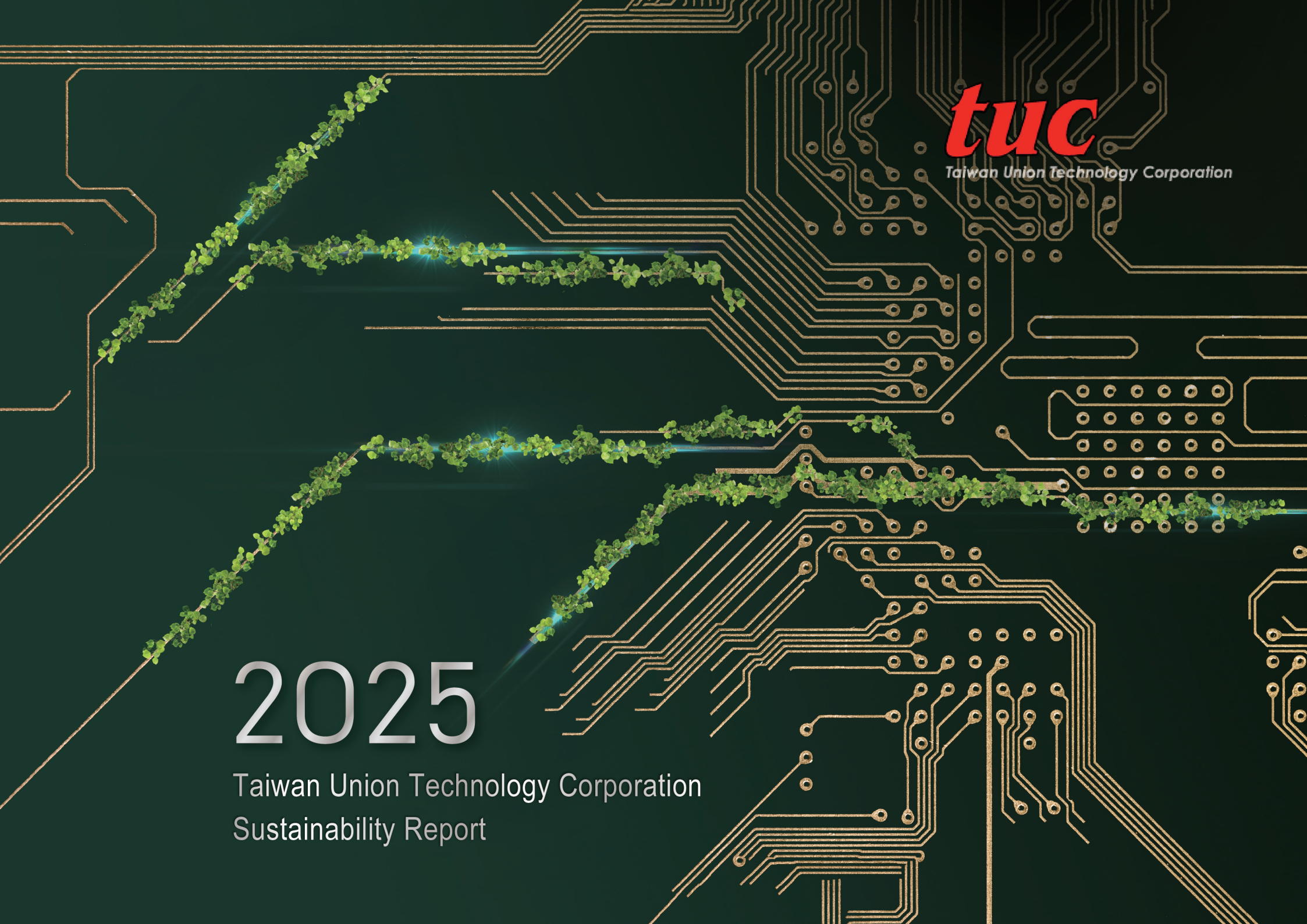




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Taiwan Union Technology Corporation

2025

Taiwan Union Technology Corporation
Sustainability Report

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Message from the Management

Taiwan Union Technology Corporation (TUC) is committed to sustainable corporate development and accountability to stakeholders and continues to publish its Sustainability Report annually. Through this Report, TUC communicates to all stakeholders its ongoing efforts toward sustainable operations, including the establishment of ethical governance, innovative R&D, energy conservation and carbon reduction, green products, information security protection, occupational health and safety, talent development, compensation and benefits, and the enhancement of operational performance.

