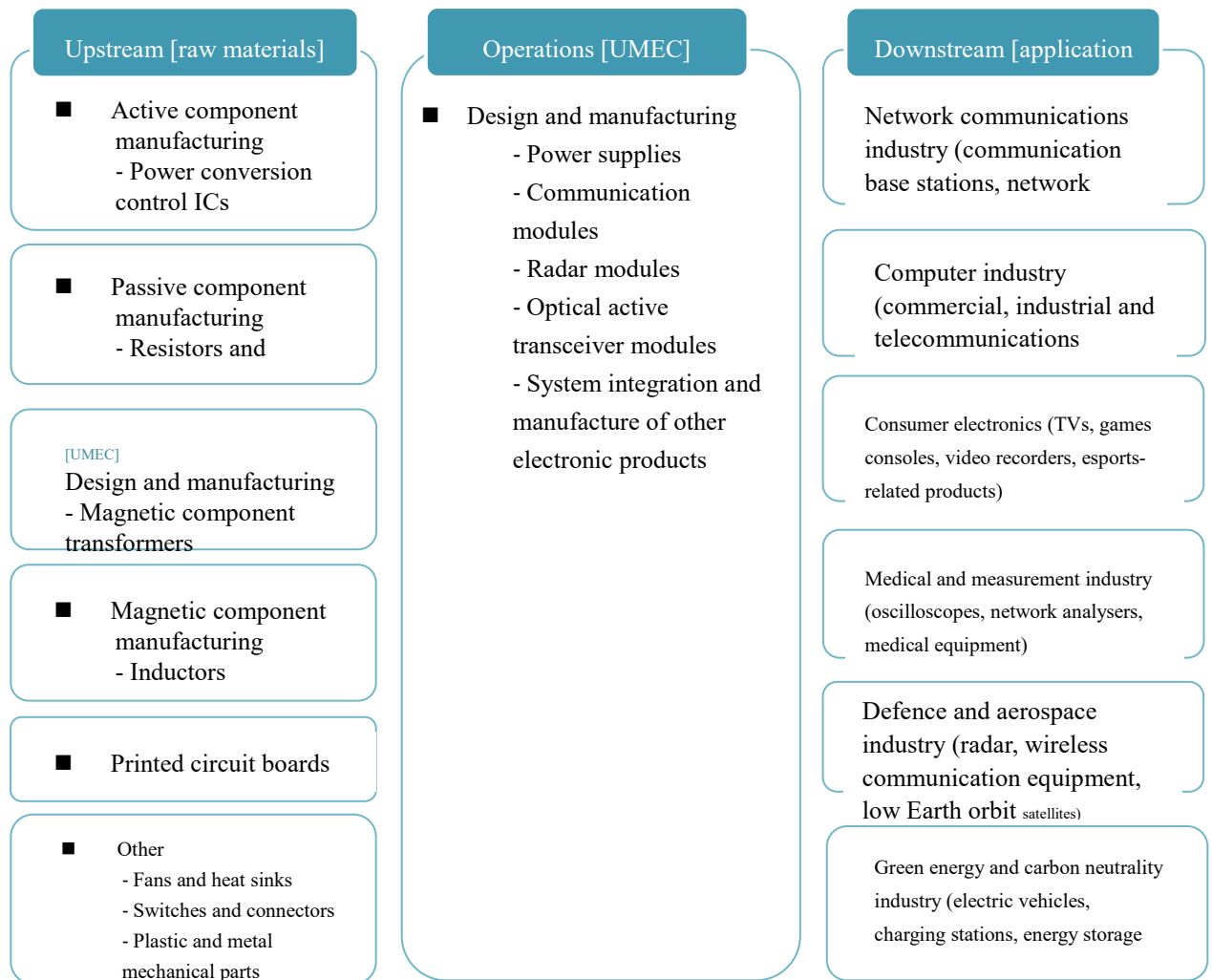
### **3.3 Sustainable Supply Chain**

As an important player in the electronics industry, UMEC understands that sustainable development must begin with the full value chain if the Company's sustainability vision is to be realised. The Company continues to build long-term, stable partnerships with suppliers of raw materials, components and other inputs, and uses supply chain management mechanisms to strengthen their resilience and social responsibility performance, working together to build a sustainable supply system that balances environmental protection, social responsibility and operational stability.

#### **3.3.1 Supplier Management**

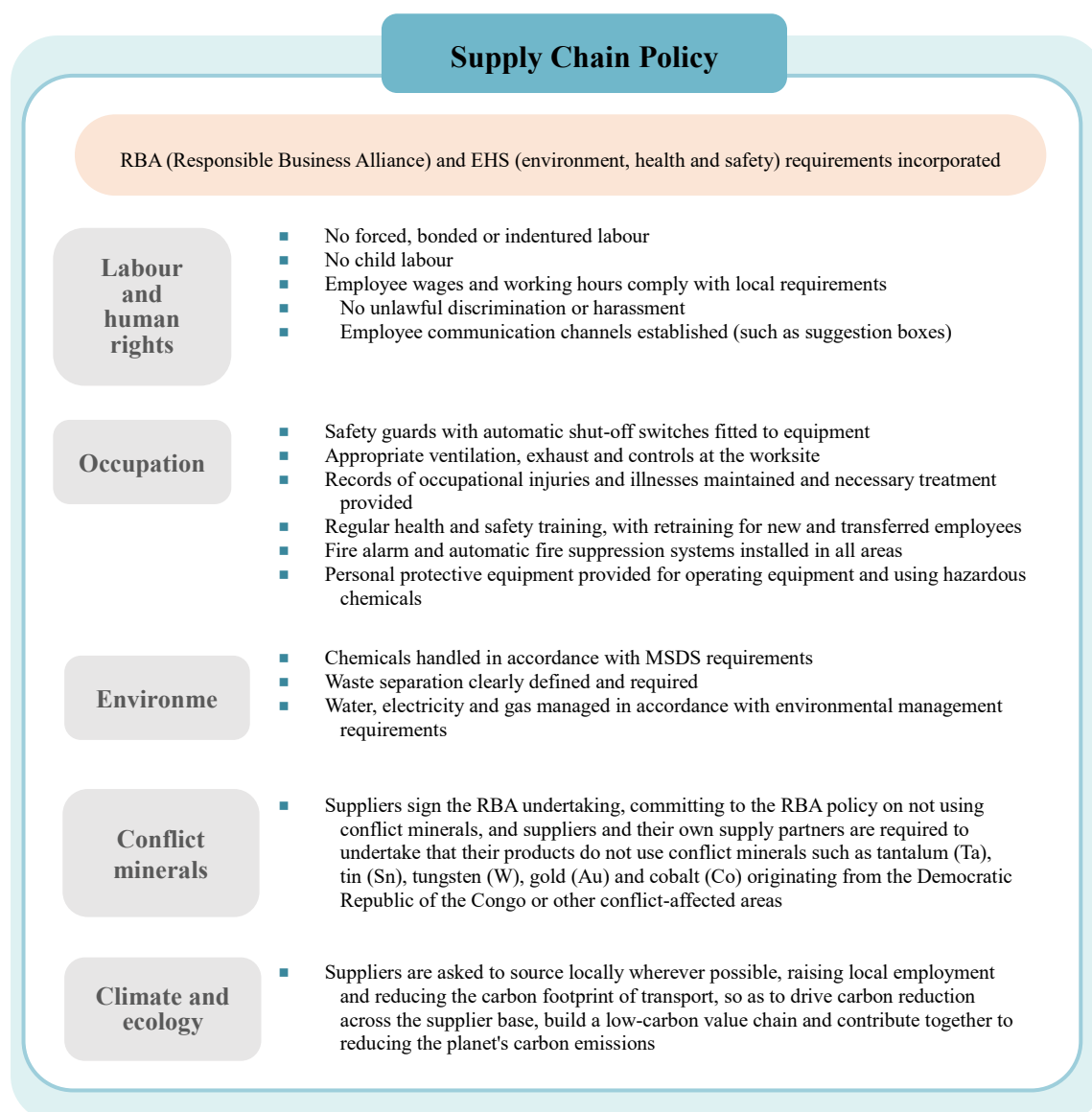
##### **The UMEC Value Chain**

The electronic components industry chain spans upstream raw material supply, midstream product design and manufacturing, and a diverse range of downstream application markets, forming a complete and closely connected value chain. Upstream comprises mainly active and passive component manufacturers and related material suppliers, providing key components such as semiconductors, chips, resistors and capacitors, and magnetic components. UMEC sits midstream, focusing on the design integration and manufacture of electromagnetic components, power converters, information and communication products and optical communication components, and using systematic development capability to increase product added value. Downstream, the products are widely used in industries such as network communications, computer equipment and consumer electronics, with diverse applications and considerable growth potential.



## Supplier Sustainability Management

UMEC requires all its partners to comply fully with the relevant international laws and environmental regulations, requires products to hold environmental and health certifications such as RoHS and REACH, and requires adherence to a "Supplier Corporate Social Responsibility Agreement," so as to advance the legality and sustainable development of the supply chain as a whole. As sustainability issues have evolved, the Company has further adopted a "Supplier Code of Conduct" covering the five dimensions of labour rights, health and safety, environmental responsibility, ethics and management systems, which serves as the basis for supplier selection and



cooperation. In 2025, 100% of new suppliers signed the Responsible Business Alliance (RBA) Supplier Code of Conduct undertaking. The Company will continue to communicate and coordinate with customers and to use other management mechanisms

to ensure that its supply sources meet corporate social responsibility requirements.

The Company has also adopted a "Supplier Audit Checklist" to strengthen its oversight mechanism and the effectiveness of implementation, incorporating Responsible Business Alliance (RBA) and environment, health and safety (EHS) management requirements into the audit criteria as the basis for supplier management. Where deficiencies are identified during an audit, the supplier must submit an audit improvement report, which the quality assurance unit reviews and comments on in order to secure substantive improvement.

To ensure that suppliers are operationally sound and to reduce potential risk, UMEC reviews overall supplier performance regularly. As of 2025, 163 suppliers held ISO 9001 quality management system certification and a further 98 suppliers held IATF 16949 automotive quality management system certification. For medium and high-risk suppliers, the Company continues to conduct annual documentary reviews and on-site audits in order to strengthen their operational stability and management capability.

Alongside core performance indicators such as quality, delivery, service and price, UMEC also incorporates customers' green product requirements into its incoming material inspection and supplier audit mechanisms, driving improvement in both quality and environmental management from source. By strengthening its audit system and responsible supply chain management, the Company puts continuous improvement and sustainable operation into practice, further improving the risk resilience and sustainable value of the supply chain as a whole.

### New Supplier Evaluation

#### Supplier Code of Conduct (RBA) undertaking

All partner companies must observe the following

- All suppliers are required to understand and implement the "Responsible Business Alliance (RBA) Code of Conduct"
- - Labour rights - Health and safety - Environmental protection - Ethics - Management systems responsibility (CSR) alongside the Company
- The Company undertakes, and requires its suppliers and their supply chain partners to undertake, not to use "conflict minerals" such as tantalum (Ta), tin (Sn), tungsten (W), gold (Au) and cobalt (Co) originating from the Democratic Republic of the Congo or other conflict-affected areas

New suppliers may establish a trading relationship only after passing an on-site audit and being assessed as qualified. Subsequent audits are conducted monthly or

annually according to the supplier's characteristics and the frequency of cooperation, with graded scoring based on the audit results to guide the intensity of management and the allocation of resources.

At the preliminary assessment stage, the quality assurance, procurement and R&D units jointly determine the assessment method, deciding on an on-site visit or a documentary review according to the supplier's risk profile and geographical circumstances, and complete a "New Supplier Assessment Form." The assessment covers basic information, supply capability, hazardous substance control, process stability, quality system operation and corporate social responsibility, and a total score of at least 80 points is required for inclusion on the approved supplier list. Raw material suppliers must provide hazardous substance test reports (such as RoHS) or sign an undertaking not to use environmentally hazardous substances, confirming that their products meet environmental process requirements such as halogen-free (HF). Suppliers of key raw materials must hold international quality management system certification such as ISO 9001 or IATF 16949, confirming that they have the corresponding capability in quality and sustainability management.

To gain a fuller picture of supplier sustainability risk and actual performance, UMEC has also introduced a proactive survey mechanism, requiring new suppliers to sign the "Responsible Business Alliance (RBA) Code of Conduct Undertaking" and carrying out risk identification and management across environmental, social, governance (ESG) and product risk dimensions, thereby strengthening the sustainability resilience and responsiveness of the supply chain as a whole. The survey covers:

|                                |                                                                                                                                                                                                                                                                              |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Environmental dimension</b> | Assesses whether the supplier holds environmental management system certification (such as ISO 14001) and environmental permits, and whether any processes, raw materials or emissions have not been declared or approved, so as to identify potential environmental impacts |
| <b>Social dimension</b>        | Considers whether the supplier is involved in any major human rights controversy, including improper labour practices such as the employment of child labour or forced or compulsory labour, as a basis for assessing labour conditions and social responsibility            |
| <b>Governance dimension</b>    | Examines whether there is any record of breaches of ethical corporate management, such as bribery, corruption or extortion,                                                                                                                                                  |

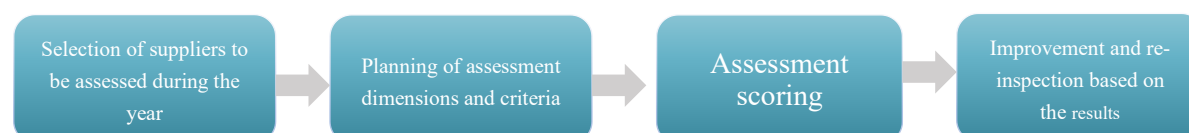
|                          |                                                                                                                                                                                                                                              |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | and confirms compliance with local corporate governance laws and requirements                                                                                                                                                                |
| <b>Product dimension</b> | Reviews the risks that may arise from raw materials, such as the use of conflict minerals or the absence of environmental material certifications such as RoHS or halogen-free (HF), as a basis for determining whether a supplier qualifies |

Where a supplier fails an audit, UMEC requires it to submit a specific improvement report addressing the non-conforming items as a basis for subsequent tracking and management. Where a supplier is unable to cooperate in making improvements, or where improvements prove ineffective, the Company classifies it as a non-qualified supplier and ceases procurement in order to ensure supply chain compliance and risk control.

All new suppliers introduced in 2025 were assessed as qualified following rigorous evaluation by the Company across environmental, quality and social responsibility dimensions, with no records of non-conformity, reflecting the high standards the Company sets and achieves in supplier management and sustainable development.

### Annual Supplier Assessment

#### ■ Annual assessment process:

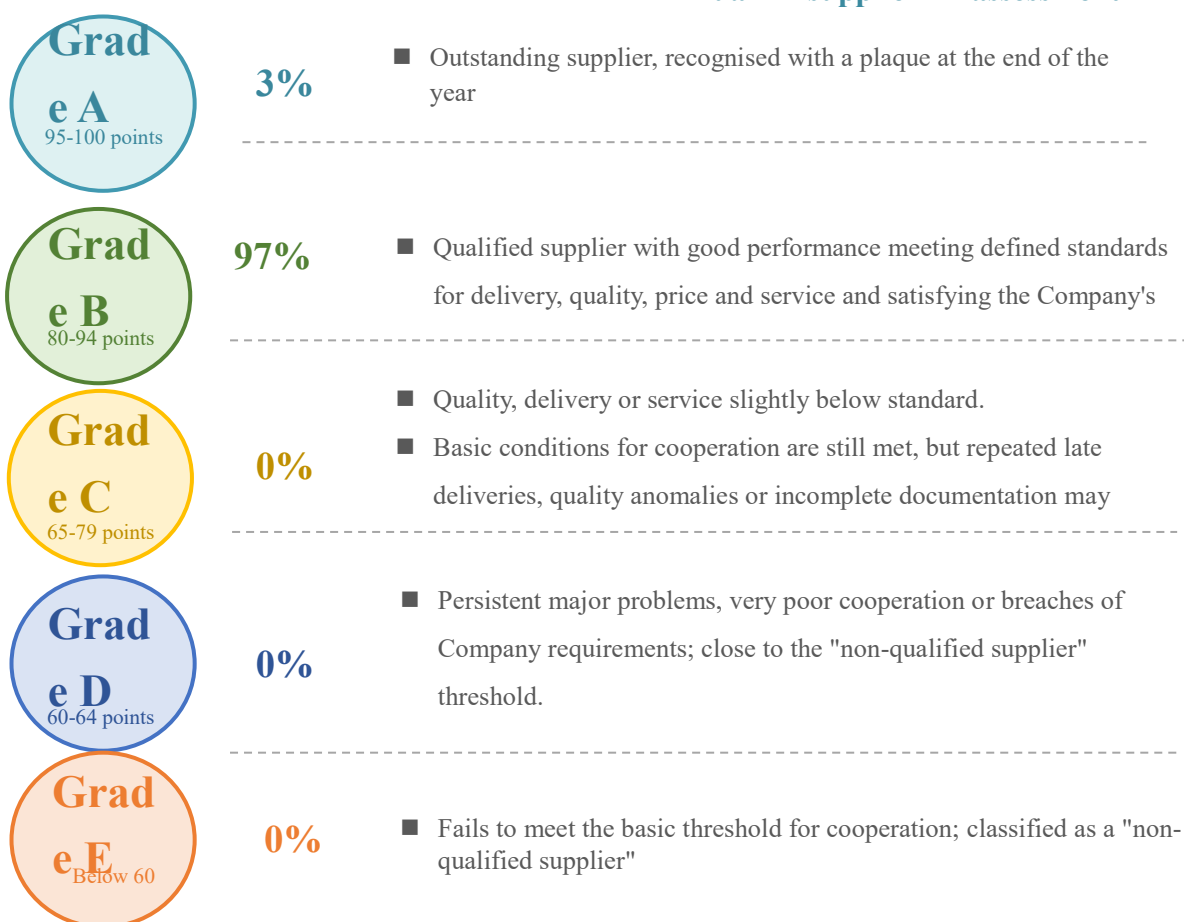


UMEC carries out supplier audits in accordance with its "Supplier Management Procedures," ensuring that supplier quality, delivery and sustainability performance meet the Company's standards. Audits are triggered by a variety of sources and cover multiple indicators so as to deliver comprehensive supply chain risk control. Every six months the quality assurance unit scores the performance of existing suppliers across the dimensions of quality, service, delivery and price. The scores serve as a reference for the annual audit plan and also influence supplier selection during new product development. Supplier performance is graded A to E, with grade E denoting a non-qualified supplier; those falling short must submit an improvement plan and accept guidance and follow-up. Where improvement cannot be completed or the supplier does not cooperate, it is classified as non-qualified and the relationship is terminated.

For key suppliers and those graded C or below, an audit team drawn from the quality assurance, procurement and engineering units conducts documentary and on-site assessments each year. Audits cover indicators including the quality system, process capability, hazardous substance control, equipment and technical capability, procurement management, and corporate social responsibility (RBA/EHS). On-site audits are also conducted each year of the top 50 manufacturers by transaction value and of suppliers with more than three defective items or a defect rate above 1%; 15 suppliers were audited in 2025. Suppliers falling short must submit a specific improvement report, and trading status is restored only after a re-inspection confirms that the improvements are effective.

To strengthen horizontal collaboration and responsiveness, the quality assurance unit convenes a monthly supplier quality management meeting with the procurement and engineering units to review quality anomalies, devise improvement measures and track their effectiveness, consolidating the results and reporting them to the deputy general managers of the business divisions as a basis for the continued optimisation of supply chain management. In 2025 the Company completed on-site audits of 13 principal manufacturers and documentary reviews and performance assessments of 184 suppliers, with no non-qualified suppliers.

## ■ Annual supplier assessment



### results:

#### Supplier Guidance

UMEC has built a dedicated GPM green information platform as an important tool for advancing supply chain sustainability management and strengthening two-way communication. Through this platform the Company provides the latest green and environmental procedures, regulatory announcements and management information, helping suppliers keep abreast of and comply with the relevant environmental regulations and improving their compliance capability and standard of green management.

The Company has also brought its green supply chain audit work into the GPM system, requiring all suppliers to upload RoHS or REACH certification documents; suppliers may also upload and update green certification documents such as RoHS and REACH through the platform on their own initiative. Systematic management ensures that all supplied materials comply with environmental requirements and effectively drives source management and a cycle of continuous improvement, so that the

Company and its suppliers move together towards an efficient, compliant and resilient sustainable supply chain.

### Supplier Sustainability Assessment

UMEC continues to monitor the potential negative environmental and social impacts of its supply chain and incorporates the related risks into its audit and management mechanisms in order to reduce the impact of its operations on sustainable development goals. On the environmental side, the Company includes "environmental standards" among its supplier audit items, covering chemical management, waste separation, water use and energy (electricity and gas), and conducts its review and control in accordance with RBA (Responsible Business Alliance) and EHS (environment, health and safety) management requirements, ensuring that supplier operations comply with environmental regulations and customer requirements.

Beyond environmental issues, UMEC also attaches importance to the social dimension of supplier management. Audit items cover labour relations, industrial safety and health, workplace equality, and the prohibition of child labour and forced labour, ensuring that suppliers do not contravene local labour law or the relevant RBA requirements. Specific requirements include a prohibition on employing children under the age of 16, a prohibition on forced, bonded or indentured labour, and the avoidance of discrimination and workplace harassment.

All new suppliers must pass the environmental and social screening criteria described above to ensure that their basic operating conduct accords with sustainability principles. All suppliers newly onboarded in 2025 met the Company's environmental and social screening criteria, a compliance rate of 100%, demonstrating UMEC's concrete action and commitment in building a responsible supply chain and implementing sustainability governance.

#### ■ Proportion of new suppliers screened against sustainability criteria over three years

| Item | Environmental criteria | Social criteria |
|------|------------------------|-----------------|
| 2023 | 100%                   | 100%            |
| 2024 | 100%                   | 100%            |
| 2025 | 100%                   | 100%            |

※ Environmental and social sustainability audits of suppliers

| Item                                                                                                                                                                          | Unit      | 2023    | 2024    | 2025    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---------|---------|
| Number of suppliers assessed for environmental impact (A)                                                                                                                     | suppliers | 15      | 15      | 15      |
| Number of suppliers identified as having significant actual or potential negative environmental/social impacts (B)                                                            | suppliers | 15      | 15      | 15      |
| Number of suppliers identified as having significant actual or potential negative environmental/social impacts that agreed to improve following assessment (C)                | suppliers | 15      | 15      | 15      |
| Number of suppliers identified as having significant actual or potential negative environmental/social impacts with which cooperation was terminated following assessment (D) | suppliers | 0       | 0       | 0       |
| Percentage of suppliers agreeing to improve following assessment (C/B)                                                                                                        | %         | 100.00% | 100.00% | 100.00% |
| Percentage of relationships terminated following assessment (D/B)                                                                                                             | %         | 0.00%   | 0.00%   | 0.00%   |

### Developing Key Roles in Supply Chain Management

For new employees, the Company's procurement unit plans and delivers systematic training courses to help them quickly grasp procurement processes and core competencies and strengthen their practical capability. The training covers basic procurement processes, market research and demand forecasting, supplier selection and evaluation, and cost structure analysis, improving procurement staff's professional knowledge and judgement and thereby strengthening overall procurement effectiveness and supply chain management performance.

The procurement unit also works with the relevant departments to provide specialist training. On topics such as RoHS and green procurement, the quality control (QC) unit provides regular training for new procurement staff, strengthening their understanding of their role and responsibilities in the supply chain sustainability management process and improving their ability to comply with environmental regulations and apply green procurement in practice. Personnel involved in supplier audits attend courses delivered by qualified instructors and obtain certification, so as to develop qualified auditors with the necessary knowledge and skills and ensure the quality and accuracy of audit work.

### **3.3.2 Procurement and Raw Material Management**

#### **Local Procurement**

UMEC upholds the principle of local procurement and local production and is dedicated to deepening the localisation of its material production and supply system. Giving priority to local suppliers not only shortens lead times and lowers transport costs and operating management expenses but also helps reduce the carbon emissions generated in transport, while driving the development of local industry chains and creating local employment, so that operational efficiency and regional economic prosperity go hand in hand. The Company's procurement falls into three main categories - services, finance and engineering - of which raw materials for its products are by far the largest. In 2025 the Company worked with 551 suppliers, of which domestic suppliers accounted for 76%. Except where a supplier is specified by the customer, priority is given to local sources for all components and materials, putting into practice the Company's support for and responsibility towards local supply chains. In 2025, 85.40% of raw material procurement spending at significant operating locations was with local suppliers.<sup>12</sup>

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<sup>1</sup> "Significant operating locations" are defined as production sites with a material effect on operations, production and supply chain management, principally the Taiwan operations headquarters and the Taichung manufacturing plant.

<sup>2</sup> "Local suppliers" are defined as those whose registered plant location is in the same country as the operating location.

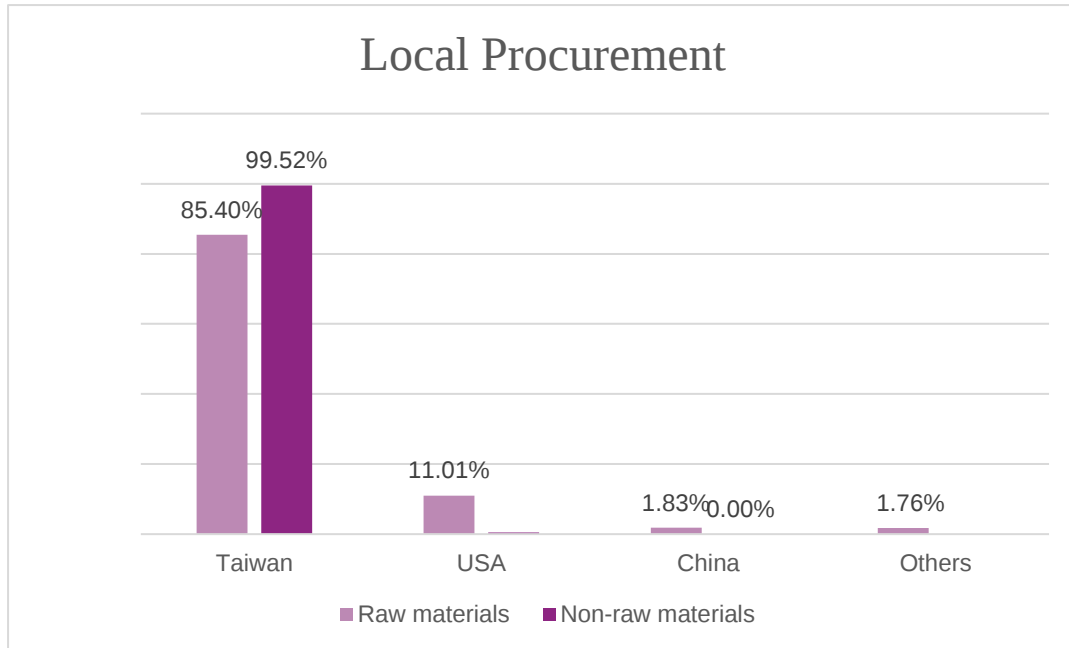
## UMEC Procurement Policy

- Select products and services with environmental certification, such as energy labels/certifications and FSC.
- Select suppliers that meet environmental standards and practices, including their manufacturing processes, waste management, energy efficiency and material sourcing.
- Establish a clear green procurement policy setting out how environmental requirements and standards are to be incorporated into procurement, and set specific green procurement targets such as increasing the proportion of green products purchased and reducing the carbon footprint.
- Uphold the principle of local procurement and local production, deepen the localisation of material production and supply, and achieve timely and local sourcing that lowers management costs and carbon emissions in pursuit of sustainable operation.

The Company bases its procurement on green principles and implements environmental regulatory requirements. To ensure that products meet green and environmental standards, the use of environmentally managed substances is prohibited throughout the manufacturing process, and environmentally friendly principles are applied from the product design stage so that the whole manufacturing and shipment process meets the principle of

"do not use, do not mix in, do not contaminate." The products sold and the packaging materials used also comply with EU environmental and packaging material requirements, as the Company continues to advance towards green manufacturing and a responsible supply chain.

| Region         | Total number of suppliers |
|----------------|---------------------------|
| Taiwan         | 421                       |
| Mainland China | 83                        |
| Asia-Pacific   | 9                         |
| Americas       | 37                        |
| Other          | 1                         |
| Total          | 551                       |



| ■ Raw material procurement volume Unit: kg |          |                             |            |
|--------------------------------------------|----------|-----------------------------|------------|
| Renewable materials                        |          | Non-renewable materials     |            |
| Packaging and shipping cartons             | 45,931.9 | Metal materials             | 38,954.76  |
|                                            |          | Plastic materials           | 65,008.48  |
|                                            |          | Other electronic components | 127,356.37 |

Throughout the manufacturing process, UMEC continues to focus on resource efficiency and waste reduction. The packaging trays used for its in-house XTMR and choke products are currently recovered and reused in order to reduce the waste of single-use materials. Going forward, UMEC will continue to assess the feasibility of introducing recycled materials across its product lines and to advance towards resource circularity and carbon reduction through internal process optimisation and material substitution.

## ■ Responsible Minerals Management

"Responsible minerals management" has become an issue that companies cannot ignore. Metals such as tantalum (Ta), tin (Sn), tungsten (W), gold (Au) and cobalt (Co) are widely used in electronic components, batteries and semiconductor products, but where they are mined in the Democratic Republic of the Congo and neighbouring high-risk areas they may be connected with the financing of armed conflict and with human rights abuses; internationally, such minerals are therefore known as "conflict minerals."

To prevent supply chains from becoming entangled in humanitarian crises and conflict financing, the United States enacted Section 1502 of the Dodd-Frank Act in 2010, requiring listed companies to disclose and carry out due diligence on the sources of 3TG metals, and the European Union issued Regulation (EU) 2017/821 in 2017, strengthening the verification obligations of smelters and importers in the 3TG supply chain. Companies must assume greater social responsibility, applying international standards such as the RBA (Responsible Business Alliance) code and the OECD Due Diligence Guidance for Responsible Supply Chains and implementing the review and control of raw material sources so that their production does not contribute to conflict and injustice.

UMEC attaches great importance to the issue of responsible minerals. Tantalum (Ta), tin (Sn), tungsten (W) and gold (Au), collectively known as 3TG, are key metals commonly found in electronic products, but some sources lie in the Democratic Republic of the Congo and neighbouring conflict areas where mining may involve armed conflict, human rights abuses and other social risks. The Company has accordingly incorporated the relevant management requirements into its "RBA Responsible Business Alliance Code of Conduct" documentation and requires suppliers to sign a checklist and a conflict-free minerals undertaking confirming that their supply sources do not involve conflict-affected mining areas.

The Company has not yet adopted the CMRT or EMRT templates provided by the Responsible Minerals Initiative (RMI) for full due diligence, but it will continue to track international regulatory trends and customer requirements and to assess the introduction of a standardised survey mechanism, so as to progressively improve supply chain transparency and the depth of its management and put responsible procurement into practice.

## ■ Key Material Risk Management

In recent years a range of issues have had a broad and profound impact on industry supply chains. Geopolitical conflict, climate disaster risk and novel diseases have made it clear that the uncertainty of supply chain disruption is now the norm and cannot be entirely avoided, while changes in the external environment have further heightened potential risks such as supply chain imbalance, fluctuating raw material demand and

rising transport costs, presenting significant challenges to business operations.

#### ✧ Potential impacts

- Surging raw material demand and rising logistics and transport costs increase overall operating costs.
- Interruptions to supply sources cause delivery delays, which in turn affect revenue and customer trust.
- Policy intervention or regulatory change in individual countries affects raw material supply and commercial activity, while regional conflict can disrupt supply chain stability, raising operating costs or creating the risk of production line adjustments.

#### ✧ Risk response measures

To strengthen supply chain flexibility and operational risk control, UMEC has adopted the following strategies:

- Maintain at least two production sites, located wherever possible in different countries so as to disperse regional risk.
- Ensure at least two suppliers for each raw material to provide alternatives and stability; where sources cannot be diversified because of material or technical constraints, require the supply chain to maintain an adequate safety stock in order to reduce the risk of material shortages.
- Track policy and regulatory developments and changes in countries of origin on a regular basis, analyse the country breakdown of raw material sources, and assess the potential impact on the supply chain as a reference for adjusting procurement strategy and supply sources.

Through these risk management mechanisms, the Company continues to improve supply chain resilience and responsiveness, ensuring that it can continue to supply products and services steadily in the face of global uncertainty and maintain operational stability and customer trust.

## Ch4. Sustainable Environment

### 4.1. Climate Strategy

Climate change has become a critical challenge for the whole world. The World Economic Forum's Global Risks Report 2025 notes that extreme weather events, biodiversity loss and ecosystem collapse will remain among the most severe environmental risks over the coming decade. Faced with mounting climate uncertainty and impacts, only forward-looking risk management and climate adaptation strategies can enable a company to improve its operational resilience and move forward steadily in a rapidly changing environment.

UMEC refers to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) published by the international Financial Stability Board (FSB) and has incorporated its four core elements - governance, strategy, risk management, and metrics and targets - into the Company's overall management system as an important basis for climate governance and decision-making. In accordance with the TCFD framework, the Company identifies and assesses the effects of climate change on its operating activities and financial performance and discloses the corresponding mitigation and adaptation strategies in its Sustainability Report, improving information transparency and strengthening its climate resilience.

#### **TCFD Governance and Operating Framework**

##### **Governance: the organisation's oversight and governance of climate-related risks and opportunities**

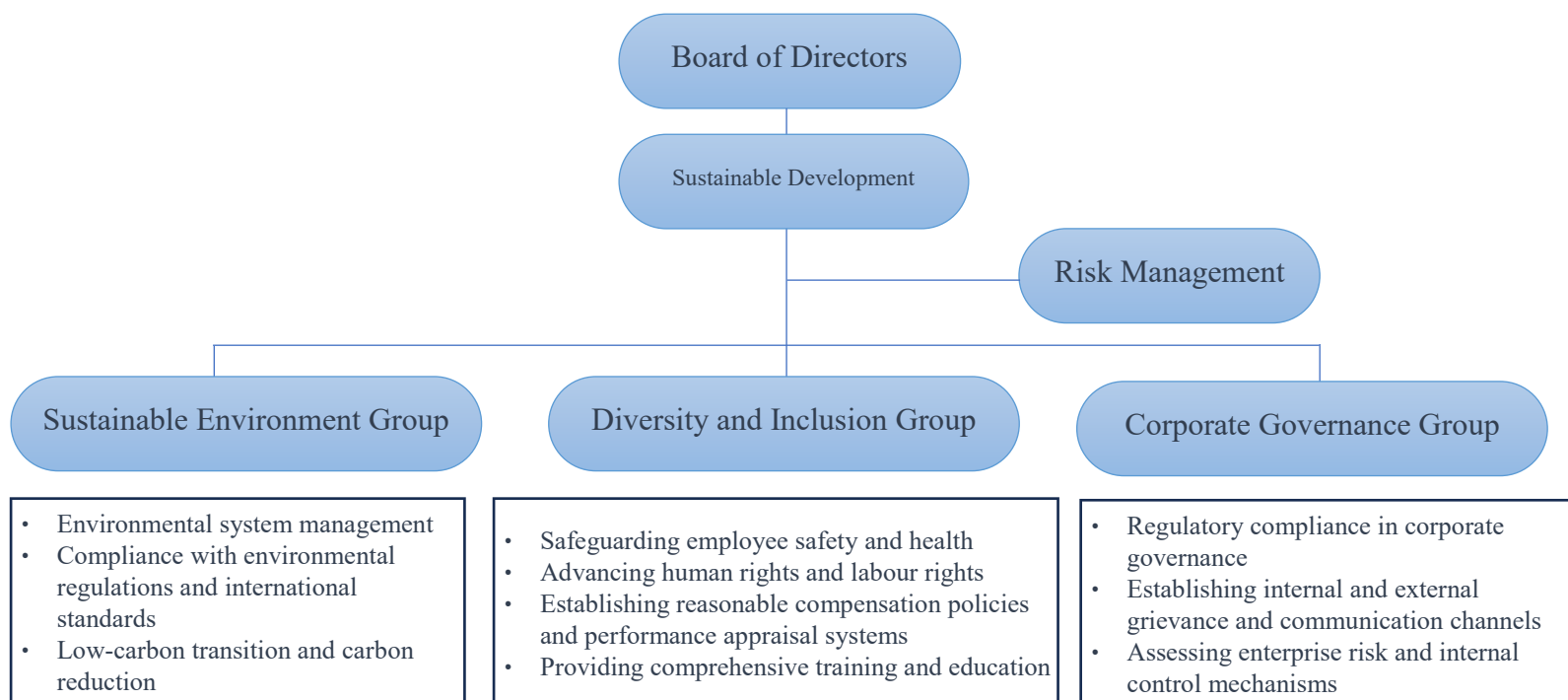
To manage sustainability and climate change-related risks effectively, UMEC established a "Sustainable Development Committee" under the Board of Directors in 2025, responsible for overseeing the Company's climate governance framework and the advancement of its sustainability strategy. Committee members are appointed by resolution of the Board and must possess relevant sustainability expertise and capability. The Committee currently comprises two directors and the Chief Sustainability Officer, namely Chairman OU, JEN-CHIEH; Director and Deputy General Manager YEN, HUI-FANG; and Manager WANG, CHING-YI of the Administration Department.

Three cross-departmental working groups are established under the Sustainable Development Committee according to ESG topic: the Sustainable Environment Group, the Corporate Governance Group and the Diversity and Inclusion Group, which carry out sustainable development work according to the expertise and responsibilities of each department. The Sustainable Development Committee meets quarterly,

consolidating the material climate risks and opportunities reported by each responsible unit, incorporating them into UMEC's overall risk management process, and reporting management results to the Board annually.

To strengthen risk assessment and management capability, the Board resolved in 2025 to establish a "Risk Management Team" under the Sustainable Development Committee and to adopt a "Core Risk Governance Policy." Based on the business scope of each department, the Risk Management Team identifies and analyses operational risks across seven dimensions - operations, finance, country, compliance, ESG, human resources and information security - including the physical and transition risks that climate change may bring. The responsible departments formulate response strategies based on the risk identification results and report to the Board at least once a year, enabling the Board to oversee and track the effectiveness of risk management and strengthening the Company's fundamentals and operational resilience.

On August 5, 2025 the Board appointed the members of the first Sustainable Development Committee. Two Committee meetings were held during the year, covering matters including the nomination of a convener, the Company's sustainable development policy, and the planning of the Sustainability Report.



### Strategy: identifying actual and potential climate risks and opportunities and their financial effects

In identifying the climate-related risks and opportunities that may affect the Company's future operations, the management and disclosure foundations established under the existing GRI, SASB and TCFD frameworks are taken as the starting point for assessing the applicability and significance of the relevant topics. Taking into account the Company's actual circumstances and operating characteristics, an initial determination is made of the climate-related disclosure topics of high relevance, drawing on past experience, current operating conditions and reasonable expectations of future trends, so as to support the preliminary assessment of climate risks and opportunities and subsequent management work.

The Company uses scenario analysis to support the identification of climate-related risks and opportunities and to strengthen its climate risk assessment. Drawing principally on international scientific reports and domestic policy reports, it applies a medium emissions scenario (SSP2-4.5) and a 2050 net zero emissions scenario (NZE) to assess which climate-related risks and opportunities may have the greater financial effect on the Company's outlook. The scenarios are described in the table below:

|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Physical climate scenario</b>   | <p>Having considered the possible physical impacts, the severity of the consequences of physical risk, and when, where and to whom they might occur, the Company has adopted the medium greenhouse gas emissions scenario (SSP2-4.5) from the IPCC Sixth Assessment Report for its physical climate scenario analysis, summarised as follows:</p> <p><b>Medium emissions scenario (SSP2-4.5)</b></p> <p>Under this scenario there is a greater than even chance that warming will remain within 3°C by 2100; greenhouse gas emissions in 2050 are estimated to be roughly at current levels, declining progressively thereafter.</p> |
| <b>Transition climate scenario</b> | <p>Taking into account the policy direction of the National Development Council's "Taiwan's Pathway to Net-Zero Emissions in 2050" and the Company's own strategic goal of carbon neutrality, the Company has adopted the 2050 net zero emissions scenario (NZE) for its transition scenario analysis, summarised as follows:</p> <p><b>2050 net zero emissions scenario (NZE)</b></p>                                                                                                                                                                                                                                               |

This scenario sets out a pathway for the global energy sector to reach net zero emissions by 2050. Under it, the energy sector does not rely on emission reductions sourced externally to achieve net zero, and there is a greater than even chance of limiting the rise in global average temperature to within 1.5°C by 2100. The net zero emissions scenario (NZE) is consistent with the Paris Agreement goal of limiting the global temperature increase to within 1.5°C by the end of this century.

### **Risk management: the process for identifying, assessing and managing climate risk**

The Company has adopted the "Universal Microelectronics Co., Ltd. Sustainable Development Best Practice Principles," which not only address day-to-day operational risk but also actively take account of risks such as climate change and ecological impact, providing for a proper assessment of the actual and potential impacts of the Company's operating activities. The overall risk assessment comprises four stages: identification, assessment, prioritisation, and monitoring and improvement. The process at each stage is as follows:

#### **Identification**

Past events and current circumstances are reviewed and projections of future conditions considered; combined with domestic sustainable development trends and developments in the electronic components industry, climate-related risks and opportunities are identified both for the Company itself and across the upstream and downstream value chain, and the scope and degree of each topic's impact on the Company is discussed.

Following the scenario analysis described above, the Company considers the results in order to identify further climate-related risks and opportunities not captured at the previous stage - for example, identifying physical risks such as the extreme weather events that its operating locations may face, based on the results of the IPCC scenario analysis.

#### **Assessment**

In assessing climate-related risks and opportunities, each relevant department considers both the "likelihood of occurrence" and the "degree of impact" in light of the nature of its operations. The assessment covers the most likely climate scenario and the effects that the risk or opportunity may have on the Company's operations and financial performance in the short, medium and long term.

The climate risks and opportunities disclosed this year were identified principally within the scope of the Company's Taiwan operating locations, with some assessed at group level. Scenario analysis and impact assessment were conducted according to operating characteristics, and materiality was ranked by assessment score in order to identify the climate-related risks and opportunities of material significance to the Company and their potential operational and financial impacts, providing the basis for subsequent management and response planning.

## Ranking

For the climate risks and opportunities identified, the Company uses three grades of "likelihood of occurrence" and "degree of impact" as its assessment basis:

### Likelihood of occurrence:

Graded according to the likelihood that the climate risk/opportunity will occur in future:

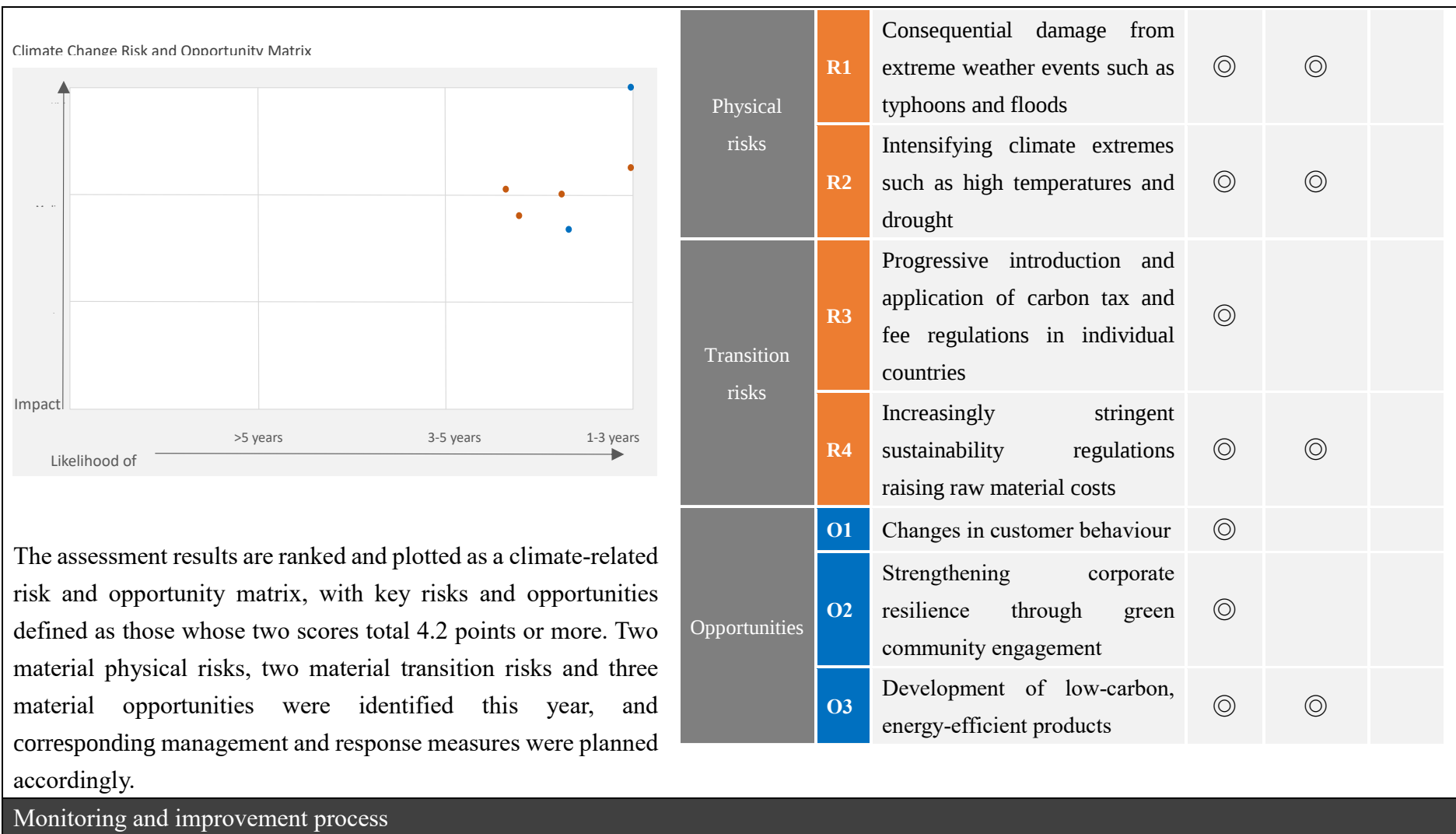
- 1 point (may occur more than 5 years from now)
- 2 points (may occur within 3 to 5 years)
- 3 points (may occur within 3 years)

### Degree of impact:

Assessed by reference to the scale of the financial effect of the climate risk/opportunity, graded into three levels by reference to annual operating revenue

- 1 point (low)
- 2 points (medium)
- 3 points (high)

| Risk/opportunity type | Possible time horizon |             |           |
|-----------------------|-----------------------|-------------|-----------|
|                       | Short term            | Medium term | Long term |



The Administration Department consolidates the material climate risk and opportunity assessment results identified by each department and reports them to the Board annually, ensuring that the Board is kept promptly informed of material climate issues and can allocate resources effectively to advance the Company's sustainability strategy.

### Metrics and targets: key metrics and targets for assessing climate-related risks and opportunities

In response to the forthcoming carbon fee and the trend towards rising carbon prices, the Sustainable Development Committee has taken 2022 as its greenhouse gas inventory base year and set short and medium-term reduction targets in sequence, with long-term net zero emissions as the overall direction of its carbon reduction strategy. Priority is currently given to reducing greenhouse gas emissions within the organisation through process

| Annual reduction targets       |                                                                             |
|--------------------------------|-----------------------------------------------------------------------------|
| Short-term target (2023-2025)  | 1% carbon reduction per year                                                |
| Medium-term target (2026-2030) | 4% carbon reduction per year                                                |
| Long-term target (2050)        | Meet international carbon emission standards and achieve net zero emissions |

improvement, improved energy efficiency and similar measures; for residual emissions that cannot yet be avoided, the Company will progressively assess offsetting through the purchase of renewable energy certificates and other compliant carbon reduction mechanisms.

In 2025, regular maintenance and efficiency improvement work on air-conditioning condensers and air compressors ensured operating efficiency; in 2026, energy-saving improvements will be made to the main gate at the manufacturing plant's security post, where the existing stainless steel track gate consumes considerable power when fully opening and closing and will be changed to half-opening with the addition of a barrier-arm gate control, expected to reduce greenhouse gas emissions by around 1%. In addition, to address the risk that the development of low-carbon technologies may displace existing products and services, and to further strengthen customers' trust in and cooperation with UMEC, the Company continues to pursue the following sustainability measures:

| <b>Carbon reduction measures</b>      |                                                                                                                                                                                                                                      |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Renewable energy use                  | Solar photovoltaic facilities have been installed on the sixth floor of the expanded manufacturing plant, increasing the proportion of green energy used                                                                             |
| Improved energy efficiency            | Ageing equipment is being progressively replaced to improve operating efficiency and reduce energy consumption                                                                                                                       |
| Transport carbon reduction            | Employees are encouraged to use public transport to reduce commuting emissions                                                                                                                                                       |
| <b>Environmental community action</b> |                                                                                                                                                                                                                                      |
| Tree planting and afforestation       | Nine hectares have been planted in Beinan Township, Taitung County, with a total of 15,000 saplings, and the possibility of applying for related offset projects in future is being assessed as a means of reducing carbon emissions |
| Social participation                  | Beach and mountain clean-up activities are organised and employee training on climate change awareness has been strengthened                                                                                                         |