Amid the exponential growth in AI model scale and demand for computational power, data centers are undergoing a comprehensive transformation, from computing chips to network communication architecture. TUC has long been deeply engaged in the field of advanced materials and is well-positioned to meet the technical demands of hyperscale AI clusters. Benefiting from the surge in high-end orders driven by AI infrastructure upgrades, TUC delivered outstanding performance in 2025. Not only did revenue achieve strong growth, but optimization of the product portfolio also significantly improved the profit structure, with gross margins exceeding expectations and further solidifying TUC's leading position within the critical AI supply chain. In addition, TUC obtained AS9100:2016 Aerospace Quality Management System certification and ISO 27001:2022 Information Security Management System certification, demonstrating its capability in key materials while implementing ESG practices and digital governance, thereby steadily aligning with high-end international supply chains.

In response to the evolving global environment, TUC has adopted proactive capacity expansion and supply chain strategies. In 2025, TUC Thailand officially commenced mass production, not only meeting customers' needs for geopolitical risk diversification but also injecting new momentum into operational growth. TUC continues to engage in close collaborative R&D with upstream partners to secure the supply of critical raw materials and has earned the trust of global leading companies through rigorous verification processes. TUC will continue to uphold the highest standards of corporate governance and remain committed to integrity, innovation, and passion. While pursuing profitability growth and shareholder value, TUC also strives to become a key driver of sustainable development within the global electronics industry.

With regard to green sustainability, in addition to complying with relevant environmental regulations, TUC continued conducting greenhouse gas inventories in 2025 in order to implement more effective carbon reduction measures targeting different sources of greenhouse gas emissions. Based on the systematic inventory results, TUC established corresponding emission reduction targets. It formulates policies for energy saving, carbon emission reduction, greenhouse gas reduction, water conservation, and waste management based on greenhouse gas emissions, water consumption, and total waste weight. In addition, it implements pollution prevention and control measures to maintain environmental quality. TUC establishes strategies and objectives to address potential risks and opportunities associated with climate change, including carbon neutrality, carbon fees, and the transition to green energy. It also develops company strategies and goals and implement appropriate countermeasures to meet global standards.

At TUC, we recognize that employees are our most valuable assets. As such, TUC places great emphasis on fostering a positive work environment, promoting employee development, and providing comprehensive care for our staff. To this end, the Company has implemented a range

of communication channels throughout TUC and continues to support various initiatives related to employee relations, workplace safety, and health promotion. The ultimate goal is to create a workplace that is both friendly and safe for employees, while also fostering a harmonious relationship between employers and employees. TUC pledges to adhere strictly to all pertinent occupational safety and health regulations and other relevant requirements. Additionally, it is committed to enhancing the awareness of occupational safety and health among its employees through education, thereby mitigating the risk of accidents within the Company's purview. Furthermore, TUC conducts employee health checks, implements fire safety management, and fosters a friendly working environment on an annual basis. Through the regular convening of "Occupational Safety and Health Committee Meetings," it proactively identifies and eliminates potential workplace hazards. To further strengthen workplace safety and environmental management, TUC promotes the implementation of ISO 14001 and ISO 45001 management systems. It conducts regular assessments of environmental factors and occupational safety & health risks, and establishes targets and management plans to continuously improve our performance in these areas.

Looking ahead, with the rapid development of the AI industry and national-level infrastructure projects, increasing capital expenditures by cloud service providers are expected to drive demand for advanced materials. TUC will continue to align its high-end product portfolio with next-generation communication technology requirements. With the completion and operation of the Thailand plant, TUC will not only satisfy customers' needs for geographical diversification but also inject additional growth momentum into operations. TUC will continue to uphold the highest standards of corporate governance and remain committed to integrity, innovation, and passion. Through advanced technologies and high-quality services, TUC will continue to strengthen customer trust while pursuing profitable growth, fulfilling sustainable development goals, maximizing shareholder value, and delivering on its corporate social responsibility commitments as it steadily advances toward sustainable corporate operations.