## Climate-Related Risk Impacts and Responses

| Risk name / description                                                                                                                                                                                                                                                                                                                                                     |                  | Actual/expected potential financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>R1 Physical risk</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Immediate</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Consequential damage from extreme weather events such as typhoons and floods                                                                                                                                                                                                                                                                                                |                  | <p><b>Higher operating costs and asset impairment:</b></p> <ul style="list-style-type: none"> <li>• Damage to plant and equipment from flooding increases repair costs and may result in the impairment of fixed assets.</li> <li>• Climate extremes may cause inventory quality anomalies or reduced raw material output, while emergency purchases of key raw materials at higher unit prices or expedited freight charges increase procurement costs.</li> </ul> <p><b>Lower operating revenue:</b></p> <ul style="list-style-type: none"> <li>• Production and supply chain disruption, poor inventory quality, raw material shortages and shipment delays all affect delivery schedules and customer satisfaction, leading to a short-term fall in revenue or the loss of orders.</li> </ul> | <ul style="list-style-type: none"> <li>• Physical risks at the manufacturing sites are assessed regularly, mitigation measures are devised and implemented, and the relevant managers are required to enforce operational management within the sites. Key equipment rooms are fitted with UPS systems and backup generators, with the necessary maintenance carried out each year to ensure that they can be brought into use immediately in an emergency, reducing the risk of business interruption.</li> </ul> <p><b>Higher operating expenses:</b></p> <ul style="list-style-type: none"> <li>◇ <u>Emergency procurement costs rise in response to unexpected events</u></li> <li>• Multiple supply sources are established to disperse supply stability risk across different climate zones, and materials are stocked in advance to maintain safety inventory. At the same time, the finance and accounting, audit and sales units jointly assess the operational and financial effects that supply chain risk may bring, and the use of funds is adjusted in good time to ensure stable production and operations.</li> <li>• Plant and machinery are insured to share risk and ensure rapid recovery after a disaster, and the group's transport and property insurance cover is reviewed regularly to ensure that the scope of cover remains</li> </ul> |
| Extreme weather events such as typhoons and heavy rainfall have a major impact on business operations: flooding caused by heavy rain may damage plant and equipment and thereby affect capacity, while unstable water supply and disrupted logistics lead to supply chain interruption and inventory losses, affecting order fulfilment, customer satisfaction and revenue. |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Risk name / description                                                                                                                                                                                                                                                                                                                                                                                                        |                  | Actual/expected potential financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | appropriate.<br><br><b>Higher operating expenses:</b><br>◇ <u>Building fire insurance, electronic equipment insurance and vehicle and equipment insurance of approximately NT\$1,615 thousand</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>R2 Physical risk</b>                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Long term</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Intensifying climate extremes such as high temperatures and drought                                                                                                                                                                                                                                                                                                                                                            |                  | <b>Higher operating costs:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>• Process water recycling has been strengthened to improve water efficiency.</li> <li>• Temperature and humidity control systems have been installed on the production lines for real-time monitoring and adjustment, and equipment is inspected and maintained regularly to keep production quality stable.</li> <li>• A solar power generation system and an EMS smart energy management and monitoring system have been installed, using data analysis and automatic adjustment to improve the efficiency of air-conditioning and cooling systems; ageing equipment is replaced regularly, energy-efficient equipment is purchased and power recovery systems introduced, improving energy efficiency across the board.</li> </ul> |
| <p>High temperatures not only affect employee health and safety but also sharply increase the demand for air-conditioning and cooling equipment. Extreme temperature and humidity variations caused by abnormal weather may also disrupt the stable operation of equipment and even cause electrostatic discharge that damages components, increasing rework, scrapping and material losses and affecting product quality.</p> |                  | <ul style="list-style-type: none"> <li>• Extreme heat increases the Company's water and electricity requirements, raising utility costs and carbon emissions and adding to the carbon fee burden.</li> <li>• Where abnormal weather causes temperature and humidity conditions to fall short of customer requirements (such as ESD electrostatic discharge standards), temperature and humidity monitoring equipment must be installed, increasing capital expenditure.</li> </ul> | <b>Higher operating expenses:</b><br>◇ <u>NT\$11,616 thousand was invested in the solar power system in 2023, with related depreciation, module recovery costs and meter rental of</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Risk name / description                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              | Actual/expected potential financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>approximately NT\$1,192 thousand in 2025</u><br>◇ <u>Over the longer term, the Company's energy-saving, carbon-reduction and resource management measures have progressively reduced overall water and electricity consumption; water consumption in 2025 fell by around 17% and electricity consumption by around 3.81% compared with 2024</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>R3 Transition risk</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Policy and regulation</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Progressive introduction and application of carbon tax and fee regulations in individual countries<br><br>As governments around the world and in Taiwan progressively introduce carbon tax and fee regulations, and given the Company's high proportion of export sales, tracking greenhouse gas emissions and carbon tax requirements in each country has become critical. This is especially so for the EU Carbon Border Adjustment Mechanism (CBAM), which levies a carbon charge on foreign |                              | <b>Higher operating costs:</b> <ul style="list-style-type: none"> <li>Under the Climate Change Response Act, in addition to paying a carbon fee, the Company will incur higher operating costs from adjusting recyclable design, component selection and carbon emissions management for carbon reduction purposes.</li> </ul> <b>Lower operating revenue:</b> <ul style="list-style-type: none"> <li>To reduce the likelihood of being subject to carbon tax or fees, the Company is investing in the development of low-carbon technologies and materials. Failure to meet customers' carbon</li> </ul> | <ul style="list-style-type: none"> <li>Ageing test hosts are being replaced and power configuration optimised in order to improve equipment performance, reduce load and improve energy efficiency.</li> </ul> <b>Higher capital expenditure:</b> <ul style="list-style-type: none"> <li>◇ <u>Replacement of ageing equipment of approximately NT\$9,904 thousand</u></li> <li>The Company monitors carbon tax mechanisms closely and anticipates developments, arranging staff training and regulatory research, tracking international climate change trends, discussing responses with senior management and recruiting relevant specialists.</li> <li>Employees have attended ISO 14064-1 and ISO 14067 courses, and the Company continues to expand the scope of its greenhouse gas inventory, using emissions hotspot analysis to devise reduction</li> </ul> |

| Risk name / description                                                                                                                                                                                                                                                                                                                                                                                                                                    |               | Actual/expected potential financial impact                                                                                                                                                                                                                                                                            | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| products: in addition to calculating carbon emissions, the Company must progressively set reduction targets, failing which it will face carbon tax or fee costs that erode product margins.                                                                                                                                                                                                                                                                |               | reduction requirements in good time during the transition would reduce revenue.                                                                                                                                                                                                                                       | measures and meet its carbon reduction targets.<br><br><b>Higher operating expenses:</b> <ul style="list-style-type: none"><li>◇ <u>Personnel costs for recruiting relevant specialists and employee training costs of approximately NT\$289 thousand</u></li><li>◇ <u>Greenhouse gas verification costs of approximately NT\$368 thousand</u></li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>R4 Transition risk</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Market</b> | <b>Higher operating costs and lower operating revenue:</b> <ul style="list-style-type: none"><li>• Market demand for low-carbon materials may raise raw material costs, requiring the Company to adjust its selling prices, which would weaken its price competitiveness and affect revenue and net profit.</li></ul> | <ul style="list-style-type: none"><li>• Market and regulatory monitoring has been strengthened, with environmental policies in each country tracked continuously so that product design and pricing strategy can be adjusted promptly, and differentiated products and solutions developed for the regulatory requirements of different regions.</li></ul><br><b>Higher operating costs:</b> <ul style="list-style-type: none"><li>◇ <b>The development of differentiated products to meet the regulatory requirements of different regions affects the Company's material cost structure, principally in two respects:</b></li><li>◇ <b>Material restrictions:</b><ul style="list-style-type: none"><li>1. <u>HF (halogen-free) materials: not mandatory</u></li><li>2. <u>PFAS-free materials: mandatory</u></li></ul></li><li>◇ <b>Efficiency improvements:</b><ul style="list-style-type: none"><li>1. <u>US Department of Energy Level VII efficiency standard: mandatory</u></li></ul></li></ul> |
| Increasingly stringent sustainability regulations raising raw material costs                                                                                                                                                                                                                                                                                                                                                                               |               |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| To comply with government requirements for low-carbon raw materials and with stricter environmental standards and emission limits, companies must incur additional costs. Where raw material suppliers cannot meet the new requirements, raw material output may fall or supply may be interrupted, driving prices higher. These additional costs not only require product quotations to be revised but also affect overall order lead times and planning. |               |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Risk name / description                                                                                                                                  | Actual/expected potential financial impact | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Where a company itself fails to comply, it may face restrictions on market access for its products or additional charges, affecting its competitiveness. |                                            | <p>2. <a href="#">EU ErP Lot 7 power efficiency standard: mandatory</a></p> <p>3. <a href="#">80 PLUS certification: not mandatory; Gold, Platinum and Titanium certifications</a></p> <ul style="list-style-type: none"> <li>• Inventory management has been optimised, with safety stock established for low-carbon materials and procurement plans adjusted dynamically through data analysis in order to reduce the risk of shortage or excess inventory.</li> </ul> <p><b>Lower operating costs:</b></p> <ul style="list-style-type: none"> <li>◇ <u>Over the longer term, data analysis and demand forecasting allow more accurate ordering, helping to reduce average procurement costs</u></li> </ul> |

## Climate-Related Opportunities and Responses

| Opportunity name / description                                                                                                                                                                                                                                                                                                                                                                          | Actual/expected potential financial impact                                                                                                                                                                                                                                                     | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>O1 Market</b>                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Changes in customer behaviour                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| As environmental awareness rises worldwide, consumer demand for green products and low-carbon solutions continues to grow, driving steady growth in sustainability-related markets. This not only prompts the Company to accelerate the adjustment of its products and operating strategy but also opens up further possibilities for developing emerging markets and expanding business opportunities. | <p><b>Higher operating revenue:</b></p> <ul style="list-style-type: none"> <li>In response to changing global trends, actively developing low-carbon or energy-efficient products attracts potential customer groups and market opportunities and helps increase operating revenue.</li> </ul> | <ul style="list-style-type: none"> <li>The Company will actively assess the introduction of green raw materials and the development of related low-carbon products, both reducing carbon emissions in production and improving product competitiveness in green markets.</li> </ul> <p><b>Higher operating revenue:</b></p> <ul style="list-style-type: none"> <li>◇ <u>Green or low-carbon raw materials are generally more expensive and will raise procurement and R&amp;D costs in the short term, but they improve product competitiveness, expand market opportunities and reduce carbon risk, thereby improving revenue over the medium and long term.</u></li> </ul> |
| <b>O2 Resilience</b>                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Strengthening corporate resilience through green community engagement                                                                                                                                                                                                                                                                                                                                   | <p><b>Lower operating costs:</b></p> <ul style="list-style-type: none"> <li>As carbon fee mechanisms are introduced, offsetting part of the Company's emissions through</li> </ul>                                                                                                             | <ul style="list-style-type: none"> <li>The Company is carrying out a tree-planting and afforestation programme in Beinan Township, Taitung County covering a total of 9 hectares, with around 15,000 saplings planted. In addition to absorbing carbon dioxide and helping to mitigate the greenhouse effect, the Company will, in line with its long-term low-carbon transition strategy, assess applying for a carbon offset</li> </ul>                                                                                                                                                                                                                                    |

| Opportunity name / description                                                                                                                                                                                                                                                             | Actual/expected potential financial impact                                                                                      | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| green community initiatives has become an important opportunity to increase social impact and sustainable value. Environmental protection in practice not only strengthens stakeholder relationships and brand trust but also builds corporate resilience and sustainable competitiveness. | compliant carbon offset projects such as forest carbon sinks would help reduce its carbon fee burden and lower operating costs. | <p>project and obtaining third-party verification and Ministry of Environment approval in order to secure the corresponding carbon credits.</p> <p><b>Higher operating expenses:</b></p> <p>◇ <u>Afforestation costs, including the purchase of saplings, planting labour and machinery, land preparation, fencing, irrigation and other works, forest maintenance (weeding, pest and disease control, replanting) and technical services from forestry experts or carbon sink consultants, amounted to approximately NT\$372 thousand.</u></p> |
| <b>O3 Products and services</b>                                                                                                                                                                                                                                                            | <b>Higher operating revenue:</b>                                                                                                | <ul style="list-style-type: none"> <li>The possibility of establishing R&amp;D incentive schemes and innovation competitions is being assessed, encouraging employees to take an active part in low-carbon design and energy-saving technology development and</li> </ul>                                                                                                                                                                                                                                                                       |
| Development of low-carbon, energy-efficient products                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Products with environmental and</li> </ul>                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Opportunity name / description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Actual/expected potential financial impact                                                                                                                                                                                                                                                                                                            | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>As global warming intensifies and the market places ever greater importance on low-carbon technology, the Company is investing actively in the development of low-carbon, energy-efficient products and reducing the resource consumption and environmental impact of manufacturing through the introduction of recycled materials, improved material utilisation and design optimisation. This not only enhances the Company's brand image and market competitiveness but also strengthens customers' trust in its product quality and corporate philosophy.</p> | <p>low-carbon certification can command higher market prices, increasing sales revenue and enhancing brand value.</p> <ul style="list-style-type: none"> <li>• Meeting low-carbon standards attracts investors and partners and may bring government grants, R&amp;D resources or cooperation income, creating additional revenue streams.</li> </ul> | <p>bringing colleagues together behind the green transition.</p> <ul style="list-style-type: none"> <li>• Energy-efficient electronic components (such as low-power ICs) and green components meeting international standards are given priority at the design stage, progressively replacing energy-intensive and non-environmentally friendly materials. In line with EU environmental regulations, halogen-free materials are being applied across the board to reduce negative environmental impact.</li> <li>• Life cycle assessment (LCA) is applied in product design and development to improve the environmental performance and recyclability of material selection and to optimise design so as to reduce waste generation and the volume or quantity of packaging.</li> <li>• Continued development of energy-efficient products:               <ol style="list-style-type: none"> <li>(1) Development of miniaturised low-power radar and low-power/low-cost modules</li> <li>(2) A transformer product line using third-generation SiC (silicon carbide) semiconductor ICs to reduce energy loss</li> <li>(3) Development of low-energy servers, optimisation of thermal systems, and the introduction of liquid cooling and heat recovery</li> </ol> </li> </ul> |

| Opportunity name / description | Actual/expected potential financial impact | Response strategy and its financial effect                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                |                                            | <p><b>Higher operating revenue:</b></p> <ul style="list-style-type: none"> <li>◇ <u>Improved product energy efficiency and green materials support higher market pricing and drive sales volume. In 2025, products qualifying for energy efficiency certification accounted for 38.34% of revenue, while revenue from renewable energy-related and energy efficiency-related products reached NT\$279,771,726, or 8.36% of revenue.</u></li> </ul> |

## 4.2. Environmentally Friendly Management

### 4.2.1 Energy and Greenhouse Gas Management

**Material topic:** Energy Management

**Material topic**      Energy management is one of the key strategies through which a company puts sustainable development into practice. It directly affects the control of operating costs and resource efficiency and is closely bound up with carbon reduction targets and environmental protection. Through institutionalised energy management, the Company can systematically identify and optimise energy-intensive processes, effectively reducing energy consumption and greenhouse gas emissions and thereby lessening its negative environmental impact.

**Policy / commitment**      Guided by the core spirit of "social responsibility, sustainable development and going international," the Company actively pursues its energy management policy, using institutionalised management to improve energy efficiency and strengthen the benefits of resource reuse. It also continues to optimise production processes and equipment operation in order to reduce energy consumption and carbon emissions. Energy performance indicators are reviewed regularly so that the effectiveness of improvements can be tracked and the Company's commitment to energy conservation, carbon reduction and sustainable operation put into practice

#### Short-term target (1-3 years)

- Reduce electricity consumption by 1-2% per year
- Reduce greenhouse gas emissions by 5% within 5 years, using 2023 as the base year

#### Targets

#### Medium-term target (3-5 years)

- Reduce electricity consumption by 1-1.5% per year
- Reduce greenhouse gas emissions by 25% by 2030

#### Long-term target (more than 5 years)

- Reduce electricity consumption by 1-1.2% per year

|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                            | <ul style="list-style-type: none"> <li>■ Zero greenhouse gas emissions at all operating locations by 2050</li> </ul> <p><b>[Energy management: short-term target (1-3 years)]</b></p> <ul style="list-style-type: none"> <li>■ Electricity savings of 100,614 kW in 2025, meeting the energy management target of a 1% annual reduction.</li> <li>■ Previous years: the average annual electricity saving rate reported in energy filings from 2005 to 2025 was 1.68%.</li> </ul>                                                                                                                                                                                                                                                                                                                    |
| <b>Action plans</b>                        | <ul style="list-style-type: none"> <li>■ Overall energy use and carbon reduction results are reviewed systematically each year as the basis for formulating energy-saving and emission reduction strategies, with implementation results tracked on an ongoing basis</li> <li>■ Renewable energy is actively procured in order to reduce reliance on conventional energy, and the Company communicates and collaborates with the relevant authorities and partners to advance the energy transition, improve overall energy management effectiveness and deliver on its low-carbon, sustainable operating goals</li> <li>■ Under the internal management review procedures of ISO 14001 and ISO 14064-1, a PDCA effectiveness assessment of emissions management is carried out each year</li> </ul> |
| <b>Actual performance in 2025</b>          | <ul style="list-style-type: none"> <li>■ 100 18W LED tubes installed to replace existing lighting on production line floors 2-4, saving 5,781 kW</li> <li>■ Fixed-frequency exhaust motors on air pollution control equipment replaced with variable-frequency motors, saving 102,705 kW</li> <li>■ Cumulative generation by the solar power equipment reached 1,085,466 kW between 2022 and 2025</li> <li>■ Greenhouse gas reductions achieved through energy-saving and carbon-reduction measures</li> </ul>                                                                                                                                                                                                                                                                                       |
| <b>Grievance mechanism / Communication</b> | <ul style="list-style-type: none"> <li>■ The Company maintains open channels of communication both internally and externally: <ul style="list-style-type: none"> <li>- Internal: any unit with an environmental management issue</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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## channels

may raise it directly with the Administration Department.

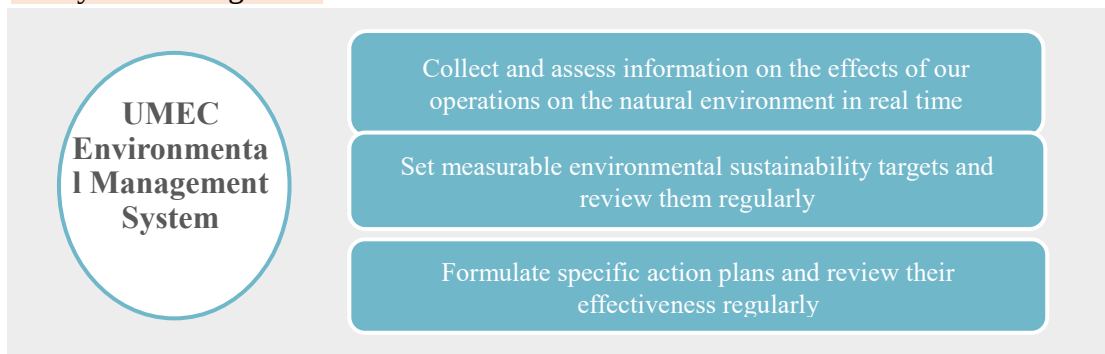
- External grievance and communication procedures:

1. External parties may submit environmental, health and safety grievances by telephone (04-23590096 #1206), verbally or in writing. On receipt, UMEC refers the matter to the responsible department to verify its content and provide an appropriate response.

2. Email: [kac@umec.com.tw](mailto:kac@umec.com.tw), Mr. Chiang

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## Policy and Management



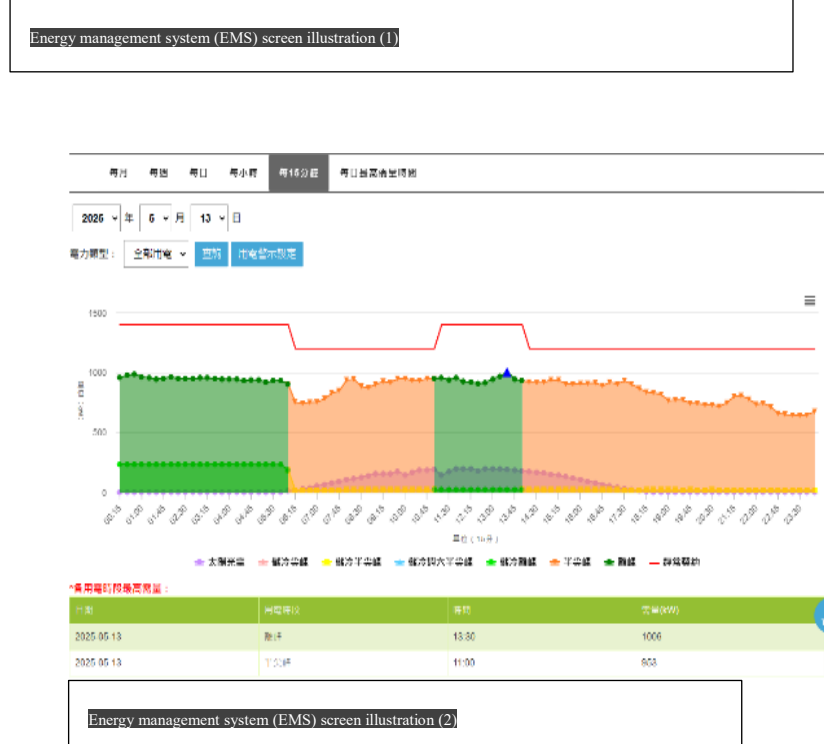
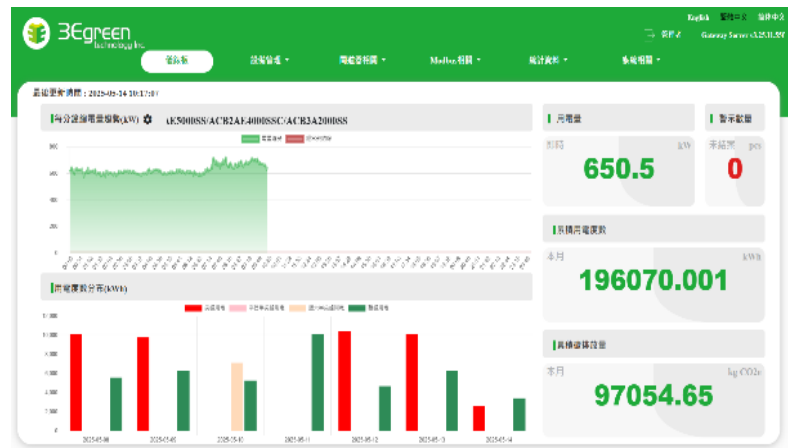
To fulfil its corporate social responsibility, promote overall economic, environmental and social progress and achieve its sustainable development goals, UMEC has adopted these principles with reference to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," using them to manage the risks and impacts it creates for the economy, the environment and society.

UMEC is committed to complying with environmental regulations and international standards, properly protecting the natural environment and actively implementing environmental sustainability goals in its operating activities and internal management. To use the planet's resources effectively, the Company will continue to improve energy efficiency and to adopt recycled materials with lower environmental impact, achieving the sustainable use of resources.

Through the introduction of an energy management system (EMS) and Taipower's high-voltage electricity management mechanism, the Company monitors electricity use across its sites in real time. Energy management covers common facilities such as air conditioning, air compressors, lifts, mechanical parking systems, fire safety equipment and high and low-voltage electrical systems, and energy hotspot analysis is used to reduce energy consumption and greenhouse gas emissions. By comparing the magnitude and timing of changes in electricity consumption, abnormal periods are

analysed and any anomalies in a particular production line or item of equipment can be investigated further.

Green Office Initiatives



UMEC promotes green office practices that reduce resource waste and carbon footprint in day-to-day work and raise employees' sustainability awareness. Alongside creating a healthy and comfortable working environment, these practices demonstrate the Company's commitment to environmental protection and social responsibility as it advances towards its sustainable operating goals.

✧ **Management measures:**

- (1) Reminder notices such as "switch off the lights" are posted at light switches, and energy-saving messages are circulated regularly through noticeboards and email to raise employees' awareness.
- (2) Employees are encouraged to use the stairs in preference to lifts and to commute by public transport or bicycle.
- (3) A timed air-conditioning shutdown system operates in the offices, and an automatic timer control system switches off energy-intensive equipment outside working hours.
- (4) Comprehensive energy audits are conducted regularly using smart meters, analysing electricity use and identifying energy-saving potential.
- (5) Conventional lighting is being progressively replaced with high-efficiency LED fittings, air compressors and air-conditioning systems are being optimised, and energy-intensive equipment is being replaced, improving energy efficiency across the board and lowering overall consumption.

Beyond office management measures, the Company continues to replace energy-intensive equipment in order to reduce unnecessary resource consumption. Building on day-to-day management and combining greater employee sustainability awareness with the effective control of energy resources, the Company is moving progressively towards its reduction targets. UMEC continues to develop further practical energy-saving measures, aiming to reduce energy and resource consumption at its sites, strengthen its resilience to climate risk and deepen its energy-saving and carbon-reduction work, laying a solid foundation for sustainable operation.

| Energy-saving measures planned for 2026 |                                                                                                             |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Variable-frequency chiller              | Feasibility assessment for replacement                                                                      |
| Variable-frequency air compressor       | Assessment of replacing the existing fixed-frequency air compressor system with a variable-frequency system |

■ **Energy use statistics over three years**

UMEC is mindful of the environmental impact of its use of the planet's resources. As electricity is the Company's principal energy source, where an electricity bill anomaly or suspected abnormal consumption is identified, the energy management system (EMS) is used to investigate: by comparing the magnitude and timing of changes in consumption, the period of the anomaly is determined and any anomaly in a particular production line or item of equipment can be investigated further.

Overall electricity consumption in 2025 was higher than in 2024, mainly because newly added equipment increased total consumption. Total energy consumed in 2025 was 24,788.32 GJ, of which purchased electricity accounted for 96.31% and renewable energy for 0%. In day-to-day operations, high electricity consumption may cause anomalies or power trips; the Company activates its investigation and response mechanism immediately in every case and, where necessary, arranges for external contractors to carry out site inspections and repairs. The Company will continue to strengthen its energy management practices, working with society to protect the planet's resources in the course of its operations and to deliver on its sustainable operating goals.

Unit: GJ

| Energy type               | 2023      | 2024      | 2025      |
|---------------------------|-----------|-----------|-----------|
| Non-renewable electricity | 23,658.61 | 24,516.93 | 24,788.32 |
| Petrol                    | 216.43    | 170.54    | 122.05    |
| Diesel                    | 572.14    | 647.46    | 653.09    |
| Natural gas               | 220.18    | 204.41    | 174.63    |
| Renewable electricity     | —         | —         | —         |
| Total energy consumption  | 24,667.36 | 25,539.35 | 25,738.10 |
| Revenue (NT\$ million)    | 5,147.93  | 3,714.43  | 3,755.41  |
| Energy intensity          | 4.7917    | 6.8298    | 6.8536    |

Notes:

1. Non-renewable electricity data are compiled from Taipower electricity bills.
2. Petrol and diesel data are disclosed on the basis of quantities purchased; natural gas data are disclosed on the basis of quantities used.
3. For 2023-2025, non-renewable electricity, petrol and diesel are calculated using the calorific values per unit of energy product set out in the Energy Statistics Handbook published by the Ministry of Economic Affairs Energy Administration, so as to ensure the accuracy of the calorific value conversion.
4. Natural gas is calculated using the calorific value published by Hsin Chung Natural Gas.
5. Energy intensity = total energy consumption / revenue
6. Purchased electricity percentage = non-renewable electricity / total energy consumption.
7. Renewable energy rate = renewable energy / total energy consumption.

## Energy-saving and carbon reduction results in 2025

In response to the government's continued promotion of renewable energy use by business, the Company has actively supported the sustainable energy transition, installing a solar power generation system on the roof of its site in 2022; cumulative generation reached 1,085,466 kWh by 2025. To improve energy efficiency, the Company also began replacing the fixed-frequency exhaust motors on floors 1 to 5 of the office building in 2024, changing the original 103 kW fixed-frequency motors for variable-frequency motors. The average operating frequency fell to 40 Hz and power consumption to 89.5 kW, an overall efficiency improvement of around 13.1% and an annual saving of 102,705 kWh, effectively reducing carbon emissions and demonstrating concrete results in energy conservation, carbon reduction and improved operating efficiency.

| Item and content                                                               | Description of measures                                                                                                                              | Resources invested (NT\$) | Annual electricity saved (kWh) | Annual energy saved (kWh) | Annual carbon reduction (tonnes cO <sub>2</sub> e) |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------|---------------------------|----------------------------------------------------|
| Fixed-frequency process air compressors replaced with variable-frequency units | Variable-frequency units operate as the primary equipment with fixed-frequency units as backup, effectively reducing electricity consumption by 46%. | 750,000                   | 148,074                        | —                         | 70.19                                              |
| Lighting replaced with LED tubes                                               | 18W LED tubes installed on production line floors 2-4, effectively improving lighting efficiency and reducing electricity consumption                | 71,200                    | 5,781                          | —                         | 2.44                                               |
| Solar power generation equipment                                               | Solar power generation equipment has been installed on the roof since 2022 to increase the                                                           | 13,000,000                | —                              | 377,276                   | 178.83                                             |

|                                             |                                                                                                                                                    |           |         |   |       |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---|-------|
|                                             | proportion of green energy used                                                                                                                    |           |         |   |       |
| Air pollution control equipment (scrubbers) | Exhaust fans on floors 1 to 6 replaced with variable-frequency controlled equipment, optimising airflow adjustment and reducing energy consumption | 9,800,000 | 102,705 | — | 48.68 |

## Greenhouse Gas Management

A greenhouse gas emissions inventory is the first step in greenhouse gas management. UMEC began its inventory work in 2022 on a voluntary basis with voluntary disclosure, following the ISO 14064-1:2018 standard, so as to establish a complete foundation for carbon emissions management. The Company will continue to improve the accuracy and transparency of its inventory, progressively expand its scope and, in line with international carbon reduction trends and government policy, introduce specific reduction actions and target management mechanisms, laying a solid foundation for its low-carbon operating vision. (For reduction plans and details, please **refer to section 4.1 Climate Strategy, TCFD Governance and Operating Framework.**)

Unit: tonnes Co<sub>2</sub>e

| Item                               | 2023     | 2024     | 2025     |
|------------------------------------|----------|----------|----------|
| Scope 1                            | 275.30   | 257.54   | 235.95   |
| Scope 2                            | 3,246.49 | 3,227.33 | 3,208.71 |
| Scope 3                            | 700.13   | 728.57   | 828.27   |
| Total emissions                    | 4,221.92 | 4,213.44 | 4,272.93 |
| Revenue (NT\$ million)             | 5,147.93 | 3,714.43 | 3,755.41 |
| Greenhouse gas emissions intensity | 0.82     | 1.13     | 1.14     |

### Notes:

1. Direct emissions (Scope 1, emissions from sources owned or controlled by the Company); energy indirect emissions (Scope 2, indirect greenhouse gas emissions arising from imported electricity, heat or steam); and other indirect emissions (Scope 3, emissions arising from the Company's activities that are not energy indirect emissions but come from sources owned or controlled by other companies).
2. Emission factors are drawn principally from the Ministry of Environment's Greenhouse Gas Emission Factor Management Table version 6.0.5 and the 2025 electricity emission factor announced by the Ministry of Economic Affairs Energy Administration on June 2, 2026.
3. The global warming potential (GWP) values used to convert each greenhouse gas into carbon dioxide equivalent are taken from the Sixth Assessment Report published by the Intergovernmental Panel on Climate Change (IPCC) in 2026.
4. As the inventory scope for 2022 to 2025 covered Taiwan entity sites only, the calculation of revenue in NT\$ million is based on the revenue of the Taiwan entity.

## 5. Greenhouse gas emissions intensity = tonnes CO<sub>2</sub>e / NT\$ million

### Air Pollution Control

As greenhouse gas emissions attract growing attention in the sustainability debate, air pollution likewise remains an environmental issue of long-standing public concern, and the Company files air pollution reports regularly as required by government regulations. To improve pollution control effectiveness, all process exhaust was consolidated in March 2025 and is now discharged after gas-liquid contact, acid-base neutralisation and filtration through three scrubbers, removing 70-80% of water-soluble volatile organic compounds (VOCs) and 10-20% of oil-based VOCs and effectively suppressing odours. Emissions testing is also carried out each year to ensure continued compliance with regulatory standards.

| Unit: tonnes                      |       |       |       |
|-----------------------------------|-------|-------|-------|
| Item                              | 2023  | 2024  | 2025  |
| Volatile organic compounds (VOCs) | 3,574 | 3,629 | 3,889 |

### 4.2.2 Water Resource Management

Water is an indispensable asset in business operations. As climate change intensifies and water scarcity grows worldwide, the proper management and effective use of water resources has become a key issue for sustainable business. Guided by a responsible approach to environmental management, the Company works to improve water efficiency and reduce water withdrawal intensity, lessening its reliance on and impact upon natural water bodies while maintaining stable operations and contributing to water conservation and sustainable development.

#### ■ Assessment and Reduction Measures

UMEC's operating site is located in Nantun District, Taichung City, Taiwan, an area of low-to-medium water risk, with the Liyutan Reservoir as its principal water source. The Company has long paid attention to water conservation and environmental issues and has promoted water-saving measures across the board, beginning with day-to-day use. Dedicated facilities personnel are responsible for controlling energy and water resources and report water use to the management unit on a regular basis, working to reduce process water consumption, improve water efficiency and deliver on the Company's commitment to responsible environmental management.

Reduction measures:

- ✧ Set water-saving targets and review their achievement regularly to ensure continued improvement;
- ✧ Manage toilet water consumption centrally and adjust water pressure to achieve savings;
- ✧ Fit washroom taps with sensor or flow restriction devices to reduce unnecessary use;
- ✧ Use water-saving toilet designs to reduce the volume used per flush;
- ✧ Apply reduced-pressure supply and flow control to pantry water dispensers and cleaning taps outside working hours to avoid excessive use;
- ✧ Adjust the watering schedule for plant irrigation equipment on site, shortening watering times to improve efficiency;
- ✧ Replace taps with water-saving models to improve water efficiency;
- ✧ Recycle and reuse process wastewater, extending the water use cycle and reducing reliance on external sources.

#### Day-to-day water management

| Year                               | 2023      | 2024      | 2025      |
|------------------------------------|-----------|-----------|-----------|
| Water recirculated on site (L)     | 5,000,000 | 5,000,000 | 5,000,000 |
| Water recycling and reuse rate (%) | 16%       | 17%       | 17%       |

#### Notes:

1. Water recirculated on site refers to closed-loop recirculation with no actual water consumption
2. Water recycling and reuse rate = water recirculated on site / (water withdrawn + water recirculated on site) x 100%

The Company is committed to the effective management and sustainable use of water. Although it has not yet introduced a rainwater management system, cooling tower water is recirculated, improving water efficiency. To put water conservation into practice, the Company continues to pursue a range of energy and water-saving measures, including reduced-pressure supply and enhanced site inspections, with any leaks dealt with immediately. Alongside internal inspections, internal awareness activities raise employees' water-saving awareness, effectively reducing overall water consumption.

To strengthen water-saving performance and deliver on its sustainability commitments, the Company has set an annual water-saving target of reducing consumption by 1% to 2% compared with the previous year. It will continue to refine its management practices to ensure a stable supply and the sustainable use of water.

### Water shortage management and response measures

Faced with the risk of climate extremes and water scarcity arising from climate change, the Company has established comprehensive water shortage management and contingency mechanisms that effectively improve its drought resilience, reduce the effect of water shortages on production and daily life, and ensure operational stability and resource sustainability:

**Inspection** On receipt of a water shortage warning from a government body (such as the Taichung Industrial Park Service Centre), the facilities section immediately inspects the water equipment in each area, repairing any damaged equipment at once and shutting off supply to non-essential areas as a water control measure.

**Pressure** For domestic water, reduced-pressure supply or automatic shut-off devices are used to lower pressure and flow and reduce unnecessary waste.

↓  
**Recycling** For process water, priority is given to recirculation and reuse, and backup water tanks are filled in advance in case of a supply interruption.

↓  
**Storage** In addition to storing domestic water in tanks in advance, the opening of washrooms and pantries is adjusted flexibly according to the severity of the shortage. Backup water containers are also provided to collect hand-washing water for use in flushing toilets or watering plants, further strengthening water reuse.

#### ■ Water use statistics over three years

Looking ahead, UMEC will continue to strengthen its water resource management and actively implement water-saving measures while maintaining operating efficiency. With care for the environment and ecology at its core, the Company will optimise water efficiency and increase its recycling and reuse rate, working to reduce its reliance on and impact upon water resources as it moves towards a more sustainable operating model.

Unit: million litres

| Item                       | 2023     | 2024     | 2025     |
|----------------------------|----------|----------|----------|
| Water withdrawal           | 25.62    | 24.53    | 25.54    |
| Water discharge            | 20.60    | 19.62    | 20.43    |
| Water consumption          | 5.02     | 4.91     | 5.11     |
| Revenue (NT\$ million)     | 5,147.93 | 3,714.43 | 3,755.41 |
| Water withdrawal intensity | 0.0050   | 0.0066   | 0.0068   |

Notes:

1. Water withdrawal is compiled from water utility bills
2. Water consumption = water withdrawal - water discharge
3. Water withdrawal intensity = water withdrawal / revenue

Wastewater  
Management

Building on the management measures described above, UMEC conducts testing every six months to ensure that its wastewater discharges continue to comply with the relevant regulations

| Water pollution test item            | Regulatory discharge standard | 2023 | 2024 | 2025 |
|--------------------------------------|-------------------------------|------|------|------|
| Chemical oxygen demand, COD (mg/L)   | 480                           | 154  | 191  | 185  |
| Biochemical oxygen demand, BOD (ppm) | 30                            | 2    | 2    | 2    |

and discharge standards. Wastewater discharge volumes and water quality test results for the past three years are summarised in the table below:

## 4.2.3 Waste Management

### On-site Waste Management

The waste generated by UMEC's operations consists mainly of mixed scrap metal, most of which has recycling value. In waste management the Company adopts process waste reduction measures and ensures that the waste generated is properly handled: it is first stored in a recycling warehouse and then sorted and processed by licensed professional waste haulage companies.

All third-party haulage operators are equipped with GPS tracking systems, providing full traceability. There have been no instances of waste being illegally exported abroad and no record of any breach of the Basel Convention.

To reduce the environmental impact of its waste, the Company implements waste reduction measures appropriate to its actual operations and applies sorted management and proper disposal, improving resource efficiency and strengthening overall environmental protection. In 2025 there were no material breaches of environmental regulations and no penalties or fines for environmental non-compliance.

#### Environmental, health and safety policy:

1. Comply with environmental, health and safety regulations and properly discharge our corporate social responsibility
2. Implement competence and awareness training and encourage all colleagues to take part
3. Promote a green enterprise and work to protect environmental resources
4. Eliminate hazardous working conditions and safeguard employee safety
5. Continuously improve management performance and advance sustainable development

#### Site waste reduction measures:

1. Employees are encouraged to bring their own reusable lunch boxes to reduce the use of paper lunch boxes and bowls; the company canteen uses reusable tableware throughout.
2. Waste cartons are stored centrally and recycled by licensed contractors.
3. Industrial waste (such as batteries, lamp tubes and ink cartridges) is collected centrally for recycling.

### Waste Haulage Management

In waste management, UMEC carries out removal and treatment in accordance with the Waste Disposal Act. All haulage procedures follow the regulations and are declared and recorded accurately on the basis of weighbridge tickets. The Company files the statutory monthly declarations of waste generated and stored based on its internal records. All waste haulage is entrusted to contractors holding valid waste treatment permits, with annual contracts signed with approved haulage operators

confirming that their operations comply with UMEC's management requirements. Haulage is carried out at regular intervals matched to actual waste generation and storage, ensuring that waste treatment complies with environmental regulations and is effectively controlled.

Waste recycling:

| Waste generation statistics   |                                      |                       |          |          |          |
|-------------------------------|--------------------------------------|-----------------------|----------|----------|----------|
| Category and treatment method |                                      | Unit                  | 2023     | 2024     | 2025     |
|                               | General domestic waste               | tonnes                | 78.00    | 78.00    | 78.00    |
|                               | Recyclable waste such as scrap metal | tonnes                | 10.64    | 11.32    | 14.62    |
| Hazardous waste               |                                      | tonnes                | 2.62     | 3.3      | 13       |
| Total                         |                                      | tonnes                | 91.26    | 92.26    | 105.62   |
| Revenue                       |                                      | NT\$ million          | 5,147.93 | 3,714.43 | 3,755.41 |
| Waste intensity               |                                      | tonnes / NT\$ million | 0.018    | 0.025    | 0.028    |
|                               |                                      |                       |          |          |          |

UMEC has introduced carton recycling and reuse measures, and three customers have so far agreed to use recycled cartons for packing. The Company will continue to coordinate and communicate with other customers and suppliers to promote its carton recycling policy, extending the working life of cartons, reducing waste of resources and putting into practice its sustainability philosophy of conserving forest resources and protecting the environment.

Looking ahead, UMEC will continue to refine its waste management mechanisms and strengthen source reduction, sorted recycling and resource recovery measures, improving overall waste treatment efficiency and environmental performance. The Company will also monitor regulatory developments and industry trends in pursuit of sustainable development in harmony with the environment.

## Ch5. Friendly Workplace

UMEC is dedicated to building a diverse and welcoming workplace. Upholding a spirit of teamwork, the Company stands alongside its employees and fosters an atmosphere of respect, diversity and inclusion in which colleagues can realise their full potential and grow together, laying a solid foundation for sustainable development. The Company also attaches great importance to developing and nurturing talent, providing comprehensive training and establishing specialist courses that further strengthen its overall competitiveness and enable it to advance steadily towards its sustainable business goals in a fast-changing market.

### 5.1 Human Resource Management

"A stable, high-calibre workforce is UMEC's most valuable asset." The Company recruits and selects talent in accordance with the relevant regulations and works to attract and develop outstanding people in order to strengthen the organisation's overall competitiveness. To build a workplace culture of respect, trust and cooperation, it actively supports employee growth and work-life balance, promotes diverse career development and physical and mental well-being measures, and uses fair and reasonable compensation and reward systems to motivate employees to realise their potential and create sustainable value together.

**Material topic:** Talent Attraction and Retention

|                                           |                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | Talent is the cornerstone of the Company's development: only with a stable, high-quality team can a business continue to grow. The Company provides comprehensive compensation and benefits and reviews market pay levels in good time to ensure that its remuneration remains competitive.                                                                                                  |
| <b>Policy / commitment</b>                | The Company is dedicated to creating a working environment characterised by empowerment, clear rewards and sanctions, full communication, creative stimulus, speed and efficiency, and teamwork. It employs staff in strict compliance with the labour laws of every location in which it operates and recruits a diverse range of outstanding talent on the principle of equal opportunity. |
| <b>Targets</b>                            | <p><b>[Short term]:</b></p> <ul style="list-style-type: none"> <li>• Continue to work with dual-track programmes and industry-academia cooperation</li> <li>• Encourage internal referral of candidates</li> </ul>                                                                                                                                                                           |

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | <b>[Medium to long term]:</b> <ul style="list-style-type: none"> <li>• Improve employee satisfaction survey results year on year</li> <li>• Strengthen talent retention mechanisms</li> </ul>                                                                                                                                                                                     |
| <b>Action plans</b>                                 | <ul style="list-style-type: none"> <li>• Take an active part in university careers fairs, industry-academia seminars and technology forums</li> <li>• Review market competitiveness and strengthen sound systems</li> <li>• Add diverse learning and development channels</li> </ul>                                                                                              |
| <b>Action plans</b>                                 | <ul style="list-style-type: none"> <li>• Track recruitment progress at weekly team meetings and report recruitment results at monthly meetings</li> <li>• Participate in campus careers fairs, industry-academia seminars and technology forums</li> </ul>                                                                                                                        |
| <b>Actual performance in 2025</b>                   | <ul style="list-style-type: none"> <li>• In 2025 the Company worked with the Department of Computer Science and Information Engineering of National Chin-Yi University of Technology to strengthen students' practical skills and professional knowledge and to encourage them to join the Company after graduation</li> </ul>                                                    |
| <b>Grievance mechanism / Communication channels</b> | <b>[Internal communication]:</b> <ul style="list-style-type: none"> <li>• Regular labour-management meetings</li> <li>• Written submissions and verbal representations</li> </ul> <b>[External communication]:</b> <ul style="list-style-type: none"> <li>• 24-hour grievance mailbox: kevin_mar@umec.com.tw</li> <li>• Communication hotline: (04) 23590096 ext. 1201</li> </ul> |

## ■ Recruitment Strategy and Planning

To meet the operating needs of each department and optimise its workforce allocation, the Company actively recruits people suited to each role, improving the effectiveness with which its human resources are used and thereby supporting operating performance and overall development. The human resources unit communicates regularly with department heads to establish whether workforce and training needs are aligned with each department's future direction, and plans job rotation and training strategies accordingly.

Alongside a review of the current human resources position, an advanced human resource management system (HRMS) has been introduced integrating personnel information, recruitment management, performance appraisal and other modules, simplifying processes, improving management efficiency and using data analysis to strengthen employee development and the quality of decision-making.

## ■ Diverse Recruitment Channels

Based on the requirements of each role, UMEC uses a range of recruitment channels to attract professional talent from different backgrounds, ensuring that every position is filled by someone well suited to it. Recruitment is conducted on the principles of fairness and openness, using the following platforms to strengthen the allocation of human resources.

| Recruitment channel                                                                           | Description                                                                                                                                                                                                                                                                                                                  | Results in 2025                                                                                                             |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 104 and 1111 job banks                                                                        | Vacancies are posted on the platforms and suitable candidates invited to attend an interview at the Company                                                                                                                                                                                                                  | 84 employees successfully recruited                                                                                         |
| iPAS career matching event                                                                    | Organised by the Ministry of Economic Affairs Industrial Development Administration with support from the National Association of Industrial Parks, with 8 companies taking part offering 58 vacancies. The head of human resources attended in person to give a presentation introducing the Company and its vacancies.     | 16 jobseekers made enquiries, one submitted a CV on the day and progressed to a second interview                            |
| Industry-academia cooperation programmes including the Dual-Track Training Flagship Programme | Industry-academia cooperation programmes (including the Dual-Track Training Flagship Programme) are run each year with the Department of Computer Science and Information Engineering and the Department of Intelligent Automation Engineering of National Chin-Yi University of Technology, retaining outstanding graduates | Five outstanding students from the Dual-Track Training Flagship Programme were successfully retained and joined the Company |

## ■ Working with Academia to Develop the Technical Talent of the Future

UMEC works with the Department of Computer Science and Information Engineering of National Chin-Yi University of Technology on a dual-track training programme and an industry-academia collaborative class in intelligent automation technology, seeking to close the gap between study and practice, strengthen students' practical skills and professional knowledge, develop technical talent ready to contribute from day one, and encourage students to join



the Company after graduation. The Company also maintains partnerships with the electronics-related departments of several leading Taiwanese universities and offers internships focused on software and firmware development for information and communication products, demonstrating through innovation and high-quality products its long-term commitment to stakeholders, local education and the sustainability of the industry.

Four students on the industry-academia collaborative class of the Department of Intelligent Automation Engineering, National Chin-Yi University of Technology

| Programme period | School / department         | Activities                          | Actual results                                                 |
|------------------|-----------------------------|-------------------------------------|----------------------------------------------------------------|
| 2025             | National Formosa University | Internship at the New Taipei office | Four interns from electronics-related departments in 2025: one |

|                       |                                                                                             |                                       |                                                                                          |
|-----------------------|---------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------|
|                       | National Taipei University of Technology                                                    |                                       | from National Formosa University and three from National Taipei University of Technology |
| 2023/07/01~2027/06/30 | Department of Intelligent Automation Engineering, National Chin-Yi University of Technology | Industry-academia collaborative class | Four students in total                                                                   |

### ■ 5.1.1 Workforce Structure

As of the end of 2025, UMEC had a total of 560 employees. The largest age group was 31-50 years, and in terms of education the workforce was mainly composed of university graduates (55.18%) and senior/vocational high school graduates (35%).

### ■ Workforce structure data

UMEC's total headcount fell year on year from 2023 to 2025 as a result of departmental workforce streamlining, at a rate of approximately 7-20% per year. To meet the challenges ahead, the Company will continue to invest in technological

|                                |                                                                                                                                                                                                                                                    |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| By Age                         | <ul style="list-style-type: none"> <li>• Employees under 30 accounted for 29.29%; employees aged 31-50 accounted for 48.75%; employees aged 51 and above accounted for 21.96%</li> </ul>                                                           |
| By Gender                      | <ul style="list-style-type: none"> <li>• Male employees accounted for 43.93%; female employees accounted for 56.07%</li> </ul>                                                                                                                     |
| By Education                   | <ul style="list-style-type: none"> <li>• Employees holding a doctoral degree accounted for 0.71%; master's degree, 7.32%; bachelor's degree, 55.18%; senior (vocational) high school, 35%; below senior (vocational) high school, 1.79%</li> </ul> |
| By Type of Employment Contract | <ul style="list-style-type: none"> <li>• 100% permanent employees; no temporary employees</li> </ul>                                                                                                                                               |
| By Working Hours               | <ul style="list-style-type: none"> <li>• 100% full-time employees; no part-time employees</li> </ul>                                                                                                                                               |

innovation and R&D and to expand its human resources so as to maintain sufficient capacity to respond, while working to create a welcoming and comfortable working environment that attracts more outstanding people and further improves employee retention. As of the end of 2025, the Company employed 20 non-employee workers, mainly contractors; the overall decline reflects workforce streamlining.

| Item / gender                                                                           |        | Age          | 2023 | 2024 | 2025 |
|-----------------------------------------------------------------------------------------|--------|--------------|------|------|------|
| Managerial staff                                                                        | Male   | Under 30     | 1    | 2    | 1    |
|                                                                                         |        | 31-50        | 51   | 47   | 40   |
|                                                                                         |        | 51 and above | 65   | 70   | 53   |
|                                                                                         | Female | Under 30     | -    | -    | -    |
|                                                                                         |        | 31-50        | 16   | 12   | 14   |
|                                                                                         |        | 51 and above | 13   | 17   | 12   |
| Subtotal, managerial staff                                                              |        |              | 146  | 148  | 120  |
| Non-manual staff                                                                        | Male   | Under 30     | 88   | 71   | 49   |
|                                                                                         |        | 31-50        | 111  | 110  | 82   |
|                                                                                         |        | 51 and above | 25   | 25   | 21   |
|                                                                                         | Female | Under 30     | 169  | 140  | 114  |
|                                                                                         |        | 31-50        | 187  | 173  | 137  |
|                                                                                         |        | 51 and above | 38   | 42   | 37   |
| Subtotal, non-manual staff                                                              |        |              | 618  | 561  | 440  |
| Total                                                                                   |        |              | 764  | 709  | 560  |
| Contractors                                                                             |        |              | 42   | 36   | 20   |
| Notes:                                                                                  |        |              |      |      |      |
| 1. Managerial staff refers to personnel at team leader level and above                  |        |              |      |      |      |
| 2. Headcounts are stated as at the last day of the reporting period (December 31, 2025) |        |              |      |      |      |
| 3. The Company has no employees on non-guaranteed hours                                 |        |              |      |      |      |

#### ■ New Hires and Departures

UMEC is dedicated to building a welcoming and effective workplace and helps employees settle in and realise their potential through a comprehensive induction training system. The Company operates a new employee training programme and a buddy and mentor scheme under which designated colleagues help new joiners become familiar with their work and the organisational culture. A tour of the Company is also arranged on the first day so that new employees can quickly obtain the resources they

need, communicate effectively and resolve questions promptly, further strengthening their sense of identification with the Company.

The Company also continues to support new employees who have completed 40 days of service (direct personnel) or three months (indirect personnel), with the supervisor holding a guidance interview to assess how well they have adapted and what further training they need and providing guidance appropriate to their progress and performance. Where performance during the probationary period falls short of the standard, the probationary period may be extended as appropriate to allow sufficient room for development and observation.

As part of the induction administration process, new employees must sign an employment agreement covering intellectual property protection clauses for trade secrets, patents and copyright, together with integrity provisions on anti-corruption, the prohibition of bribery, insider trading, anti-monopoly and unfair trading, confidentiality of information, conflicts of interest, control of gifts and money, and fair dealing with suppliers, thereby protecting personal data and the rights of both parties. Employees must observe confidentiality obligations in respect of the confidential information they encounter during employment (such as technical data, customer lists and business strategies), return Company property on leaving and continue to honour their confidentiality obligations, so as to protect the Company's competitiveness and fairness in the market.

| Year                                                                                                                                      | 2023   |        |        |        | 2024   |        |        |        | 2025   |        |        |        |
|-------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Age / gender                                                                                                                              | Male   | %      | Female | %      | Male   | %      | Female | %      | Male   | %      | Female | %      |
| ■ New hire rate over the past three years                                                                                                 |        |        |        |        |        |        |        |        |        |        |        |        |
| Under 30                                                                                                                                  | 32     | 18.18% | 59     | 33.52% | 14     | 20.90% | 7      | 10.45% | 11     | 13.10% | 21     | 25%    |
| 31-50                                                                                                                                     | 38     | 21.59% | 43     | 24.43% | 33     | 49.25% | 9      | 13.43% | 16     | 19.05% | 32     | 38.10% |
| 51 and above                                                                                                                              | 4      | 2.27%  | -      | -%     | 2      | 2.99%  | 2      | 2.99%  | 1      | 1.19%  | 3      | 3.57%  |
| Total new hires                                                                                                                           | 176    |        |        |        | 67     |        |        |        | 84     |        |        |        |
| Total employees                                                                                                                           | 764    |        |        |        | 709    |        |        |        | 560    |        |        |        |
| Overall new hire rate (%)                                                                                                                 | 22.70% |        |        |        | 9.10%  |        |        |        | 15%    |        |        |        |
| ■ Turnover rate over the past three years                                                                                                 |        |        |        |        |        |        |        |        |        |        |        |        |
| Under 30                                                                                                                                  | 40     | 20.10% | 51     | 25.63% | 26     | 21.31% | 26     | 21.31% | 35     | 14.77% | 47     | 19.83% |
| 31-50                                                                                                                                     | 36     | 18.09% | 61     | 30.65% | 35     | 28.69% | 27     | 22.13% | 44     | 18.57% | 65     | 27.43% |
| 51 and above                                                                                                                              | 11     | 5.53%  | -      | -%     | 5      | 4.10%  | 3      | 2.46%  | 30     | 12.66% | 16     | 6.75%  |
| Total departures                                                                                                                          | 199    |        |        |        | 122    |        |        |        | 237    |        |        |        |
| Total employees                                                                                                                           | 764    |        |        |        | 709    |        |        |        | 560    |        |        |        |
| Overall turnover rate (%)                                                                                                                 | 25.66% |        |        |        | 16.56% |        |        |        | 37.35% |        |        |        |
| Notes:                                                                                                                                    |        |        |        |        |        |        |        |        |        |        |        |        |
| 1. Share of new hires = new hires in each age and gender category / total new hires for the year                                          |        |        |        |        |        |        |        |        |        |        |        |        |
| 2. Overall new hire rate = new hires for the year / ((headcount at the start of the year + headcount at the end of the year) / 2) x 100%  |        |        |        |        |        |        |        |        |        |        |        |        |
| 3. Share of departures = departures in each age and gender category / total departures for the year                                       |        |        |        |        |        |        |        |        |        |        |        |        |
| 4. Overall turnover rate = departures for the year / ((headcount at the start of the year + headcount at the end of the year) / 2) x 100% |        |        |        |        |        |        |        |        |        |        |        |        |

## ■ Employment of Local Personnel

As of 2025, UMEC had 17 senior executives with management responsibility. All those holding senior management positions between 2022 and 2025 were local residents, reflecting the Company's commitment to developing local talent and demonstrating how deeply UMEC is rooted in the local community and how much importance it attaches to the development of local people.

| Item                                                                                                          | 2023    | 2024    | 2025    |
|---------------------------------------------------------------------------------------------------------------|---------|---------|---------|
| Number of senior <sup>management</sup> positions <sup>2</sup> held by <sup>local</sup> residents <sup>1</sup> | 15      | 20      | 17      |
| Total number of senior management positions                                                                   | 15      | 20      | 17      |
| Percentage of senior management positions held by local residents                                             | 100.00% | 100.00% | 100.00% |

Notes: 1. "Local residents" means holders of Taiwanese nationality.