Chairman,
Taiwan Union Technology Corporation

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About the Report

About the Report

In pursuit of sustainable management and increased information transparency, TUC will continue to publish the Sustainability Report. The purpose of this Report is to inform stakeholders about the Company's progress in establishing honest governance, promoting environmental sustainability, fostering a healthy workplace, and enhancing employee salary packages, all in alignment with our commitment to sustainable management. TUC welcomes continued attention and valuable feedback from stakeholders, which will help the Company further advance in the implementation of sustainable management practices.

ESG Information Disclosure

Disclosure Category	Scope
Period	This Report encompasses the entirety of 2025. To ensure comprehensive and consistent information disclosure, any sections addressing operating activities spanning multiple years will be distinctly indicated within this Report.
Location of Operations	Hsinchu, Taiwan
Financial Statistics	TUC's Parent Company Only
Environmental Safety and Health Statistics Employee Statistics Performance of Public Welfare Activities	- TUC's Parent Company Only - Additional disclosure of greenhouse gas inventories for subsidiaries Taiwan Union Technology (ChangShu) Corporation and Taiwan Union Technology (ZhongShan) Co., Ltd. is provided in Appendix 3: Climate-Related Financial Disclosures.
Restatements of information	- In Section 3.3 "Operational Performance" of the original 2024 report, financial data for 2022–2024 did not fully comply with GRI Standards 2021 (GRI 201-1 Economic Performance). The data for 2023–2025 has been restated in this Report. - In Section 4.1 "Water Resources Management" of the original 2024 report, recycled water volume was not included in the total water withdrawal. The relevant data has been revised in this Report. - In Section 4.2 "Energy Conservation and Carbon Reduction" of the original 2024 report, gasoline, diesel, and natural gas consumption were not included in the energy consumption inventory. The total energy consumption and energy intensity data have therefore been revised in this Report. - In Section 4.2 "Energy Saving and Carbon Reduction" of the original 2024 report, incorrect data were reported for the installed capacity of Phase III solar power generation in the 2023–2025 energy-saving initiatives; the figures have been corrected in this Report. - In Section 4.2 "Energy Saving and Carbon Reduction," Section 4.5.1 "Climate Change Governance Framework," and Appendix 3 "Climate-Related Financial Disclosures" of the original 2024 report, the greenhouse gas reduction targets have been revised in response to TUC's participation in the Ministry of Environment's voluntary emission reduction program (technology benchmarking designated reduction rate initiative). The relevant targets have been updated in the respective sections of this Report. - In Section 1.1 "Sustainability Promotion Committee/ People Group Objectives/ Employee Turnover Rate" and Section 5.1.2 "Employee Statistics/ New Hire and Resignation Ratios," the calculation methodology for percentages was adjusted. Accordingly, historical data for 2023 and 2024 have been restated in this Report. - In Section 5.3 "Occupational Safety and Health," incorrect data regarding the number of employees undergoing Level 1 and Level 2 special occupational health examinations in 2024 have been corrected in this Report.

Disclosure Category	Scope
The reporting scope of this Report does not include the following subsidiaries included in the consolidated financial statements	Taiwan Union Holding Corporation (TUCH) Taiwan Union Technology (Thailand) Co., Ltd. Taiwan Union (Samoa) Corporation (TUCS) Taiwan Union Investment Corporation (TUCI) TUC (ChangShu) TUC (ZhongShan)

Report Preparation Basis and Information Verification Method

- ◆ This Report adheres to the Global Reporting Initiative (GRI) Standards 2021 and satisfies the provisions of the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies" (hereafter referred to as the Rules). The Appendix of this Report includes the GRI Content Index, Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB) industry-specific standards, and Sustainability Disclosure Indicators for the Electronic Components Industry as required by Taipei Exchange (TPEX), which stakeholders may consult for further information.
- ◆ The financial data presented in this Report have been audited and certified by Deloitte Taiwan in accordance with International Financial Reporting Standards (IFRS) and are denominated in NT\$ thousands, except for energy intensity and greenhouse gas emission intensity, which are calculated using revenue in NT\$ millions as specified by regulatory authorities, and charitable activity sponsorships are presented in NT dollars. Information regarding environmental protection, employees, and occupational safety has been compiled by the respective departments and verified by the relevant department supervisors. This information is presented in the form of general international indicators.
- ◆ TUC, while adhering to the provisions of the Rules, has established procedures for sustainability report preparation and assurance in compliance with operational regulations. These procedures have been integrated into our internal control system after being submitted to the Audit Committee and Board of Directors for approval and implementation in March 2023. In 2024, the internal control system was amended to include sustainability information management, with these changes approved by both the Audit Committee and Board of Directors. The Audit Office conducts management audits of sustainability-related information in accordance with the annual audit plan.
- ◆ To guarantee the quality of the disclosures in this Report, TUC underwent an internal review by the ESG Committee. Following this, TUC commissioned GREAT Certification, an external independent organization, to conduct a Type 1 medium assurance level verification in accordance with the AA1000AS v3 assurance standard. This verification confirmed compliance with the GRI Standards 2021 and resulted in an assurance statement, which can be found in the Appendix of this report.
- ◆ This Report was submitted to the Board of Directors for review and approval before being filed on the platform designated by the competent authority at the end of August 2026.