2. Percentage of senior management positions held by local residents = local residents in senior management roles / total local management positions

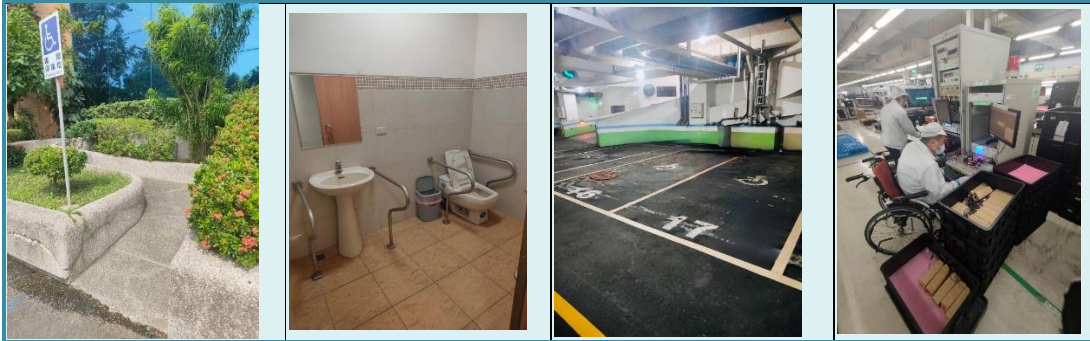
## ■ Inclusion Policy

Guided by the core values of diversity, equality and inclusion, UMEC is dedicated to creating a working environment that respects difference and enables employees to realise their potential. To promote employment opportunities and workplace inclusion for people with disabilities, the Company recruits on the principles of fairness, impartiality and openness, posting vacancies for people with disabilities on job bank websites and providing accessible application channels in order to match suitable candidates to roles. In 2025, employees with disabilities accounted for 0.89% of total headcount, reflecting the Company's commitment to equal employment opportunity and its protection of and respect for the employment rights of diverse groups.

| Item                                                        | 2023        | 2024  | 2025  |
|-------------------------------------------------------------|-------------|-------|-------|
| Number of employees with disabilities                       | 12          | 12    | 6     |
| Employees with disabilities as a percentage of the Company  | 1.57%       | 1.69% | 1.07% |
| Better than the statutory requirement (1% employment ratio) | Yes         | Yes   | Yes   |
| Item                                                        | Description |       |       |

|                                  |                                                                                                                                                                                                         |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accessible facilities            | Accessible routes, wheelchair-height fittings, accessible toilets and designated parking spaces are provided so that people with disabilities can enter and move around the premises                    |
| Work arrangements                | Work is arranged according to the individual's circumstances, with an induction plan designed before they join                                                                                          |
| Equipment and assistive measures | Commonly used assistive devices, wheelchairs and workstation facilities                                                                                                                                 |
| Psychological support            | The Company arranges regular counselling sessions with the workplace nurse and provides ongoing advisory services, with regular health examinations and support from the on-site occupational physician |

Photographs of the facilities



#### ■ Minimum notice period for termination of employment

Guided by principles of respect and consideration, the Company values the rights and welfare of all its employees and works to treat them fairly and reasonably even at the point of departure. UMEC strictly follows the Labor Standards Act, providing the statutory minimum notice period according to length of service so that the departure process complies with the law while taking employees' interests into account, enabling them to complete the process smoothly and move on in their careers without disruption.

| Length of service                                  | Advance notice |
|----------------------------------------------------|----------------|
| Employees with three months to one year of service | 10 days        |
| Employees with one to three years of service       | 20 days        |
| Employees with more than three years of service    | 30 days        |

#### ■ Building a Workplace Without a Glass Ceiling

UMEC values gender equality and is dedicated to creating a workplace free of gender discrimination, ensuring that female employees enjoy the same opportunities

and treatment as their male colleagues in recruitment, promotion, training and work assignment. We firmly believe that gender should never limit career development, and through both system design and cultural advocacy we encourage women to apply their professional skills and take part in decision-making, continuing to advance diversity, inclusion and workplace fairness.

| 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Results |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Female employees as a percentage of the workforce                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 56.07%  |
| Women as a percentage of management                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 21.67%  |
| Women as a percentage of junior management                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.20%   |
| Women as a percentage of senior management                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1.67%   |
| Women as a percentage of managers in administrative units (excluding support units)                                                                                                                                                                                                                                                                                                                                                                                                                          | 1.43%   |
| Women as a percentage of managers in R&D units                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2.50%   |
| Notes:<br>1. "Management" refers to employees holding supervisory positions at any level<br>2. "Junior management" refers to supervisory positions at team leader level and above<br>3. "Senior management" refers to supervisory positions at manager level and above<br>4. Female employees as a percentage of the workforce = female employees / total headcount<br>5. Women as a percentage of each management level is calculated using the total headcount of that management level as the denominator |         |

## 5.2 A Diverse and Inclusive Work Environment

UMEC is dedicated to building a diverse and inclusive working environment that respects and welcomes employees of different backgrounds, genders, ages and cultures, so that every member of the team can realise their potential and grow alongside their colleagues. We promote equal employment opportunity, ensuring that recruitment, promotion and compensation systems do not differentiate on the basis of personal characteristics, and we maintain open communication channels that encourage employees to express their views and ideas freely.

We also provide diverse learning resources including induction training, function-

specific training and specialist courses, supporting employees in continually developing their professional skills and creating a welcoming workplace of inclusion, respect and belonging in which all employees can commit themselves with confidence and develop steadily, creating value for both the Company and the individual.

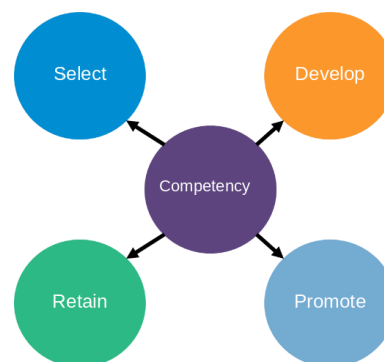
**Material topic:** Employee Diversity and Equality

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | <p>As an international company, UMEC understands that "talent" is a key driver of corporate growth and sustainable development.</p> <p>With a diverse global workforce, only a fair, welcoming and inclusive working environment, coupled with respect for human rights and genuinely equal treatment, can shape a workplace culture that respects difference and continue to strengthen the organisation's competitiveness</p>                                                                     |
| <b>Policy / commitment</b>                | <p>Guided by a "people first" spirit, UMEC is dedicated to building a diverse and inclusive workplace. In accordance with internationally recognised labour and human rights standards, the Responsible Business Alliance (RBA) code and the Labor Standards Act, it applies the principle of fairness in recruitment and provides an employment environment characterised by diversity, respect and equal opportunity</p>                                                                          |
| <b>Targets</b>                            | <p><b>[Short term]:</b></p> <ul style="list-style-type: none"> <li>• Human rights and gender equality education and awareness</li> <li>• Continue to monitor human rights issues</li> </ul> <p><b>[Medium to long term]:</b></p> <ul style="list-style-type: none"> <li>• Continue to strengthen awareness of human rights and gender equality</li> </ul>                                                                                                                                           |
| <b>Action plans</b>                       | <ul style="list-style-type: none"> <li>• </li> <li>• Promote internal awareness of human rights and gender equality</li> <li>• Strengthen training on human rights protection and gender equality</li> <li>• Embed human rights and gender equality policies in compensation, recruitment, development and promotion processes</li> <li>• Continue to track and identify human rights-related risks</li> <li>• Review the reasons key talent leaves in order to reduce replacement costs</li> </ul> |

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | <ul style="list-style-type: none"> <li>Keep track of changes in labour law in each location and revise the Company's supporting systems promptly</li> </ul>                                                                                                                                                                                                                             |
| <b>Actual performance in 2025</b>                   | <ul style="list-style-type: none"> <li>No incidents of discrimination, child labour or forced labour occurred in 2025</li> </ul>                                                                                                                                                                                                                                                        |
| <b>Grievance mechanism / Communication channels</b> | <p><b>[Internal communication]:</b></p> <ul style="list-style-type: none"> <li>Regular labour-management meetings</li> <li>Written submissions and verbal representations</li> </ul> <p><b>[External communication]:</b></p> <ul style="list-style-type: none"> <li>24-hour grievance mailbox: kevin_mar@umec.com.tw</li> <li>Communication hotline: (04) 23590096 ext. 1201</li> </ul> |

## ■ Talent Development

UMEC firmly believes that "the driving force of corporate growth lies in continuous innovation and in developing the value of our people." The Company attaches great importance to talent development and implements its training system with the buddy and mentor scheme as its foundation, making the transfer of technical knowledge and the sustainable development of talent its central priorities. Training plans are designed each year according to competency requirements, ensuring that training is aligned with phased objectives and the organisation's development needs. Employees are also encouraged to take part in external technical certification and advanced training in areas such as lean production and quality management, so as to strengthen their professional capability and accumulated experience.



## ■ Training by category

| Training category          | Training category                                                                                                                                   |                                                                                                                     |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Audit training             | <ul style="list-style-type: none"> <li>Induction training for first-time corporate internal auditors</li> <li>Practical audit techniques</li> </ul> | <ul style="list-style-type: none"> <li>Information security protection and cloud security audit practice</li> </ul> |
| Industrial safety training | <ul style="list-style-type: none"> <li>Industrial safety technology in practice</li> <li>Fire safety technology in practice</li> </ul>              | <ul style="list-style-type: none"> <li>Continuing education for on-site auditors</li> </ul>                         |

|                                   |                                                                                                                                                                                             |                                                                                                                                                                                                                                      |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Induction training                | <ul style="list-style-type: none"> <li>• Attendance and leave rules, employee benefits</li> <li>• Health management and promotion measures</li> <li>• Health and safety training</li> </ul> | <ul style="list-style-type: none"> <li>• Information security awareness (including electrostatic discharge, ESD, prevention)</li> <li>• Introduction to RoHS, halogen-free and green supply chain management requirements</li> </ul> |
| R&D and technology                | <ul style="list-style-type: none"> <li>• Component application and maintenance (guidance on moisture sensitivity level and RoHS status selection)</li> </ul>                                | <ul style="list-style-type: none"> <li>• Key points and applications of mechanical design for power products</li> </ul>                                                                                                              |
| Finance and accounting management | <ul style="list-style-type: none"> <li>• Shareholder services in practice</li> <li>• TWSE information filing operations and practical application</li> </ul>                                | <ul style="list-style-type: none"> <li>• Analysis of international financial market trends</li> <li>• Professional courses for accounting managers and accounting firm professional courses</li> </ul>                               |
| Information security              | <ul style="list-style-type: none"> <li>• Network forensics</li> <li>• Malware analysis and prevention</li> </ul>                                                                            | <ul style="list-style-type: none"> <li>• Information security training, incident response and hands-on data recovery</li> </ul>                                                                                                      |

UMEC is dedicated to improving employees' professional capability and career development, strengthening the link between competency and practice through diverse training resources such as internal courses, online learning platforms, subsidies for external professional courses and in-service study schemes. The Company reviews the content of each role regularly and assigns corresponding training resources, and provides subsidies for external certification and study to encourage employees to keep learning and refining their skills.

Internal and external training achieved substantial results in 2025, with 2,451 training participations over the year and 5,065 total training hours, an average of approximately 9.04 hours per employee. Male employees averaged 12.35 training hours and female employees 6.45 hours; managerial staff averaged 10.33 hours and non-managerial staff 8.82 hours, reflecting the Company's continued investment in diverse

learning resources to support employees' career development needs at different stages.

| Year                              | Training hours in 2025 |                      |              |
|-----------------------------------|------------------------|----------------------|--------------|
| Course category                   | Number of courses      | Total training hours | Participants |
| Human resource management         | 2                      | 348                  | 174          |
| Occupational safety training      | 26                     | 1,842                | 487          |
| Internal audit                    | 6                      | 110                  | 9            |
| Quality management                | 47                     | 1,177                | 388          |
| R&D and technology                | 19                     | 269                  | 178          |
| Finance and accounting management | 2                      | 24                   | 2            |
| Information management            | 1                      | 626                  | 626          |
| Induction training                | 2                      | 69                   | 102          |
| Information security              | 10                     | 600                  | 485          |
| Total                             | 115                    | 5,065                | 2,451        |

### 5.2.1 Compensation and Benefits

Guided by the core philosophy of "people first," UMEC regards its employees as its most important asset and is dedicated to building competitive and attractive compensation and benefits. Through market surveys and internal performance assessment, the Company provides a fair and reasonable pay structure and awards bonuses based on business performance and individual contribution. It has also built comprehensive benefits covering health care, work-life balance, leisure activities and family support, with the aim of creating a safe, stable working environment with a strong sense of belonging that improves employee well-being and corporate cohesion.

#### ■ Compensation System

UMEC has established its compensation and promotion systems in accordance with the relevant regulations, ensuring that they are fair, impartial and transparent. Promotions, salary adjustments and bonuses are determined each year based on

performance appraisal results, and the compensation structure is adjusted as appropriate to maintain competitive advantage and strengthen the momentum of sustainable development. In 2025 the minimum starting salary for entry-level employees, regardless of gender, was 1.25 times the statutory minimum wage.

#### ■ Compensation Ratios<sup>3</sup>

To ensure that its compensation system is fair and transparent, UMEC reviews its pay structure regularly and analyses it by component. Basic salary is the fixed remuneration paid to employees for performing their duties, with no differentiation by gender or otherwise. Total remuneration comprises basic pay (base salary, meal allowance and perfect attendance bonus) and variable bonuses (such as year-end bonuses and profit sharing). The Company uses the basic salary ratio and the remuneration ratio as measurement indicators, demonstrating that its compensation strategy is competitive and does not differ by gender.

| Category             | Item         | 2023 |        | 2024 |        | 2025 |        |
|----------------------|--------------|------|--------|------|--------|------|--------|
|                      |              | Male | Female | Male | Female | Male | Female |
| Managerial staff     | Basic salary | 1    | 0.68   | 1    | 0.71   | 1    | 0.79   |
|                      | Remuneration | 1    | 0.63   | 1    | 0.59   | 1    | 0.79   |
| Non-managerial staff | Basic salary | 1    | 0.80   | 1    | 0.83   | 1    | 0.70   |
|                      | Remuneration | 1    | 0.77   | 1    | 0.94   | 1    | 0.75   |

Note: "Managers" means personnel at associate vice president level and above

#### ■ Salaries of Full-Time Non-Managerial Employees

Salary information for UMEC's full-time non-managerial employees is set out in the table below, including average and median salary. The figures differ significantly from 2024, mainly because 237 employees left the Company in 2025, reducing both regular and non-regular salary payments. The table is an important reference indicator for the soundness of the Company's human resource management and compensation systems. (For details, please refer to the Market Observation Post System, "ESG Disclosure" > "Social - Human Capital Development Indicators.")

| Unit: persons; NT\$ thousand       |      |      |      |        |
|------------------------------------|------|------|------|--------|
| Item                               | 2023 | 2024 | 2025 | Change |
| Full-time non-managerial employees | 745  | 683  | 549  | -134   |

<sup>3</sup> Ratio of basic salary and remuneration of women to men for each employee category, by significant operating location.

|                                                      |         |         |         |         |
|------------------------------------------------------|---------|---------|---------|---------|
| Total salaries of full-time non-managerial employees | 379,363 | 359,994 | 316,874 | -43,120 |
| Average salary of full-time non-managerial employees | 547     | 529     | 578     | 49      |
| Median salary of full-time non-managerial employees  | 467     | 448     | 514     | 66      |

#### ■ Performance Measurement

Under the Company's rules, all employees who have completed three months of service undergo regular appraisal every six months, twice a year. The appraisal covers job capability, attitude and cooperativeness, and is scored accordingly. In 2025, 62 employees were promoted in recognition of outstanding performance. In addition, a new bonus scheme was introduced in March 2025 to motivate employees, and total bonuses of NT\$46,701 thousand were paid during the year in recognition of their performance.

| Participants         | Description                                                                                                                                                                                                          |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General employees    | Performance is appraised on the basis of problem-solving ability, sense of responsibility and initiative, communication skills, professional knowledge and attitude, foreign language ability and management ability |
| Managerial positions | Team leadership, cross-departmental communication and coordination, professional knowledge and management ability, and an attitude of accountability                                                                 |

## ■ Benefits

Since establishing an Employee Welfare Committee in 1994, UMEC has planned a range of benefits that go beyond statutory requirements, including childbirth allowances, employee trips and holiday bonuses. These benefits create a welcoming workplace with a healthy work-life balance, strengthening team cohesion while improving employees' quality of life and workplace satisfaction.

| Item                                       | Description of benefit                                                                                                                                                                          | Amount (NT\$) |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Group insurance                            | Employees are covered by accident and medical insurance                                                                                                                                         | 347,317       |
| Employee training                          | Function-specific training and specialist professional courses are held regularly                                                                                                               | 206,840       |
| Employee profit sharing                    | Where the Company records a profit for the year, no less than 4% is appropriated as employee remuneration; where the Company has accumulated losses, an amount to offset them is reserved first | 4,318,641     |
| Health examinations                        | Regular health examinations and preferential rates at contracted medical institutions                                                                                                           | 138,600       |
| Birthday gift                              | Birthday gift vouchers of NT\$500 per person, totalling NT\$298,500 in 2025                                                                                                                     | 1,847,787     |
| Departmental gatherings                    | Departmental meals subsidised at NT\$750 per person, totalling NT\$381,987 in 2025                                                                                                              |               |
| Labour Day and Mid-Autumn Festival bonuses | The Company issues NT\$500 vouchers per person at Labour Day and the Employee Welfare Committee issues NT\$1,000 vouchers per person at the Mid-Autumn Festival, totalling NT\$872,500          |               |

|                               |                                                                                                                        |            |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------|------------|
| Year-end party and prize draw | NT\$400 per employee, totalling NT\$276,800 in 2025                                                                    |            |
| Marriage allowance            | Marriage allowance of NT\$6,000 per person, totalling NT\$12,000 in 2025                                               |            |
| Childbirth allowance          | Childbirth allowance of NT\$2,000 per person, totalling NT\$6,000 in 2025                                              |            |
| Retirement scheme             | Monthly contributions of 6% of wages to each employee's individual labour pension account under the new pension system | 16,307,628 |
| Travel allowance              | Domestic and overseas employee trips, subsidised at NT\$5,500 per person (including family members)                    | 1,742,171  |
| Clubs                         | Subsidies for family club trips and talks                                                                              | 7,000      |
| Lunch                         | NT\$30 per person per meal                                                                                             | 4,830,000  |
| Parking subsidy               | Paid parking provided                                                                                                  | -          |
| Emergency assistance          | Assistance for employees facing illness or family emergencies                                                          | 100,000    |
| Flexible working hours        | Employees may choose their start and finish times between 7:30 a.m. and 5:45 p.m., provided they work a full 8 hours   | -          |
| Employee trip photographs     |                                                                                                                        |            |
| ■ Matsu, June 2025            | ■ Yangmingshan, March 2025                                                                                             |            |



## ■ Parental Leave

UMEC strictly observes the Labor Standards Act and the Act of Gender Equality in Employment to ensure that employees can balance work and family life. This scheme provides support and flexibility during the childbearing period, so that employees can start a family and care for a newborn with peace of mind and take unpaid leave when needed without fear of losing their job. The Company believes that these measures help build more harmonious employee relations and improve job satisfaction.

The table below shows the Company's parental leave figures for the past three years:

| Item                                                       | 2023 |        |       | 2024 |        |       | 2025 |        |       |
|------------------------------------------------------------|------|--------|-------|------|--------|-------|------|--------|-------|
|                                                            | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Number applying for paternity leave                        | 3    | -      | 3     | 3    | -      | 3     | 4    | -      | 4     |
| Number applying for maternity leave                        | -    | 5      | 5     | -    | 4      | 4     | -    | 1      | 1     |
| Number applying during the year                            | 1    | 5      | 6     | 1    | 4      | 5     | 1    | 1      | 2     |
| Number due to return to work during the year (A)           | 2    | 4      | 6     | -    | -      | -     | 1    | 1      | 2     |
| Number actually returning to work during the year (B)      | 1    | 4      | 5     | -    | -      | -     | 1    | 1      | 2     |
| Number actually returning to work in the previous year (C) | -    | 4      | 4     | -    | 2      | 2     | 1    | -      | 1     |



|                                                                                                                                                                                                                                                                                                                                     |     |      |        |    |      |      |      |      |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------|--------|----|------|------|------|------|------|
| Number still employed one year after returning in the previous year (D)                                                                                                                                                                                                                                                             | -   | 2    | 2      | -  | 2    | 2    | -    | -    | -    |
| Return-to-work rate% (B/A)                                                                                                                                                                                                                                                                                                          | 50% | 100% | 83.33% | -% | -%   | -%   | 100% | 100% | 100% |
| Retention rate% (D/C)                                                                                                                                                                                                                                                                                                               | -%  | 50%  | 50%    | -% | 100% | 100% | -%   | -%   | -%   |
| Notes:<br>Return-to-work rate = number actually returning to work in the reporting year / number due to return to work in the reporting year<br>Retention rate = number completing one year of service after returning in the year preceding the reporting year / number returning to work in the year preceding the reporting year |     |      |        |    |      |      |      |      |      |

## ■ Retirement Protection

In accordance with the Labor Standards Act and the Labor Pension Act, UMEC has adopted Employee Retirement Rules so that employees can work with peace of mind and enjoy security in retirement; all employees who meet the requirements are entitled to receive a pension in accordance with the law. The Company has established a Labour Retirement Reserve Fund Supervisory Committee, makes monthly contributions to a dedicated labour retirement reserve account held at the Bank of Taiwan, and monitors the making of those contributions on a regular basis. A total of NT\$18,086,352 was contributed in 2025.

### 5.2.2 Employee Communication

UMEC encourages open and constructive communication with its employees and related parties, providing diverse and accessible channels for feedback and designating dedicated contacts so that employees' views are conveyed promptly and handled properly, fostering trust and cooperation between management and staff.

## ■ Labour-Management Communication

UMEC attaches the greatest importance to communication, coordination and cooperation between management and employees. Quarterly labour-management meetings ensure that employees are fully informed about matters such as pay adjustments, benefits policy, production progress and business conditions, while allowing management to hear employees' suggestions and promoting collaboration and harmony within the Company. Alongside encouraging employees to express their views directly, the Company maintains diverse communication channels offering both anonymous and named feedback, so that employees can express themselves freely and safely.

To resolve issues more efficiently, a response on progress or outcome must be given within seven working days of receiving a grievance, and the matter is raised at the labour-management meeting, ensuring that issues receive a timely response and appropriate handling and fostering a harmonious and fair working environment.

| Communication channels | Description | Number of communications | Outcome |
|------------------------|-------------|--------------------------|---------|
|------------------------|-------------|--------------------------|---------|

|                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Labour-management meetings are held quarterly with five representatives each from management and employees (10 in total), discussing mainly workforce developments, production plans and business conditions, together with employee activities, benefits and improvements to the working environment | 4 meetings / 40 participations                                                                                                                                 | Management and employees reached consensus on amending the "Attendance Management Rules" and the "Employee Appraisal Rules" to reflect the new "Regulations of Leave-Taking of Workers" announced by the Ministry of Labor, and on structural pay adjustment planning, working together to improve the working environment, pay and benefits for employees |
| Physical suggestion boxes and an email address allow employees to raise issues promptly, with the responsible unit handling them and providing feedback                                                                                                                                               | No submissions were received in 2025                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                            |
| Employees who experience unfair treatment or circumstances at work may submit a grievance through the grievance mailbox or in person to management. The designated unit handles the matter in confidence and responds to the complainant with the outcome within the prescribed time                  | One grievance was received in 2025; the designated unit convened a meeting within the prescribed time in confidence and informed the individual of the outcome |                                                                                                                                                                                                                                                                                                                                                            |
| Interviews are used to understand employees' needs and concerns and to provide appropriate support and assistance                                                                                                                                                                                     | 12 employee interviews were held in 2025                                                                                                                       | Counselling and stress support are provided to employees who resign, strengthening communication mechanisms, caring for employees' physical and mental health and improving retention and job satisfaction                                                                                                                                                 |

## ■ Prevention of Sexual Harassment

UMEC maintains a working and service environment of zero tolerance for sexual harassment, taking appropriate preventive, corrective, disciplinary and remedial measures to protect the rights and privacy of those involved. In accordance with the Act of Gender Equality in Employment and the Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace, the Company has adopted its own Measures for the Prevention, Complaint and Punishment of Workplace Sexual Harassment. No sexual harassment incidents occurred in 2025.

| Objectives and measures                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>The Company has adopted Measures for the Prevention, Complaint and Punishment of Workplace Sexual Harassment and established a Workplace Misconduct Committee, which handles complaints in confidence</li> </ul>                                                 |
| Mitigation / remedial measures                                                                                                                                                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Sexual harassment prevention training courses are provided</li> <li>Adjustments to duties or work areas are made where circumstances require</li> <li>Serious cases are dealt with under the Company's employee conduct reward and disciplinary rules</li> </ul> |
| Grievance channels                                                                                                                                                                                                                                                                                      |
| Sexual harassment complaints section <ul style="list-style-type: none"> <li>Hotline: (04) 2359-0096 #1201</li> <li>Fax: (04) 2359-0129</li> <li>Email: kevin_mar@umec.com.tw</li> </ul>                                                                                                                 |

### 5.2.3 Human Rights

UMEC firmly believes that safeguarding the fundamental human rights of its employees and stakeholders - including fair employment, a safe workplace and freedom of expression - is the foundation of corporate social responsibility and the key to improving employee satisfaction and organisational effectiveness. Only a workplace culture built on mutual trust and respect allows employees to realise their potential with confidence, strengthening the Company's competitiveness in global markets and driving continued sustainable growth and development.

## ■ Human Rights Policy

UMEC follows internationally recognised labour and human rights standards and the Responsible Business Alliance (RBA) code, together with the labour laws of the jurisdictions in which it operates and international human rights principles, covering freedom of association, the right to collective bargaining, care for disadvantaged groups, the prohibition of child labour, the elimination of all forms of forced labour, and the elimination of discrimination in employment and occupation. The Company's human resources policy balances institutional rigour with a humane approach: in recruitment, compensation, training, performance appraisal, promotion, transfer, dismissal and retirement, no differential treatment is given on the grounds of gender, race, socio-economic status, age, political affiliation, marital or family status or similar factors, ensuring equality and fairness.

The Company strictly observes domestic and international labour and human rights standards and treats all employees fairly, including by:

1. Setting working conditions in accordance with government labour legislation.
2. Complying with the Employment Service Act by offering open, fair and impartial employment opportunities to all applicants.
3. Providing diverse grievance channels through which employees may raise a complaint at any time and place if they believe their rights have been infringed or they have been treated improperly.
4. Placing importance on sexual harassment prevention awareness and providing employees with clear grievance channels to protect their rights.
5. Holding regular labour-management meetings and related forums that give employees direct channels for communication and expressing their views.

## ■ Human Rights Management Framework

| Unit              | Management responsibility (reported monthly)                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <b>1. Freely chosen employment</b>                                                                                                                                                                                                                                                                                                                                                                                              |
| Personnel Section | No forced, bonded or indentured labour, involuntary prison labour, slavery or trafficking in persons is used. This includes not transporting, harbouring, recruiting, transferring or receiving such labour or services by means of threat, force, coercion, abduction or deception. All work must be voluntary, and employees have the right to leave freely on reasonable notice. Employees must not be required to surrender |

government-issued identity documents, passports or work permits to the Company or a labour agency as a condition of employment

## **2. No child labour at any stage of manufacturing**

"Child labour" means the employment of any person under the age of 15, below the age for completing compulsory education, or below the minimum age for employment in the country or region concerned. Lawful workplace learning programmes complying with all applicable laws and regulations are excluded. Workers under the age of 18 (young workers) must not perform work that may endanger their health or safety, including night shifts or overtime

## **3. Working hours**

Working hours must not exceed the maximum set by local law. The working week must not exceed 60 hours (including overtime) except in emergencies or exceptional circumstances. Workers must be allowed at least one rest day in every seven-day period

## **4. Wages and benefits**

Wages paid to workers must comply with all applicable pay legislation, including laws on minimum wage, overtime and statutory benefits. Where local law so provides, overtime must be paid at a premium to the regular hourly rate. The basis on which wages are paid must be provided to employees promptly by means of a pay slip or similar document

## **5. Humane treatment**

The Company's disciplinary policies and measures must be clearly defined and communicated to employees. Employees must not be treated harshly or inhumanely, including through sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of any kind, nor may such treatment be threatened

## **6. Non-discrimination**

The Company undertakes to keep employees free from harassment and unlawful discrimination. Employees must not be discriminated against in recruitment or at work (for example in relation to wages, promotion, rewards and training opportunities) on grounds of race, colour, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, group membership, veteran status, protected genetic information or marital status, nor may employees or prospective employees be required to undergo discriminatory medical tests or physical examinations

## **7. Freedom of association**

The Company respects the right of employees to communicate openly with management about working conditions and management practices and to share their ideas and concerns without fear of reprisal, threat or harassment

#### ■ Human Rights Management Process

UMEC's human rights management process is carried out within its human resource management process and covers implementation methods, training and communication, risk assessment and management, regulatory identification, grievance management and performance targets. It is revised on a rolling basis in line with national legislation and supplier responsibility standards so that labour protections keep pace with developments. For human rights communication channels, please refer to section 5.2.2 Employee Communication.

#### ■ Annual human rights identification and risk mitigation

| Item                                                       | Description                                                                                                                                                                                                                                                                                                        | Targets                                                | Status during the year |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------|
| Commitment not to use child labour                         | No employees under the age of 16 are hired; where young workers (aged 16 but under 18) are employed, they must not perform hazardous or heavy work except under training approved by domestic law                                                                                                                  | No child labour was employed                           | Achieved               |
| No forced labour                                           | The Company eliminates all forms of forced and compulsory labour. Employment is by mutual agreement, without any threat of penalty, including physical violence, withholding wages, charging recruitment fees or on-boarding deposits, restricting employees' movement after work, or retaining personal documents | No incidents of forced labour occurred                 | Achieved               |
| Prohibition of discrimination in employment and occupation | Employees are not discriminated against in employment or hiring practices such as the payment of wages, promotion, rewards and training opportunities on grounds of race, colour, age, gender, sexual orientation, gender identity and expression, ethnicity or                                                    | No discrimination in employment or occupation occurred | Achieved               |

|                                                                                                                                         |                                                                                                                                                                                                                                                             |                                                                                        |          |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|
|                                                                                                                                         | nationality, disability, pregnancy, religion, political affiliation, status (union membership or veteran status) or marital status                                                                                                                          |                                                                                        |          |
| Respect for and protection of employees' freedom of expression, freedom of assembly and association, and right to collective bargaining | The right of employees to form or take part voluntarily in labour organisation activities is respected                                                                                                                                                      | No incidents of disrespect for freedom of expression, assembly or association occurred | Achieved |
| Statement on preventing unlawful workplace violence                                                                                     | All employees are protected from physical or mental harm in the course of their duties that could cause physical or psychological illness, and all employees share responsibility for maintaining a working environment free of unlawful workplace violence | No incidents of unlawful workplace violence occurred                                   | Achieved |

### 5.3 Employee Health and Safety

#### Material topic: Occupational Safety and Health

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Significance of the material topic</b> | <p>UMEC is dedicated to building a comprehensive occupational health and safety management system that provides a safe, healthy and comfortable working environment, promoting employees' physical and mental well-being and raising overall safety awareness. Through continuous hazard identification, hazard prevention and training, the Company effectively eliminates operational risk and safeguards employees' safety at work, so that colleagues can commit themselves to their work with confidence and both work effectiveness and the Company's overall competitiveness improve.</p>          |
| <b>Policy / commitment</b>                | <p>- Comply with environmental, health and safety regulations, properly discharge our corporate social responsibility, and implement competence and awareness training, planning annual training programmes under the training rules so that employees' growth is aligned with the Company's development, and encouraging all colleagues to take part.</p> <p>- Promote a green enterprise, work to protect environmental resources, eliminate hazardous working conditions and safeguard employees' safety at work. Continuously improve management performance and advance sustainable development.</p> |
| <b>Targets</b>                            | <p><b>[Short term]:</b></p> <ul style="list-style-type: none"> <li>• Major or above industrial safety incidents: 0</li> <li>• Health and safety training sessions: 5 or more</li> <li>• Two disaster drill programmes completed each year</li> </ul> <p><b>[Medium to long term]:</b></p> <ul style="list-style-type: none"> <li>• Major or above industrial safety incidents: 0</li> <li>• Health and safety training sessions: 5 or more</li> <li>• Three to four disaster drill programmes completed each year</li> </ul>                                                                              |
| <b>Action plans</b>                       | <ul style="list-style-type: none"> <li>• ISO 45001 occupational health and safety management system certification obtained</li> <li>• Working environment monitoring carried out every six months</li> <li>• Employee health examinations carried out each year and</li> </ul>                                                                                                                                                                                                                                                                                                                            |

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | health services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Action plans</b>                                 | <ul style="list-style-type: none"> <li>• Under the ISO 45001 internal management review procedures, a PDCA effectiveness assessment of occupational health and safety management is carried out each year</li> <li>• Post-course learning reflections</li> <li>• Training course satisfaction</li> </ul>                                                                                                                                                                                                         |
| <b>Actual performance in 2025</b>                   | <ul style="list-style-type: none"> <li>• The ISO 45001 occupational health and safety management system is maintained each year</li> <li>• Four occupational health and safety committee meetings were held in 2024</li> <li>• A near-miss reporting incentive scheme encourages and guides all staff to take safety seriously</li> <li>• The "hazard identification and risk assessment" exercise is reviewed and revised each year in order to reduce the recurrence of related hazardous incidents</li> </ul> |
| <b>Grievance mechanism / Communication channels</b> | <p><b>[Internal communication]:</b></p> <ul style="list-style-type: none"> <li>• Regular labour-management meetings</li> <li>• Written submissions and verbal representations</li> </ul> <p><b>[External communication]:</b></p> <ul style="list-style-type: none"> <li>• 24-hour grievance mailbox: 1020@umec.com.tw</li> <li>• Communication hotline: (04) 23590096 ext. 1202, 1205, 1218 or 1200</li> </ul>                                                                                                   |

### 5.3.1 Occupational Health and Safety Management

| Workers covered by the occupational health and safety management system |           |             |
|-------------------------------------------------------------------------|-----------|-------------|
| Item                                                                    | Employees | Contractors |

In accordance with the Occupational Safety and Health Act and related regulations, UMEC has established an "Environmental and Occupational Health and Safety Policy" to promote safe working, prevent accidents and improve the working environment, safeguarding the health and safety of employees, contractors and customers. The Company introduced the OHSAS 18001 occupational health and safety management system in 2010 and completed the transition to the new ISO 45001 standard in 2020. It continues to apply standardised management and training, identifies the regulations applicable to each operating location, and conducts regular risk assessments and internal and external audits to strengthen its continuous improvement mechanisms.

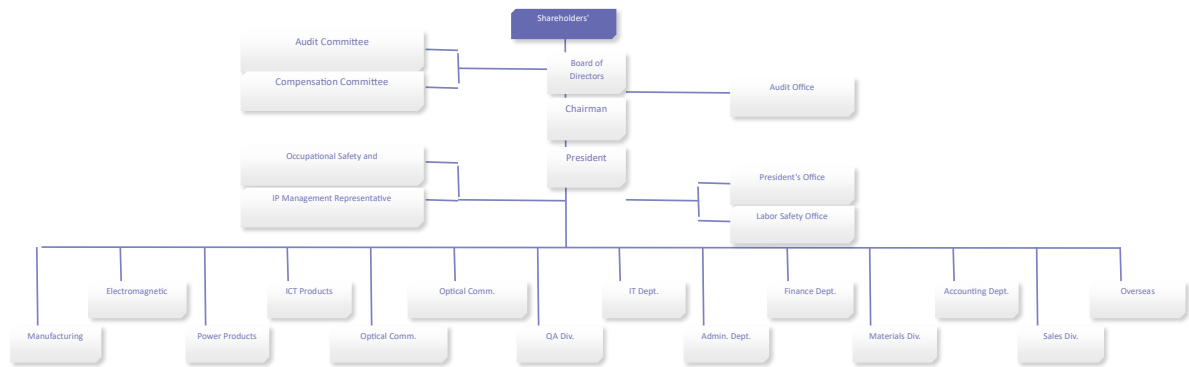
|      |     |    |
|------|-----|----|
| 2023 | 764 | 42 |
| 2024 | 709 | 36 |
| 2025 | 560 | 20 |

The Company applies hazard prevention measures and management requirements appropriate to the risk profile of each workplace and has established an Occupational Health and Safety Committee to drive systematic management. The Taiwan site is ISO 45001 certified, and the management system covers employees and contractors at the Taiwan site with 100% coverage. By fully implementing the management cycle and audit system, the Company aims to reduce occupational accident risk effectively and safeguard the health and safety of all colleagues and stakeholders.

#### ■ Occupational Health and Safety Committee

In accordance with the Regulations for the Occupational Safety and Health Management, the Company has established an Occupational Health and Safety Committee responsible for formulating health and safety policy, making recommendations on the management system, and reviewing and coordinating health and safety matters. The Committee comprises 16 members: the chair (the General Manager), the executive secretary (an associate vice president) and committee members (department and unit heads, occupational safety office personnel and labour representatives). Six labour representatives are elected by employees, accounting for 38% of the Committee. The Committee meets quarterly to discuss, coordinate, plan and decide occupational health and safety matters together with management, implementing employee participation, consultation and communication, with the minutes signed by both sides as the basis for subsequent implementation and follow-up. Four Occupational Health and Safety Committee meetings were held in 2025, at which the status of occupational health and safety work was explained to labour representatives from across the organisation.

Occupational Safety and Health Committee Organization Chart



## ■ Risk Assessment and Control

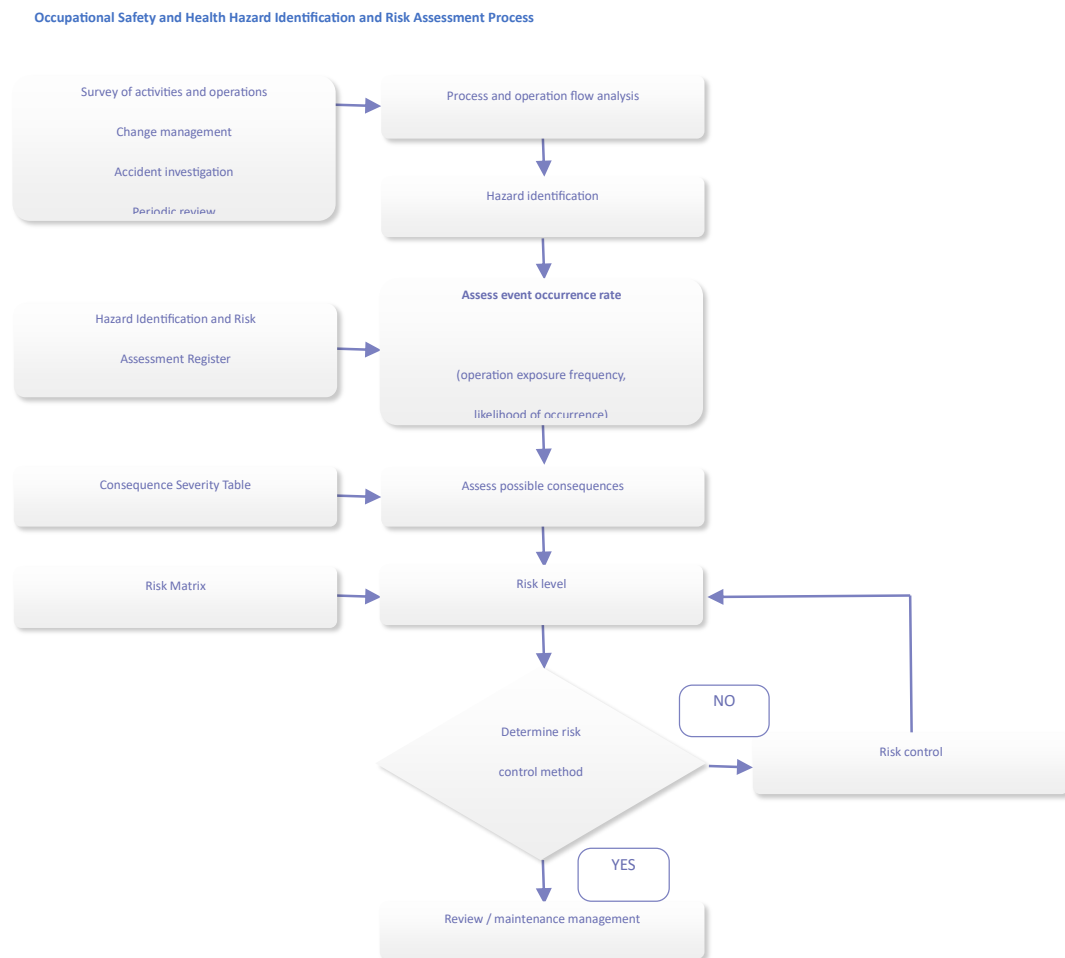
UMEC has adopted "Universal Microelectronics Co., Ltd. Health and Safety Hazard Identification and Risk Assessment Procedures" in order to identify, assess and control on an ongoing basis the physical, chemical, ergonomic and other hazards that may arise from the raw materials, machinery and equipment, working environment and personnel activities involved in each operation or service, and to adopt reasonable, effective and practicable control measures to reduce the effect on the health and safety of the Company's personnel, contractors' workers and relevant third parties.

For all activities carried out on site by employees, workers, contractors and visitors, and for the operation of machinery and equipment and the use of chemicals, hazards are identified annually under the "Hazard Identification and Risk Assessment Control Procedures." Quantified risk scores are defined according to the severity and frequency of the accidents that may arise from each activity, item of machinery or chemical. Where a risk reaches level 3, classified as medium risk, existing protective measures must be reviewed and improvement assessed as a priority in order to reduce the risk; where a risk reaches level 4 or above, classified as medium-high risk, work must stop immediately, the adequacy of existing protective measures must be reviewed, and improvements or strengthened response capability implemented. In 2025 all hazards identified across the departments were rated medium risk or below, with no medium-high risk events.

## ■ Occupational safety risk management and corresponding measures

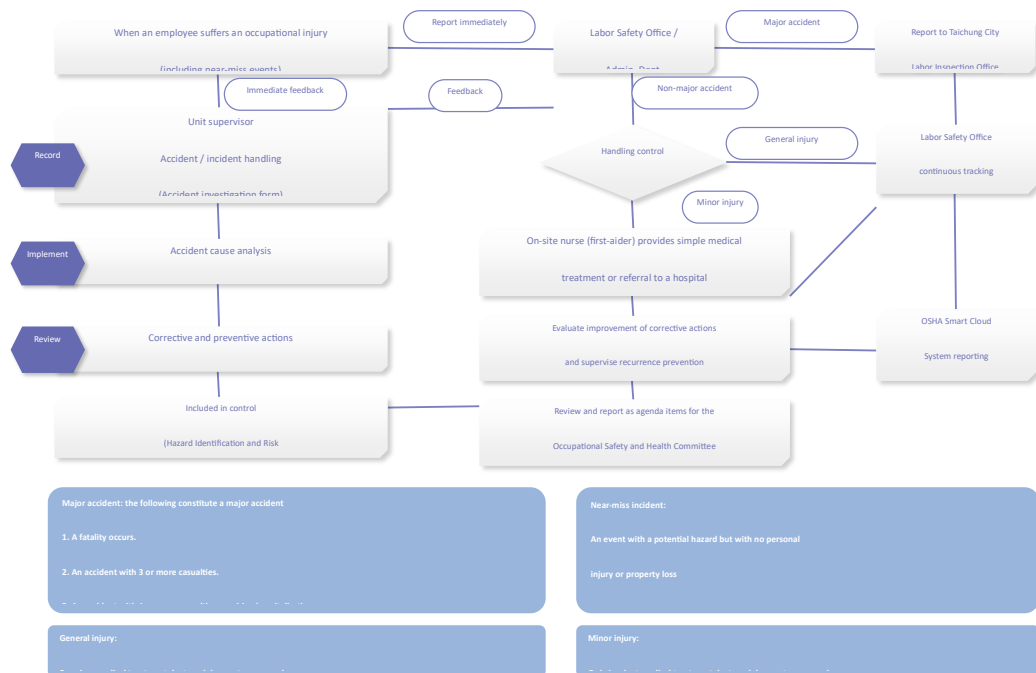
| Risk level | Description      | Response measures |
|------------|------------------|-------------------|
| 5          | High risk        |                   |
| 4          | Medium-high risk |                   |

|   |                 |                                                                                                                                                       |
|---|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Medium risk     | Included among the risks and opportunities requiring action, with control measures planned and documented                                             |
| 2 | Low risk        | No risk reduction measures required for the time being, but protective measures must still be reviewed periodically and their effectiveness confirmed |
| 1 | Acceptable risk | Maintain existing measures                                                                                                                            |



To improve workplace safety, a comprehensive incident investigation process has been established so that occupational safety incidents are properly handled and continuously improved. Where an employee encounters an immediate hazard in the course of their work, they have the authority to stop work or leave the area at once. The Company keeps the identity of anyone reporting an incident strictly confidential and ensures that no improper sanction is imposed on an employee as a result.

#### Accident Investigation Management Process



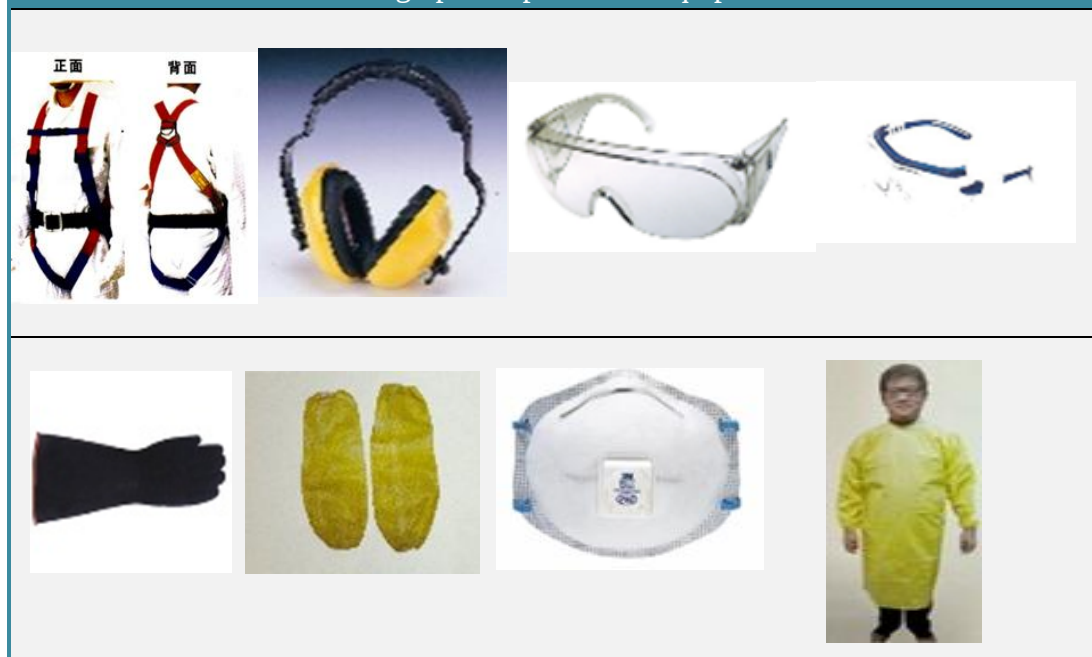
### ■ Safety Protection Mechanisms

UMEC is dedicated to creating a thoroughly safe working environment and provides comprehensive safety protection for all work involving potential risk. Appropriate personal protective equipment such as safety helmets, protective eyewear, dust masks and full-body harnesses is issued according to the nature of the work, and its effectiveness is inspected and maintained regularly. Training and on-site management ensure that workers have sufficient safety awareness and the ability to protect themselves, effectively reducing the risk of occupational accidents and safeguarding the health and safety of all workers.

| Type of work                                           | Protective equipment provided | Quantity purchased in 2025 | Amount |
|--------------------------------------------------------|-------------------------------|----------------------------|--------|
| Personnel working at height                            | Full-body harness             | 2 full-body harnesses      | 3,200  |
| Generator operators / Process air compressor operators | Ear defenders                 | 2 sets of ear defenders    | 400    |

|                                         |                                                                                                                                                                        |                                                                                                                      |                                                                                                          |        |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------|
| Personnel working with organic solvents | Protective eyewear, protective masks, respiratory protective equipment (including filter cartridges), protective gloves, protective sleeves, protective clothing, etc. | - 9 pairs of safety eyewear<br>- 30 protective masks<br>- 20 pairs of protective gloves<br>- 3 half-face respirators | - 4 pairs of protective sleeves<br>- 3 sets of protective clothing<br>- 5 pairs of UV-protective eyewear | 15,027 |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------|

### Photographs of protective equipment



### ■ Disabling Injury Statistics

UMEC's occupational injuries arise mainly from contact with chemicals on site, machinery and equipment hazards, falls, and road traffic accidents while commuting. To address these types of injury effectively, the Company continues to reinforce awareness of safe working procedures and actively implements a range of safety management measures, including training sessions held from time to time, awareness materials and the publication of standard operating procedures (SOPs), so as to raise employees' safety awareness. The Company also works to improve its overall standard of safety management, undergoing third-party ISO 45001 occupational health and safety management system audits each year in order to manage occupational safety incidents systematically and implement hazard identification, prevention and improvement in pursuit of its "zero occupational accidents" goal. Occupational injuries in 2025 totalled zero, with no fatal occupational accidents and no litigation or major

incidents arising from non-compliance.

| Category                                                       | Unit           | 2023      | 2024      | 2025      |
|----------------------------------------------------------------|----------------|-----------|-----------|-----------|
| Total hours worked (including overtime)                        | hours          | 1,528,760 | 1,472,960 | 1,188,048 |
| Hours of leave taken due to occupational injury                | hours          | 16        | -         | -         |
| Recordable occupational injuries                               | persons        | 2         | -         | -         |
| Number of serious occupational injuries (excluding fatalities) | persons        | -         | -         | -         |
| Number of fatalities due to occupational injury                | persons        | -         | -         | -         |
| Total occupational illnesses                                   | cases          | -         | -         | -         |
| Total lost working days                                        | days           | 2         | -         | -         |
| Days absent                                                    | days           | 4,955     | 5,750     | 4,183     |
| Recordable occupational injury rate                            | rate           | 0.39      | -         | -         |
| Serious occupational injury rate (excluding fatalities)        | rate           | 0.26      | -         | -         |
| Occupational disease rate (ODR)                                | rate           | -         | -         | -         |
| Lost day rate (LDR)                                            | rate           | 0.26      | -         | -         |
| Absentee rate (AR)%                                            | Percentage (%) | 2.59%     | 3.12%     | 2.81%     |
| Rate of fatalities due to occupational injury                  | rate           | -         | -         | -         |

Notes:

1. The above figures exclude commuting accidents and sprain-type injuries
2. Total hours worked = actual hours worked by employees during the full year (including overtime)
3. Recordable occupational injury rate = (recordable occupational injuries / total hours worked) x 200,000
4. Serious occupational injury rate (excluding fatalities) = (serious occupational injuries excluding fatalities / total hours worked) x 200,000
5. Occupational disease rate (ODR) = (total occupational illnesses / total hours worked) x 200,000
6. Lost day rate (LDR) = (total lost working days (occupational injury leave) / total hours worked) x 200,000
7. Absentee rate = (days absent (occupational injury leave + sick leave + menstrual leave + personal leave) / total working days of all employees for the year) x 100%
8. Rate of fatalities due to occupational injury = (number of fatalities due to occupational injury / total hours worked) x 200,000

## ■ Occupational Safety Training

UMEC works actively to raise employees' safety awareness and provides specialist training for occupational health and safety personnel, strengthening their health and safety knowledge so that they are equipped to handle occupational health and safety work and serve as the first line of defence in protecting employees from harm. Occupational health and safety training in 2025 reached 455 participations, with 1,764

total training hours.

| Course description                                                      | Participants                                           | Participants (attendances) | Total training hours |
|-------------------------------------------------------------------------|--------------------------------------------------------|----------------------------|----------------------|
| In-service training for first aiders                                    | First aiders                                           | 6                          | 18                   |
| In-service training for occupational health and safety supervisors      | Occupational health and safety supervisors             | 3                          | 54                   |
| In-service training for supervisors of hazardous operations             | Supervisors of hazardous operations                    | 1                          | 6                    |
| In-service training for forklift operators                              | Forklift operators                                     | 4                          | 12                   |
| Fire safety manager                                                     | Fire safety manager (appointed)                        | 4                          | 48                   |
| Training for supervisors of specified chemical substance operations     | Supervisors of specified chemical substance operations | 1                          | 24                   |
| General occupational safety in-service training for employees           | Colleagues in selected departments                     | 129                        | 387                  |
| Training on unlawful violence encountered in the performance of duties  | Colleagues in selected departments                     | 129                        | 387                  |
| Training on hazardous chemical labelling and hazard communication rules | Colleagues in selected departments                     | 129                        | 387                  |
| Occupational safety, hazardous chemicals and workplace misconduct       | New employees                                          | 49                         | 441                  |

#### ■ Emergency Response

UMEC holds fire drills each year, planned and carried out in accordance with its "Incident Reporting and Investigation Management Procedures." Combining explanation of fire causes and fire prevention measures with hands-on practice, the drills familiarise employees with response procedures and escape routes, strengthening

emergency response capability, reducing disaster risk and safeguarding personal safety. Two fire drills were completed in 2025 with 67 participants in total.