Frequency of Publication

This is TUC's fifth Sustainability Report. TUC will continue to publish the Report annually. To increase transparency and accessibility of disclosed information, the complete Sustainability Report can be downloaded electronically from TUC's official website.

Previous release date: August 2025.

Current release date: August 2026.

Next release date: August 2027.



Download the Report

Feedback

If you have any questions or suggestions regarding this Report, please contact us:

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ESG Sustainability Performance



Governance/Economic Aspect

Sustainability Information in 2025

- ◆ TUC is ranked in the 6% to 20% range of TWSE/TPEX listed companies according to The Corporate Governance Evaluation System.
- ◆ The number of independent directors exceeded half the number of directors.
- ◆ All independent directors have not served for more than three consecutive terms.
- ◆ All directors completed over six hours of professional training, whereas the Corporate Governance Officer completed 12 hours of professional training.
- ◆ Performance evaluation for the Board of Directors, functional committees, individual directors, and committee members yielded an average score of over 95 points; the external evaluation of the Board of Directors was rated as "Excellent."
- ◆ Online integrity training courses were held, with a total of 1,033 participants.
- ◆ No breaches of integrity, corporate governance regulations, or significant shortcomings in internal control practices were reported at TUC.
- ◆ Obtained AS 9100:2016 Aerospace Quality Management and ISO 27001:2022 Information Security Management System certification.
- ◆ TUC continued to retain the validity of the Taiwan Intellectual Property Management System (TIPS) A-level verification.
- ◆ There were no major information security incidents that caused disruptions to TUC's operations. A total of 684 people attended TUC's annual information security training courses.
- ◆ TUC reported an individual revenue of NT\$13,990,259 thousand.
- ◆ Halogen-free materials (including high-speed ones) made up 16.9% of the global market share, whereas specialty substrates (including high-speed substrates, packaging substrates, and RF substrates) constituted 13.1% of the global market share.
- ◆ R&D expenditure accounted for 3.68% of TUC's standalone revenue.
- ◆ TUC's customer satisfaction survey yielded a score of 88 points.
- ◆ No significant deficiencies were found in the Company's customer audits. No violations of customer privacy or trade secrets were reported at TUC.



Environmental Aspect

Sustainability Information in 2025

- ◆ TUC continued to ensure the effective operation of the ISO 14001:2015 environmental management system.
- ◆ A company-wide greenhouse gas inventory was conducted according to the ISO 14064-1:2018 Greenhouse Gas Inventory Standards, and has passed third-party verification.
- ◆ Energy intensity was 32.2356, a decrease compared with 2024. (Unit: energy consumption in GJ/per million revenue)
- ◆ TUC's vigorously implemented energy-saving projects contributed to 209.829 MWh of electricity saved in total.
- ◆ TUC's standalone greenhouse gas emissions were as follows: Scope 1 emissions amounted to 19,554.7919 metric tons of CO₂e; Scope 2 emissions amounted to 27,286.5371 metric tons of CO₂e; and Scope 3 emissions amounted to 89,300.3575 metric tons of CO₂e.
- ◆ The greenhouse gas emission intensity of the standalone entity is 9.7312. (Unit: Standalone entity greenhouse gas emissions in metric tons of CO₂e/per million revenue)
- ◆ TUC has been in compliance with RoHS and REACH regulations on the management of hazardous substances in electrical and electronic equipment and chemicals, as well as customers' requirements for hazardous substance management. TUC's suppliers are also required to sign a letter of commitment to ensure that no hazardous substances are used.
- ◆ There were no complaints regarding the management of hazardous substances, and no conflict minerals were procured.
- ◆ TUC conducted environmental and social (including human rights) assessments and audits of key raw material suppliers, completing document reviews and on-site audits for 28 suppliers. No major non-conformities were identified.
- ◆ There were no instances in which suppliers caused disruptions to TUC's supply chain due to material violations of ESG-related environmental, human rights, or occupational health and safety regulations.
- ◆ The waste recycling rate was maintained at above 75%.