5.3.2 Employee Care

Guided by a people-first philosophy, UMEC values the physical and mental health and career development of every employee and is dedicated to creating a reassuring and welcoming working environment. The Company provides a range of health care resources, including regular health examinations and on-site medical consultations, helping employees keep track of their own health and prevent potential risks.

■ Occupational Health Services

UMEC attaches great importance to employees' physical and mental health and is dedicated to establishing comprehensive health care and consultation mechanisms that provide equal and professional health support to all employees. An occupational medicine physician attends the site each month; approximately 55 on-site consultations took place in 2025. Nursing staff also review health examination records regularly and proactively provide individual care and health consultations according to risk profile, with 144 consultations delivered.

Employees may also arrange physical and mental health consultations flexibly through a dedicated mailbox or by telephone appointment, ensuring that health needs are met promptly. To strengthen employee health management and workplace safety, the Company has fully implemented the four labour health protection plans published by the Ministry of Labor - the Maternal Health Protection Plan for the Workplace, the Ergonomic Hazard Prevention Plan, the Abnormal Workload Prevention Plan and the Plan for Preventing Unlawful Violence in the Performance of Duties - and has established internal implementation procedures accordingly, so that all employees can develop steadily in a safe, healthy and supportive environment.

| Health service                          | Content                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual care and health consultation | <ul style="list-style-type: none"><li>Approximately 144 consultations in 2025, totalling 108 hours.</li></ul>                                                                                                                                                                                                                                                                   |
| Maternal Health Protection Plan         | <ul style="list-style-type: none"><li>To protect female and expectant workers, the Company has adopted a "Workplace Maternal Health Protection Plan" and provides a "Maternal Health Hazard Assessment and Work Suitability Form" for the individual to complete, which is then submitted to medical staff for assessment so that work can be arranged appropriately.</li></ul> |

|                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ergonomic Hazard Prevention Plan                                   | <ul style="list-style-type: none"> <li>To protect employees from abnormal working hours, ergonomic hazards and workplace violence, the Company has adopted an "Abnormal Workload Plan" and an "Ergonomic Hazard Prevention Plan," conducting risk assessments and needs surveys using rating scales and building a database for comparison so that appropriate action can be taken for workers at risk.</li> </ul>                                                                                                                                                                 |
| Plan for Preventing Illness Triggered by Abnormal Workload         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Plan for Preventing Unlawful Violence in the Performance of Duties | <ul style="list-style-type: none"> <li>To protect employees from unlawful violence in the course of their duties, the Company has adopted a "Plan for Preventing Unlawful Violence in the Performance of Duties" and works to strengthen employees' self-protection awareness and skills. Anti-violence training is provided to employees regularly together with the necessary response measures and resources, and an anonymous reporting mechanism enables employees to seek help promptly if they encounter unlawful violence, ensuring a safe working environment.</li> </ul> |

#### ■ Employee Health Examinations

UMEC is attentive to the health and safety of its employees and contractors (such as cleaning and catering staff) and is dedicated to creating an inherently safe workplace, actively promoting the physical and mental health of all workers and working with stakeholders to reduce occupational health and safety risks. The Company plans a health examination programme each year that exceeds regulatory requirements and tracks employees' health on a regular basis.

For statutorily defined special work categories (such as ionising radiation and dust), the Company combines environmental monitoring data to identify potential health risks and arranges the corresponding special health examinations, helping employees understand their own health and strengthen self-management and putting into practice the principle that prevention is better than cure. All employees who have completed three months of service may take part in the Company's health examination programme, which exceeds regulatory requirements, reflecting the importance the Company attaches to employee health care.

| Examination                                                                                                                                                                                                                                                                  | Number examined | Subsidy (NT\$ thousand) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------|
| General health examination                                                                                                                                                                                                                                                   |                 |                         |
| Physician consultation, physical examination, body mass index (BMI), vision test, hearing test, waist measurement, routine urinalysis, routine blood test, liver function test, blood glucose test, kidney function test, blood lipid test, metabolic screening, chest X-ray | 405             | 142                     |
| Special health examination                                                                                                                                                                                                                                                   |                 |                         |
| Ionising radiation operators                                                                                                                                                                                                                                                 | 10              | 3                       |

### 5.3.3 Contractor Management

Guided by a people-first safety culture, UMEC embeds environmental and social responsibility in its business philosophy and is dedicated to risk control and to building a safe workplace. All contractor personnel entering the site must wear a safety helmet and the relevant personal protective equipment and must hold a health and safety training certificate covering at least six hours of instruction. Once on site, a designated unit conducts inspections and safety patrols to strengthen operational risk control. The contractor safety undertaking signature rate reached 100% in 2025, demonstrating the high standards the Company sets and achieves in operational safety and compliance management.

In supply chain management, the Company requires suppliers to comply with the "UMEC Supplier (Contractor) Code of Conduct" and with the environmental, safety and health requirements it has established (these requirements are published on the Company website and incorporated into the procurement management process as a contractual basis). Suppliers are also encouraged to work with their own downstream supply chains on implementation, extending the positive influence of sustainable development. The Company conducts a supplier sustainability risk survey and assessment each year, using a "Supplier Rating Form" and a "Sustainability Self-Assessment Questionnaire" to understand suppliers' performance on environmental, occupational safety and ethical matters and to ensure that the supply chain has the potential for sustainable development. All new suppliers must submit a self-assessment form, which is reviewed by the Company before cooperation begins.

The Company requires suppliers to comply with the "UMEC Supplier (Contractor) Code of Conduct" and encourages them to have their own downstream

supply chains adopt it as well, extending the positive influence of sustainable development.

To raise suppliers' and contractors' awareness of occupational safety and sustainability, the Company delivered environmental, health and safety training in 2025 in which eight suppliers and contractors took part, covering the Company's health and safety management requirements and continuing to raise standards across the supply chain. All contractor personnel entering the site must wear a safety helmet and the relevant personal protective equipment and must hold a health and safety training certificate covering at least six hours of instruction. Once on site, a designated unit conducts inspections and safety patrols to strengthen operational risk control. In 2025 the contractor safety undertaking signature rate reached 100%, demonstrating the high standards the Company sets and achieves in operational safety and compliance management.

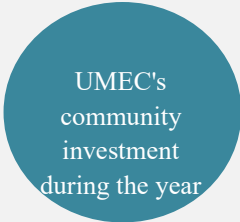
## Ch6. Social Inclusion

### 6.1 Endless Vitality, Enduring Hope

Guided by a spirit of gratitude and giving back, UMEC continues to put into practice the philosophy of "taking from society and giving back to society," taking an active part in community initiatives, caring for disadvantaged groups, promoting arts and culture and supporting education. The Company also encourages employees to take part in community engagement, social care and charitable sponsorship, deepening the positive connection between the Company and society and putting corporate social responsibility into practice. Alongside pursuing business growth, the Company continues to care for social welfare and works to be a positive force for social progress. Donations to community initiatives totalled NT\$611,000 in 2025.

#### Management of Community Activities

UMEC's community activities are the joint responsibility of the Administration Department and the Personnel Section, and participation is generally based on cooperation proposals from external organisations or customers. Where a department wishes to take part in a community initiative, the Administration Department reviews the proposal and takes responsibility for implementation. All partner organisations share the Company's sustainable development philosophy, and through diverse, long-term project cooperation the Company takes an active part in a range of community initiatives, in the hope of creating a sounder living and social environment for the next generation.



UMEC's  
community  
investment  
during the year

**Charitable donations:** financial support is provided to areas across Taiwan in urgent need, conveying warmth through concrete action

**Social care:** guided by the philosophy of "thriving together with the community," the Company combines its corporate resources with the efforts of its employees to reach out to disadvantaged groups locally.

**Sustainable environment:** forest land is nurtured and afforestation projects promoted, protecting Taiwan's natural resources through concrete action.

## ✧ Community activity process

### **Assessment criteria [gathering information on beneficiaries]**

Proposals are screened initially by the Administration Department and the Human Resources Department and then submitted to the Chairman.



### **Implementation [commitment and planning]**

Approved proposals are planned and implemented jointly by the Administration Department and the Human Resources Department, covering scheduling, resource integration, donations of goods or money, liaison and on-site delivery, so that the activity runs smoothly and achieves its objectives.



### **Assessment criteria [management review]**

Proposals are assessed in terms of philosophy, beneficiary, type of activity and method of implementation, with an overall judgement and decision made on the basis of the activity's impact and feasibility and its fit with the Company's core values.



### **Closing report [discussion of shortcomings and refinement]**

After the activity, employee feedback is surveyed and the process reviewed and the results compiled (including photographs and letters of thanks) as a reference for deciding whether to include the activity in the following year's plans.

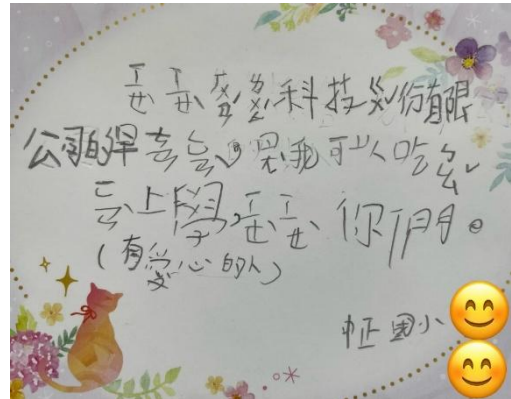
## **Caring for Society, Creating Value Together: Charitable Donations**

UMEC is actively engaged in community work and has built long-term partnerships with a number of foundations, supporting social welfare and educational charities across Taiwan. Donations in 2025 were concentrated in Taichung City, with partners including the Taichung City Culture and Education Foundation and the Rotary Club of Taichung; beyond Taichung, the Company also extended its support to Wuping Vocational School in Fujian Province. Donations covered social welfare, education and culture and other areas.

UMEC's concern is not confined to local needs: the Company reaches into every corner of society, listens to different communities and responds to social needs through concrete action, demonstrating its firm commitment to social responsibility.

✧ **Feature: Bodhi Social Welfare Charity Foundation - Hunger Should Never Be a Child's Only Option**

In the course of its long-standing community work, UMEC has monitored the living and learning conditions of disadvantaged schoolchildren through its partnership with the Bodhi Social Welfare Charity Foundation. It emerged that some children often attended class on an empty stomach because of family hardship, and even became unwell, affecting their learning and health. A "suspended breakfast" programme was therefore launched to provide a nutritious breakfast each day to students in need, covering Taichung, Yunlin, New Taipei and Changhua and spanning both rural and urban areas. Most of the participating breakfast vendors also provided meals worth more than the subsidy, joining in the effort themselves.



In 2024 the "suspended breakfast" programme helped more than 64 students receive a nutritious breakfast reliably, improving their concentration in class and their academic performance while demonstrating sustained attention to and support for disadvantaged groups. Through concrete action the programme advances educational equity and positive social values and continues to strengthen the Company's positive contribution to sustainable development.

✧ **Feature: Care Across Distance, Companionship for Every Moment That Deserves to Be Seen**

To give older people more opportunities to go out and enjoy company, employees of UMEC volunteered on August 9, 2025 for the "Day Trip to Bao Xiong Fishing Wharf," a community event organised by the Taichung Kanlin Social Welfare Charity Foundation, accompanying older people living with dementia on a one-to-one basis through a guided tour, a fishing experience, fish-print DIY and group activities. All those accompanied were residents of Le Duo Home (a day care centre for older people) living with advanced dementia; some were as old as 98 and some were unwell. Nine UMEC employees took part as volunteers, providing companionship and assistance throughout so that the participants could take part in every activity.

Through attentive companionship and prompt assistance, the volunteers enriched the participants' experience and opportunities for interaction, earning warm praise from the staff of the Kanlin Foundation and Le Duo Home and bringing an added measure of warmth and company to the outing.

|                                                                                   |                                                                                    |
|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
|  |  |
| <p>Volunteering at Bao Xiong Fishing Wharf</p>                                    | <p>Volunteer certificate</p>                                                       |

On August 31, 2025, employees took part in a "day trip experience for service users" organised by the Catholic Taichung Tzu-Ai Intellectual Development Centre, which provides professional care and support for people with disabilities aged 7 to 65. Ten UMEC employees accompanied students with intellectual disabilities on a day trip to E-DA World in Kaohsiung, giving them more opportunity to interact with others and enriching their experience of everyday life. The volunteers accompanied the students throughout, providing prompt assistance and care while enjoying the attractions and queuing so that they could take part in each experience with confidence. Taking part in person not only increased the students' sense of participation and confidence but also deepened colleagues' understanding and practice of care for disadvantaged groups and social inclusion. UMEC will continue to engage in community work through concrete action, helping employees better understand the needs of different groups and strengthening their appreciation of the values of social care and inclusion.



Day trip experience for service users at E-DA World, Kaohsiung

#### ■ A Handful of Sweets in Exchange for Laughter and Memories

On October 31, 2025, Director Huang and two childcare workers from the kindergarten of the Taichung Distillery childcare centre brought 13 children to UMEC for a Halloween "trick or treat" event; most of the children were the sons and daughters of Taichung Distillery employees, and 16 children and staff visited in total. The Administration Department began preparations a month in advance, buying sweets and arranging for employees to dress up to create a Halloween atmosphere. Six UMEC employees joined the children for games and conversation on the day, and the event was filled with laughter, leaving the children with happy memories of the festive occasion while bringing the Company closer to its local community.]





Halloween "trick or treat" event with the kindergarten of the Taichung Distillery childcare centre ]

## ■ **Sustainable Environment Feature: Tree Planting and Nurturing Programme**

### **Background**

In support of Taiwan's 2050 net zero target, UMEC launched a "corporate afforestation project" in 2023. After reviewing its internal resources and the solutions available in the market, the Company engaged actively in carbon sink initiatives, advancing its low-carbon transition through concrete action.

### **Condition of the planting site**

The planting site is in Beinan Township, Taitung County, close to the coastal section of Provincial Highway 11. In earlier years, when the sugar industry flourished, sugar cane was the main cash crop grown locally; after the sugar mill closed, the land was progressively abandoned and, battered by sea winds and typhoons, the original woodland was unable to recover its ecological function, leaving a long-idle landscape.

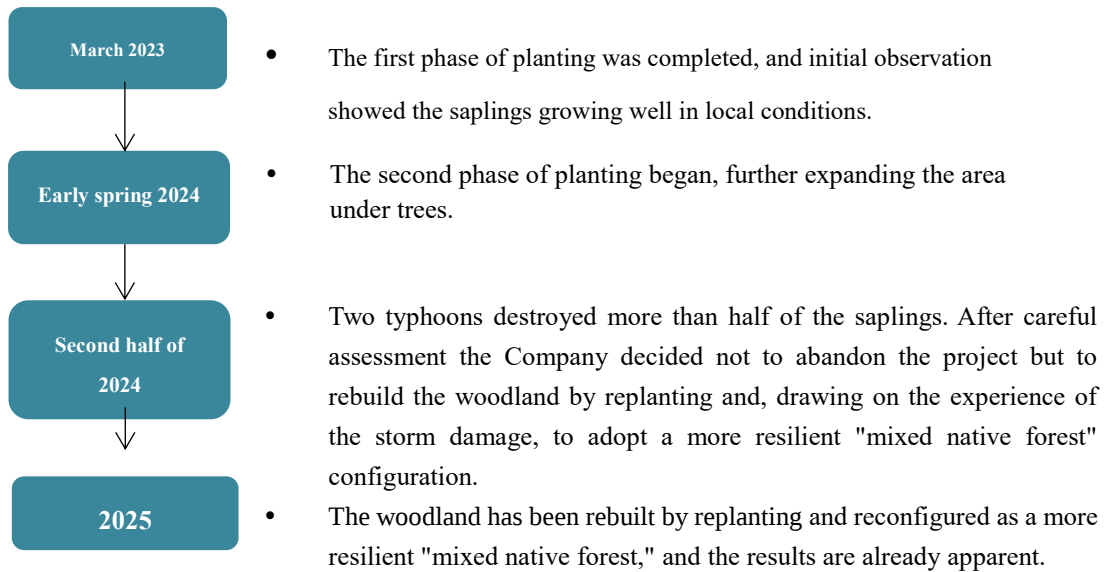
### **Professional advice and planning**

Guided by the principle of "the right tree in the right place," the project drew on the ideas advocated by Professor Chan Feng-Chun, Taiwan's first female tree doctor, and was supervised by Dr. Wu Chia-Chen of the Taiwan Forestry Research Institute (now a professor in the Department of Forestry at National Taiwan University), who helped select suitable native species and plan the planting method and subsequent nurturing work so that the saplings could establish themselves and the woodland ecosystem could gradually recover.



Replanting saplings in Beinan Township, Taitung County

## Afforestation timeline



Although afforestation may not be the most direct means of carbon reduction when assessed purely in terms of quantified carbon sinks, UMEC places greater weight on its multiple ecological benefits. The Company firmly believes that afforestation brings the following long-term benefits for the environment, and it will continue to protect the land and its ecology through concrete action, hoping that long-term planting and nurturing will bring sustainable green vitality to Taiwan's environment and realise a vision in which corporate responsibility and environmental well-being flourish together.

## Appendix I: GRI Standards Sustainability Reporting Standards Disclosure Index

### GRI 1: Foundation 2021

|                         |                                                                                                                                                  |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Statement of use        | Universal Microelectronics Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025. |
| GRI 1 version used      | GRI 1: Foundation 2021                                                                                                                           |
| Applicable GRI Standard | None                                                                                                                                             |

### GRI 2: General Disclosures

| GRI Standard                                        | Disclosure                                                       | Corresponding chapter                         | Omission / note | Page      |
|-----------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------|-----------------|-----------|
| GRI 1: Foundation 2021                              |                                                                  |                                               |                 |           |
| GRI 2: General Disclosures 2021                     |                                                                  |                                               |                 |           |
| <b>The organization and its reporting practices</b> |                                                                  |                                               |                 |           |
| 2-1                                                 | Organizational details                                           | Company Overview                              |                 | 11        |
| 2-2                                                 | Entities included in the organization's sustainability reporting | About This Report                             |                 | 4         |
| 2-3                                                 | Reporting period, frequency and contact point                    | About This Report                             |                 | 4         |
| 2-4                                                 | Restatements of information                                      | About This Report                             |                 | 4         |
| 2-5                                                 | External assurance                                               | About This Report                             |                 | 4         |
| <b>Activities and workers</b>                       |                                                                  |                                               |                 |           |
| 2-6                                                 | Activities, value chain and other business relationships         | Company Overview<br>3.3.1 Supplier Management |                 | 11<br>111 |
| 2-7                                                 | Employees                                                        | 5.1 Human Resource Management                 |                 | 158       |
| 2-8                                                 | Workers who are not employees                                    | 5.1 Human Resource Management                 |                 | 158       |
| <b>Governance</b>                                   |                                                                  |                                               |                 |           |
| 2-9                                                 | Governance structure and composition                             | 2.1.1 Corporate Governance Structure          |                 | 36        |
| 2-10                                                | Nomination and selection of the highest governance body          | 2.1.1 Corporate Governance Structure          |                 | 36        |

|                                         |                                                                             |                                                                                       |  |                  |
|-----------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--|------------------|
| 2-11                                    | Chair of the highest governance body                                        | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-12                                    | Role of the highest governance body in overseeing the management of impacts | 1.2 Sustainability Governance Structure<br>4.1 Climate Strategy                       |  | 18<br>126        |
| 2-13                                    | Delegation of responsibility for managing impacts                           | 1.2 Sustainability Governance Structure                                               |  | 18               |
| 2-14                                    | Role of the highest governance body in sustainability reporting             | About This Report                                                                     |  | 4                |
| 2-15                                    | Conflicts of interest                                                       | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-16                                    | Communication of critical concerns                                          | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-17                                    | Collective knowledge of the highest governance body                         | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-18                                    | Evaluation of the performance of the highest governance body                | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-19                                    | Remuneration policies                                                       | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-20                                    | Compensation Determination Process                                          | 2.1.1 Corporate Governance Structure                                                  |  | 36               |
| 2-21                                    | Annual total compensation ratio                                             | Not disclosed for privacy reasons                                                     |  |                  |
| <b>Strategy, policies and practices</b> |                                                                             |                                                                                       |  |                  |
| 2-22                                    | Statement on sustainable development strategy                               | Message from the Chairman                                                             |  | 9                |
| 2-23                                    | Policy commitments                                                          | 2.1.2 Ethical Corporate Management<br>3.3.1 Supplier Management<br>5.2.3 Human Rights |  | 50<br>111<br>182 |
| 2-24                                    | Embedding policy commitments                                                | 3.3.1 Supplier Management                                                             |  | 111              |
| 2-25                                    | Processes to remediate negative impacts                                     | 2.1.2 Ethical Corporate Management<br>5.2.2 Employee Communication                    |  | 50<br>180        |
| 2-26                                    | Mechanisms for seeking advice and raising concerns                          | 2.1.2 Ethical Corporate Management<br>5.2.2 Employee Communication                    |  | 50<br>180        |
| 2-27                                    | Regulatory Compliance                                                       | 2.1.2 Ethical Corporate Management                                                    |  | 50               |
| 2-28                                    | Membership associations                                                     | 2.2.1 Operating Performance                                                           |  | 57               |
| <b>Stakeholder engagement</b>           |                                                                             |                                                                                       |  |                  |
| 2-29                                    | Approach to stakeholder engagement                                          | 1.3 Materiality Analysis and Stakeholder Communication                                |  | 20               |
| 2-30                                    | Collective bargaining agreements                                            | The Company has not established a trade union and has not entered into a collective   |  |                  |

|                                    |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                 |
|------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                    |                                      | bargaining agreement with its employees, but it respects employees' freedom to form, join or decline to join any lawful labour organisation of their choosing, including trade unions, works councils or other bodies. At each operating location, working conditions and terms of employment are communicated and coordinated through mechanisms such as labour-management meetings in accordance with local law, and the Company works to ensure that employees can exercise their rights of association and bargaining free from interference, discrimination, retaliation or harassment. |                                                                 |
| <b>GRI 3: Material Topics 2021</b> |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                 |
| 3-1                                | Process to determine material topics | 1.3 Materiality Analysis and Stakeholder Communication                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 20                                                              |
| 3-2                                | List of material topics              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 20                                                              |
| 3-3                                | Management of material topics        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Please refer to the management approach for each material topic |

## Topic disclosures

| GRI Standard              | Disclosure |                                                                                | Corresponding chapter                                                                                                                                       | Note | Page |
|---------------------------|------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| 201 Economic Performance  | 201-1      | Direct economic value generated and distributed                                | 2.2.1 Operating Performance                                                                                                                                 |      | 57   |
|                           | 201-2      | Financial implications and other risks and opportunities due to climate change | 4.1 Climate Strategy                                                                                                                                        |      | 126  |
|                           | 201-3      | Defined benefit plan obligations and other retirement plans                    | 5.2.1 Compensation and Benefits                                                                                                                             |      | 172  |
|                           | 201-4      | Financial assistance received from government                                  | 2.2.1 Operating Performance                                                                                                                                 |      | 57   |
| 202 Market Presence       | 202-1      | Ratios of standard entry level wage by gender compared to local minimum wage   | 5.2.1 Compensation and Benefits                                                                                                                             |      | 172  |
|                           | 202-2      | Proportion of senior management hired from the local community                 | 5.1 Human Resource Management                                                                                                                               |      | 158  |
| 204 Procurement Practices | 204-1      | Proportion of spending on local suppliers                                      | 3.3.2 Procurement and Raw Material Management                                                                                                               |      | 121  |
| 205 Anti-corruption       | 205-3      | Confirmed incidents of corruption and actions taken                            | No incidents relating to business ethics such as bribery and corruption, money laundering, breaches of the Company Act or insider trading occurred in 2025. |      |      |
| 206 Anti-competitive      | 206-1      | Legal actions for anti-competitive behavior, anti-trust                        | 2.1.2 Ethical Corporate                                                                                                                                     |      | 50   |

| GRI Standard            |       | Disclosure                                                                      | Corresponding chapter                                                                      | Note | Page |
|-------------------------|-------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------|------|
| Behavior                |       | and monopoly practices                                                          | Management                                                                                 |      |      |
| 207 Tax (2019)          | 207-1 | Approach to tax                                                                 | 2.2.2 Tax Policy                                                                           |      | 61   |
|                         | 207-2 | Tax governance, control and risk management                                     | 2.2.2 Tax Policy                                                                           |      | 61   |
| 301 Materials           | 301-1 | Materials used by weight or volume                                              | 3.3.2 Procurement and Raw Material Management                                              |      | 121  |
| 302 Energy              | 302-1 | Energy consumption within the organization                                      | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
|                         | 302-3 | Energy intensity                                                                | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
| 303 Water and Effluents | 303-2 | Management of water discharge-related impacts                                   | 4.2.2 Water Resource Management                                                            |      | 152  |
|                         | 303-3 | Water withdrawal                                                                | 4.2.2 Water Resource Management                                                            |      | 152  |
|                         | 303-4 | Water discharge                                                                 | 4.2.2 Water Resource Management                                                            |      | 152  |
|                         | 303-5 | Water consumption                                                               | 4.2.2 Water Resource Management                                                            |      | 152  |
| 305 Emissions           | 305-1 | Direct (Scope 1) GHG emissions                                                  | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
|                         | 305-2 | Energy indirect (Scope 2) GHG emissions                                         | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
|                         | 305-3 | Other indirect (Scope 3) GHG emissions                                          | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
|                         | 305-4 | Greenhouse gas emissions intensity                                              | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
|                         | 305-6 | Emissions of ozone-depleting substances (ODS)                                   | UMEC complies with the Montreal Protocol and does not purchase ozone-depleting substances. |      | 143  |
|                         | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 4.2.1 Energy and Greenhouse Gas Management                                                 |      | 143  |
| 306 Waste               | 306-1 | Waste generation and significant waste-related impacts                          | 4.2.3 Waste Management                                                                     |      | 156  |

| GRI Standard                              | Disclosure |                                                                                                               | Corresponding chapter                                                  | Note | Page       |
|-------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------|------------|
|                                           | 306-2      | Management of significant waste-related impacts                                                               | 4.2.3 Waste Management                                                 |      | 156        |
|                                           | 306-3      | Waste generated                                                                                               | 4.2.3 Waste Management                                                 |      | 156        |
|                                           | 306-4      | Waste diverted from disposal                                                                                  | 4.2.3 Waste Management                                                 |      | 156        |
|                                           | 306-5      | Waste directed to disposal                                                                                    | 4.2.3 Waste Management                                                 |      | 156        |
| 401 Employment                            | 401-1      | New employee hires and employee turnover                                                                      | 5.1.1 Talent Attraction and Retention                                  |      | 158        |
|                                           | 401-2      | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | 5.2.1 Compensation and Benefits                                        |      | 172        |
|                                           | 401-3      | Parental leave                                                                                                | 5.2.1 Compensation and Benefits                                        |      | 172        |
| 402 Labor/Management Relations            | 402-1      | Minimum notice periods regarding operational changes                                                          | 5.1.1 Talent Attraction and Retention                                  |      | 158        |
| 403 Occupational Health and Safety (2018) | 403-1      | Occupational health and safety management system                                                              | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-2      | Hazard identification, risk assessment, and incident investigation                                            | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-3      | Occupational Health Services                                                                                  | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-4      | Worker participation, consultation, and communication on occupational health and safety                       | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-5      | Worker training on occupational health and safety                                                             | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-6      | Promotion of worker health                                                                                    | 5.3.1 Occupational Health and Safety Management<br>5.3.2 Employee Care |      | 188<br>196 |
|                                           | 403-7      | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5.3.3 Contractor Management                                            |      | 177        |
|                                           | 403-8      | Workers covered by an occupational health and safety management system                                        | 5.3.1 Occupational Health and Safety Management                        |      | 188        |
|                                           | 403-9      | Work-related injuries                                                                                         | 5.3.1 Occupational Health and                                          |      | 188        |

| GRI Standard                        | Disclosure |                                                                                          | Corresponding chapter                                                                                                                                                                      | Note                                                                                                   | Page      |
|-------------------------------------|------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------|
|                                     |            |                                                                                          | Safety Management                                                                                                                                                                          |                                                                                                        |           |
|                                     | 403-10     | Work-related ill health                                                                  | 5.3.1 Occupational Health and Safety Management                                                                                                                                            |                                                                                                        | 188       |
| 404 Training and Education          | 404-1      | Average hours of training per year per employee                                          | 5.2 A Diverse and Inclusive Work Environment                                                                                                                                               |                                                                                                        | 168       |
|                                     | 404-2      | Programs for upgrading employee skills and transition assistance programs                | 5.2 A Diverse and Inclusive Work Environment                                                                                                                                               |                                                                                                        | 168       |
|                                     | 404-3      | Percentage of employees receiving regular performance and career development reviews     | UMEC is not disclosing the percentage of employees receiving performance reviews this year; disclosure will be made in future if its strategy changes or structural transparency improves. |                                                                                                        |           |
| 405 Diversity and Equal Opportunity | 405-1      | Diversity of governance bodies and employees                                             | 2.1.1 Corporate Governance Structure<br>5.1 Human Resource Management                                                                                                                      |                                                                                                        | 36<br>158 |
|                                     | 405-2      | Ratio of basic salary and remuneration of women to men                                   | 5.2.1 Compensation and Benefits                                                                                                                                                            |                                                                                                        | 172       |
| 406 Non-discrimination              | 406-1      | Incidents of discrimination and corrective actions taken                                 | The Company received no discrimination cases during the reporting period                                                                                                                   | For the human rights policy and risk identification and mitigation, please refer to 5.2.3 Human Rights | 182       |
| 408 Child Labor                     | 408-1      | Operations and suppliers at significant risk for incidents of child labor                | Age and identity checks are carried out in accordance with labour regulations when hiring employees, and only workers of or above the statutory working age are employed                   |                                                                                                        | 182       |
| 409 Forced or Compulsory Labor      | 409-1      | Operations and suppliers at significant risk for incidents of forced or compulsory labor | The Company's hiring arrangements, working hours, compensation, leave arrangements and separation procedures all comply with labour regulations and involve no form of forced or           |                                                                                                        | 182       |

| GRI Standard         | Disclosure |                                                                                              | Corresponding chapter                                                                                                                                                 | Note | Page |
|----------------------|------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
|                      |            |                                                                                              | compulsory labour, such as withholding identity documents, restricting personal freedom or compelling overtime                                                        |      |      |
| 418 Customer Privacy | 418-1      | Substantiated complaints concerning breaches of customer privacy and losses of customer data | The Company received no substantiated complaints concerning breaches of customer privacy during the reporting period, and no customer data was leaked, stolen or lost |      |      |

## Appendix II: Sustainability Accounting Standards Board (SASB Standards) Disclosure Index: Electrical and **Electronic Equipment**

| Disclosure topic: Energy Management          |                                                                                      |                                                                                                               |                                            |      |
|----------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------|------|
| Code                                         | Disclosure metric                                                                    | Summary                                                                                                       | Corresponding chapter                      | Page |
| RT-EE-130a.1                                 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable | Total energy consumed (GJ): 25,765.5<br>Percentage purchased electricity: 96.2%<br>Percentage renewable: 0.0% | 4.2.1 Energy and Greenhouse Gas Management | 143  |
| Disclosure topic: Hazardous Waste Management |                                                                                      |                                                                                                               |                                            |      |
| Code                                         | Disclosure metric                                                                    | Summary                                                                                                       | Corresponding chapter                      | Page |

| RT-EE-150a.1                                          | (1) Amount of hazardous waste generated, (2) percentage recycled                                | Hazardous waste                                                                                                   | -                     | 157  |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------|------|
| RT-EE-150a.2                                          | (1) Number and aggregate quantity of reportable spills, (2) quantity recovered                  | <ul style="list-style-type: none"> <li>Hazardous waste spills: 0</li> <li>No spills occurred</li> </ul>           | -                     | 157  |
| <b>Disclosure topic: Product Safety</b>               |                                                                                                 |                                                                                                                   |                       |      |
| Code                                                  | Disclosure metric                                                                               | Summary                                                                                                           | Corresponding chapter | Page |
| RT-EE-250a.1                                          | (1) Number of recalls issued, (2) total units recalled                                          | No; the Company had no product recalls during the year                                                            | -                     | 157  |
| RT-EE-250a.2                                          | Total amount of monetary losses as a result of legal proceedings associated with product safety | No; the Company incurred no monetary losses from legal proceedings associated with product safety during the year | -                     | 157  |
| <b>Disclosure topic: Product Lifecycle Management</b> |                                                                                                 |                                                                                                                   |                       |      |
| Code                                                  | Disclosure metric                                                                               | Summary                                                                                                           | Corresponding chapter | Page |
| RT-EE-410a.1                                          | Percentage of products by revenue that contain IEC 62474 declarable substances                  | Products containing IEC 62474 declarable substances accounted for 13.33% of revenue this year                     |                       |      |
| RT-EE-410a.2                                          | Percentage of eligible products by revenue certified to an energy efficiency certification      | Transformer products certified to an energy efficiency certification accounted for 38.34% of revenue this year    |                       |      |
| RT-EE-410a.3                                          | Revenue from renewable energy-related and energy efficiency-related products                    | Total revenue from renewable energy-related and energy efficiency-related products was NT\$279,771,726 this year  |                       |      |
| <b>Activity metric: Materials sourcing</b>            |                                                                                                 |                                                                                                                   |                       |      |
| Code                                                  | Disclosure metric                                                                               | Summary                                                                                                           | Corresponding         | Page |

|                                  |                                                                                                                        |                                                                                                                                                                                                                                                | chapter                                          |      |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|------|
| RT-EE-440a.1                     | Description of the management of risks associated with the use of critical materials                                   | Multi-site production and diversified supply source mechanisms have been established, with country-of-origin risk monitored regularly in order to improve supply chain resilience and reduce the risk of disruption.                           | 3.3.2<br>Procurement and Raw Material Management | 121  |
| Activity metric: Business ethics |                                                                                                                        |                                                                                                                                                                                                                                                |                                                  |      |
| Code                             | Disclosure metric                                                                                                      | Summary                                                                                                                                                                                                                                        | Corresponding chapter                            | Page |
| RT-EE-510a.1                     | Description of policies and practices for prevention of (1) corruption and bribery and (2) anti-competitive behavior   | The Company has adopted Ethical Corporate Management Best Practice Principles, Procedures and Guidelines for Ethical Corporate Management, and a Code of Ethical Conduct setting out the standards of conduct to be observed by all colleagues | 2.1.2 Ethical Corporate Management               | 50   |
| RT-EE-510a.2                     | Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption                 | No; the Company incurred no monetary losses from legal proceedings associated with bribery or corruption during the year                                                                                                                       | 2.1.2 Ethical Corporate Management               | 50   |
| RT-EE-510a.3                     | Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations | No; the Company incurred no monetary losses from legal proceedings associated with anti-competitive behaviour regulations during the year                                                                                                      | 2.1.2 Ethical Corporate Management               | 50   |
| Activity metric                  |                                                                                                                        |                                                                                                                                                                                                                                                |                                                  |      |
| Code                             | Disclosure metric                                                                                                      | Summary                                                                                                                                                                                                                                        | Corresponding chapter                            | Page |

|             |                                       |                                                            |               |          |                                       |     |
|-------------|---------------------------------------|------------------------------------------------------------|---------------|----------|---------------------------------------|-----|
| RT-EE-000.A | Production volume by product category | <b>Product category</b>                                    | <b>2025</b>   |          | 3.1.2 Innovation and R&D              | 75  |
|             |                                       |                                                            | <b>Output</b> | <b>%</b> |                                       |     |
|             |                                       | Electromagnetic components                                 | 10,243        | 66.95%   |                                       |     |
|             |                                       | Power supplies                                             | 1,819         | 11.89%   |                                       |     |
|             |                                       | Information and communication products                     | 3,238         | 21.16%   |                                       |     |
|             |                                       |                                                            |               |          |                                       |     |
|             |                                       |                                                            |               |          |                                       |     |
|             |                                       | <b>Total</b>                                               | 15,300        | 100.00%  |                                       |     |
|             |                                       | Note: share = output of each product / total annual output |               |          |                                       |     |
| RT-EE-000.B | Number of employees                   | Total headcount in 2025 was 560 employees                  |               |          | 5.1.1 Talent Attraction and Retention | 158 |

**Appendix III: "Operating Procedures for the Preparation and Declaration of Sustainability Reports for Listed Companies," Table 2, Climate-Related Information for Listed Companies**

| No. | Requirement                                                                                                    | Corresponding chapter | Page |
|-----|----------------------------------------------------------------------------------------------------------------|-----------------------|------|
| 1   | Describe the oversight and governance of climate-related risks and opportunities by the board of directors and | 4.1. Climate Strategy | 126  |

|   |                                                                                                                                                                                  |                                                                                                                                                                                                |     |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
|   | management                                                                                                                                                                       |                                                                                                                                                                                                |     |
| 2 | Describe how the identified climate risks and opportunities affect the Company's business, strategy and finances (short, medium and long term)                                   |                                                                                                                                                                                                | 126 |
| 3 | Describe the financial effects of extreme weather events and transition actions                                                                                                  |                                                                                                                                                                                                | 126 |
| 4 | Describe how the processes for identifying, assessing and managing climate risk are integrated into the overall risk management system                                           |                                                                                                                                                                                                | 126 |
| 5 | Where scenario analysis is used to assess resilience to climate change risk, describe the scenarios, parameters, assumptions, analytical factors and principal financial effects |                                                                                                                                                                                                | 126 |
| 6 | Where a transition plan is in place to manage climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks     | The Company does not yet have a transition plan for managing climate-related risks; this will be considered in future planning as the need arises.                                             | 134 |
| 7 | Where internal carbon pricing is used as a planning tool, describe the basis on which the price is set                                                                           | The Company does not yet use internal carbon pricing as a planning tool; this will be considered in future planning as the need arises and to support energy-saving and carbon-reduction work. | 134 |

|   |                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                       |     |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 8 | Where climate-related targets have been set, describe the activities covered, the greenhouse gas emission scopes, the planning horizon and annual progress; where carbon offsets or renewable energy certificates (RECs) are used to meet those targets, describe the source and quantity of the carbon credits offset or the number of RECs. | Please refer to "Climate-Related Information for TWSE/TPEX Listed Companies" in Table 2-2-3 of the Company's 2025 shareholders' meeting annual report | 134 |
| 9 | Greenhouse gas inventory and assurance status, reduction targets, strategies and specific action plans                                                                                                                                                                                                                                        |                                                                                                                                                       | 134 |
|   | State greenhouse gas emissions for the most recent two years (tonnes CO <sub>2</sub> e), intensity (tonnes CO <sub>2</sub> e / NT\$ million) and the scope of the data.                                                                                                                                                                       | Please refer to "Climate-Related Information for TWSE/TPEX Listed Companies" in Table 2-2-3 of the Company's 2025 shareholders' meeting annual report |     |
|   | State the assurance position for the most recent two years, including the scope of assurance, the assurance provider, the assurance standard and the assurance opinion.                                                                                                                                                                       |                                                                                                                                                       |     |
|   | State the greenhouse gas reduction base year and its data, reduction targets, strategies and specific action plans, and progress towards the reduction targets.                                                                                                                                                                               |                                                                                                                                                       |     |

**Appendix IV: "Operating Procedures for the Preparation and Declaration of Sustainability Reports for Listed Companies," Table 1-12 - Electronic Components Industry**

| Indicator                                                                         | Summary                                                                                                               | Corresponding chapter                      | Page |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------|
| Total energy consumed, percentage purchased electricity and renewable energy rate | Total energy consumed (GJ): 25,633.19<br>■ Percentage purchased electricity: 96.24%<br>■ Renewable energy rate: 0.00% | 4.2.1 Energy and Greenhouse Gas Management | 143  |
| Total water withdrawal and total water consumption                                | ■ Total water withdrawal (m <sup>3</sup> ): 25.54<br>■ Total water consumption (m <sup>3</sup> ): 5.11                | 4.2.2 Water Resource Management            | 152  |

| Weight of hazardous waste generated and percentage recycled                                                            | <div><div>■</div>Weight of hazardous waste: 0</div> <div><div>■</div>Percentage recycled: 0</div>                                                                                                                                                                                                                                                                                                          | 4.2.3 Waste Management                          | 156    |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------|--|--------|---|----------------------------|--------|--------|----------------|-------|--------|----------------------------------------|-------|--------|-------|--------|---------|--------------------------|----|
| Describe the categories, number of persons affected and rate of occupational injuries                                  | No colleagues suffered an occupational injury in 2025                                                                                                                                                                                                                                                                                                                                                      | 5.3.1 Occupational Health and Safety Management | 188    |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
| Product lifecycle management disclosure: weight of end-of-life products and electronic waste, and percentage recycled  | The Company operates a B2B business model with no end products, so this indicator is not applicable                                                                                                                                                                                                                                                                                                        |                                                 |        |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
| Description of the management of risks associated with the use of critical materials                                   | Please refer to the relevant chapter                                                                                                                                                                                                                                                                                                                                                                       | 3.3.2 Procurement and Raw Material Management   | 121    |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
| Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations | UMEC incurred monetary losses of NT\$0 from legal proceedings associated with anti-competitive behaviour regulations in 2025.                                                                                                                                                                                                                                                                              | 2.1.2 Ethical Corporate Management              | 50     |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
| Output of principal products by product category                                                                       | <table><tr><th rowspan="2">Product category</th><th colspan="2">2025</th></tr><tr><th>Output</th><th>%</th></tr><tr><td>Electromagnetic components</td><td>10,243</td><td>66.95%</td></tr><tr><td>Power supplies</td><td>1,819</td><td>11.89%</td></tr><tr><td>Information and communication products</td><td>3,238</td><td>21.16%</td></tr><tr><td>Total</td><td>15,300</td><td>100.00%</td></tr></table> | Product category                                | 2025   |  | Output | % | Electromagnetic components | 10,243 | 66.95% | Power supplies | 1,819 | 11.89% | Information and communication products | 3,238 | 21.16% | Total | 15,300 | 100.00% | 3.1.2 Innovation and R&D | 75 |
|                                                                                                                        | Product category                                                                                                                                                                                                                                                                                                                                                                                           |                                                 | 2025   |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                            | Output                                          | %      |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
|                                                                                                                        | Electromagnetic components                                                                                                                                                                                                                                                                                                                                                                                 | 10,243                                          | 66.95% |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
|                                                                                                                        | Power supplies                                                                                                                                                                                                                                                                                                                                                                                             | 1,819                                           | 11.89% |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
|                                                                                                                        | Information and communication products                                                                                                                                                                                                                                                                                                                                                                     | 3,238                                           | 21.16% |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |
| Total                                                                                                                  | 15,300                                                                                                                                                                                                                                                                                                                                                                                                     | 100.00%                                         |        |  |        |   |                            |        |        |                |       |        |                                        |       |        |       |        |         |                          |    |

|                                                            |        |         |
|------------------------------------------------------------|--------|---------|
| Electromagnetic components                                 | 10,243 | 66.95%  |
| <b>Total</b>                                               | 15,300 | 100.00% |
| Note: share = output of each product / total annual output |        |         |

Appendix V: Independent Accountant's Assurance Report

環隆科技股份有限公司  
會計師有限確信報告  
西元 2025 年度

| 會計師有限確信報告              |     |
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**會計師有限確信報告**

環隆科技股份有限公司 公鑒

**確信範圍**

本會計師接受環隆科技股份有限公司(以下簡稱環科公司)之委任，對 2025 年度永續報告書中所選定之永續績效資訊(以下稱「標的資訊」)，執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

**標的資訊及其適用基準**

有關環科公司之標的資訊及其適用基準詳列於附件一。

**管理階層之責任**

環科公司管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」，以及依照適當之基準編製標的資訊，包括依照全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之 2021 年 GRI 準則(GRI Standards)。環科公司管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制，維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

**本會計師之責任**

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

#### 會計師之獨立性及品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

#### 所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量環科公司內部控制之有效性，惟本確信案件並非對環科公司內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 與環科公司人員進行訪談，以瞭解環科公司之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解環科公司之主要利害關係人及利害關係人之期望與需求，雙方具體之溝通管道，以及環科公司如何回應該等期望與需求；
- 與環科公司攸關人員進行訪談，以瞭解用以蒐集、整理及報導標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 辨認及測試支持計算的假設；
- 針對來源資訊之相關文件，抽選樣本進行測試以檢查其正確性；

- 閱讀環科公司之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

#### 先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

#### 結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師：羅文振

西元二〇二六年八月三日



附件一：環科公司所選定之標的資訊及其適用標準。

| 編號      | 頁次     | 內文標題            | 標的資訊                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 適用基準               |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
|---------|--------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------|--------|---------|-----|-----------|-----|------|-----------------------|----|----|--------|-----|----|--------|--------|----|---|--------|----|-----------|---------|-----|--------|---------|-----|-------|----------------------|
| 1       | 104    | 4.2.1 能源與溫室氣體管理 | <p>環科公司 2025 年能源消耗量統計如下：</p> <table><tr><th>項目</th><th>單位</th><th>2025 年</th></tr><tr><td>非再生能源電力</td><td>GJ</td><td>24,788.32</td></tr><tr><td>汽油</td><td>GJ</td><td>122.05</td></tr><tr><td>柴油</td><td>GJ</td><td>653.09</td></tr><tr><td>天然氣</td><td>GJ</td><td>174.63</td></tr><tr><td>再生能源電力</td><td>GJ</td><td>—</td></tr><tr><td>消耗能源總量</td><td>GJ</td><td>25,738.10</td></tr><tr><td>外購電力百分比</td><td>百分比</td><td>96.31%</td></tr><tr><td>再生能源使用率</td><td>百分比</td><td>0.00%</td></tr></table> <p>註：<br/>1. 非再生能源電力之數據係自電電費單作為統計。<br/>2. 汽油及柴油之數據皆係購買量揭露；天然氣之數據係使用量揭露。<br/>3. 外購電力百分比=非再生能源電力÷消耗能源總量。<br/>4. 再生能源使用率=再生能源÷消耗能源總量。</p> | 項目                 | 單位     | 2025 年 | 非再生能源電力 | GJ  | 24,788.32 | 汽油  | GJ   | 122.05                | 柴油 | GJ | 653.09 | 天然氣 | GJ | 174.63 | 再生能源電力 | GJ | — | 消耗能源總量 | GJ | 25,738.10 | 外購電力百分比 | 百分比 | 96.31% | 再生能源使用率 | 百分比 | 0.00% | 環科公司 2025 年能源使用統計數據。 |
| 項目      | 單位     | 2025 年          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 非再生能源電力 | GJ     | 24,788.32       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 汽油      | GJ     | 122.05          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 柴油      | GJ     | 653.09          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 天然氣     | GJ     | 174.63          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 再生能源電力  | GJ     | —               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 消耗能源總量  | GJ     | 25,738.10       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 外購電力百分比 | 百分比    | 96.31%          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 再生能源使用率 | 百分比    | 0.00%           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 2       | 108    | 4.2.2 水資源管理     | <p>環科公司 2025 年自來水使用情況如下：</p> <p>單位：百萬公升</p> <table><tr><th>項目</th><th>2025 年</th></tr><tr><td>取水量</td><td>25.54</td></tr><tr><td>排水量</td><td>20.43</td></tr><tr><td>耗水量</td><td>5.11</td></tr></table> <p>註：<br/>1. 取水量係依自來水公司帳單進行統計。<br/>2. 排水量係依工業區污水維護費明細進行統計。<br/>3. 耗水量=取水量-排水量。</p>                                                                                                                                                                                                                                                                                                                                                   | 項目                 | 2025 年 | 取水量    | 25.54   | 排水量 | 20.43     | 耗水量 | 5.11 | 環科公司 2025 年用水及廢水統計數據。 |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 項目      | 2025 年 |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 取水量     | 25.54  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 排水量     | 20.43  |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 耗水量     | 5.11   |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |
| 3       | 37     | 2.1.2 誠信經營      | <p>環科公司 2025 年因與反競爭行為條例相關的法律訴訟而造成的金錢損失總額為新台幣 0 元。</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 環科公司 2025 年內部統計數據。 |        |        |         |     |           |     |      |                       |    |    |        |     |    |        |        |    |   |        |    |           |         |     |        |         |     |       |                      |



| 編號               | 頁次     | 內文標題           | 標的資訊                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 適用基準 |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
|------------------|--------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|--------|-----------|-------|-------|------------------|-------|----|--------------|----------------------|---|-----------|-----|---|----------|-----|---|----------|-----|---|-----------------------|
| 4                | 136    | 5.3.1 職業安全衛生管理 | <div>環科公司 2025 年員工職業傷害統計：</div> <table><thead><tr><th>類別</th><th>單位</th><th>2025 年</th></tr></thead><tbody><tr><td>可記錄職業傷害人數</td><td>人</td><td>0</td></tr><tr><td>嚴重職業傷害人數(排除死亡人數)</td><td>人</td><td>0</td></tr><tr><td>職業傷害所造成的死亡人數</td><td>人</td><td>0</td></tr><tr><td>可記錄職業傷害比率</td><td>百分比</td><td>0</td></tr><tr><td>嚴重職業傷害比率</td><td>百分比</td><td>0</td></tr><tr><td>職業傷害死亡比率</td><td>百分比</td><td>0</td></tr></tbody></table> <div>註：<br/>1. 可記錄的職業傷害比率=(可記錄職業傷害數/總經歷工時)×200,000。<br/>2. 嚴重職業傷害比率(排除死亡人數)=(嚴重職業傷害人數(排除死亡人數)/總經歷工時)×200,000。<br/>3. 職業傷害死亡比率=(職業傷害所造成的死亡人數/總經歷工時)×200,000。<br/>4. 上述數據排除員工的上下班交通及扭傷之工傷事件。</div> | 類別   | 單位     | 2025 年 | 可記錄職業傷害人數 | 人     | 0     | 嚴重職業傷害人數(排除死亡人數) | 人     | 0  | 職業傷害所造成的死亡人數 | 人                    | 0 | 可記錄職業傷害比率 | 百分比 | 0 | 嚴重職業傷害比率 | 百分比 | 0 | 職業傷害死亡比率 | 百分比 | 0 | 環科公司 2025 年員工職業傷害統計數據 |
| 類別               | 單位     | 2025 年         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 可記錄職業傷害人數        | 人      | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 嚴重職業傷害人數(排除死亡人數) | 人      | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 職業傷害所造成的死亡人數     | 人      | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 可記錄職業傷害比率        | 百分比    | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 嚴重職業傷害比率         | 百分比    | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 職業傷害死亡比率         | 百分比    | 0              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 5                | 55     | 3.1.2 創新研發     | <div>環科公司 2025 年依產品類別之產品產量統計如下：</div> <table><thead><tr><th>主要產品</th><th>產量(仟個)</th></tr></thead><tbody><tr><td>電磁零件</td><td>10,243</td></tr><tr><td>電源供應器</td><td>1,819</td></tr><tr><td>資訊產品</td><td>3,238</td></tr><tr><td>合計</td><td>15,300</td></tr></tbody></table>                                                                                                                                                                                                                                                                                                                                                            | 主要產品 | 產量(仟個) | 電磁零件   | 10,243    | 電源供應器 | 1,819 | 資訊產品             | 3,238 | 合計 | 15,300       | 環科公司 2025 年產品產量統計數據。 |   |           |     |   |          |     |   |          |     |   |                       |
| 主要產品             | 產量(仟個) |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 電磁零件             | 10,243 |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 電源供應器            | 1,819  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 資訊產品             | 3,238  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |
| 合計               | 15,300 |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |        |        |           |       |       |                  |       |    |              |                      |   |           |     |   |          |     |   |          |     |   |                       |