People (including human rights) Aspect

Sustainability Information in 2025

- ◆ All employees are categorized as working full-time in order to safeguard their employment rights.
- ◆ The local employment rate for senior executives is 100%.
- ◆ Direct employees were paid approximately double the local minimum wage regardless of gender.
- ◆ The gap in both base salary and total compensation ratios between male and female employees, including both direct and indirect personnel, has been narrowing year by year.
- ◆ For non-managerial full-time employees at TUC, the average annual salary was NT\$1,027,635, whereas the median annual salary was NT\$907,334.
- ◆ Human rights training for new employees has reached 100% completion rate, with current employees attaining a 91.66% completion rate.
- ◆ Employees receive 9.2 hours of training on average, with female and male employees receiving 11.0 hours and 9.0 hours of training on average, respectively.
- ◆ There were no recorded cases of human rights violations. In addition, no major non-conformities were identified during customer on-site RBA audits.
- ◆ TUC continued to ensure the effective operation of the ISO 45001:2018 occupational health and safety system.
- ◆ No violations of Labor Standards Act were reported at TUC.

01 Stakeholder Engagement

- 1.1 Sustainability Promotion Committee
- 1.2 Identifying Stakeholders
- 1.3 Stakeholder Communication
- 1.4 Identifying Material Topics
- 1.5 Sustainable Development Goals

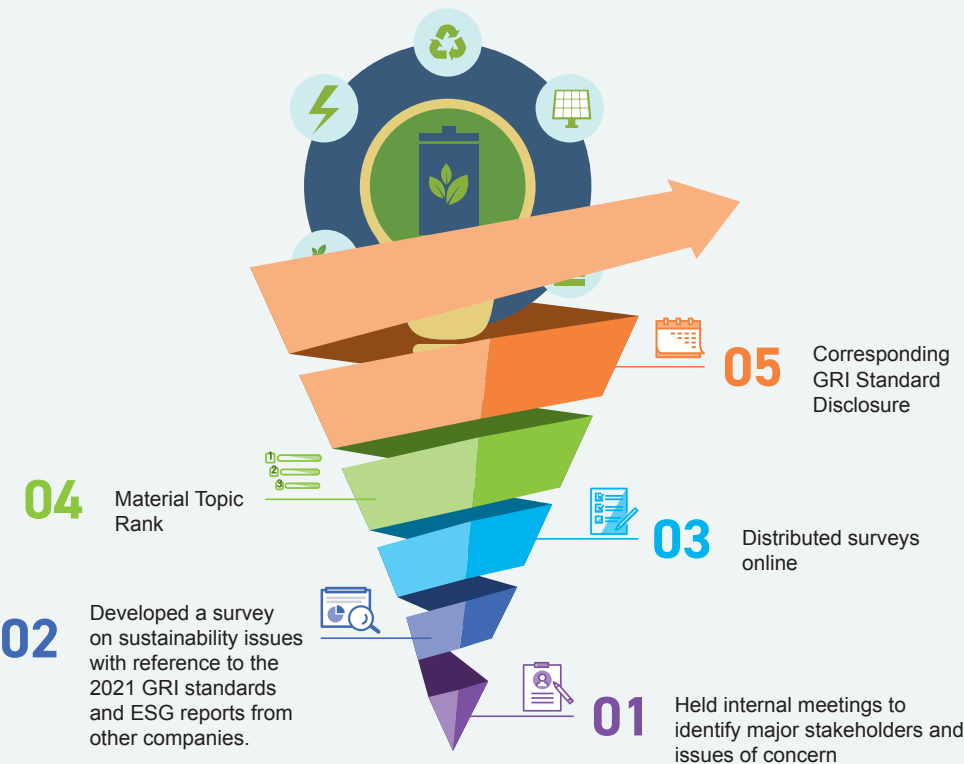


1.1 Sustainability Promotion Committee

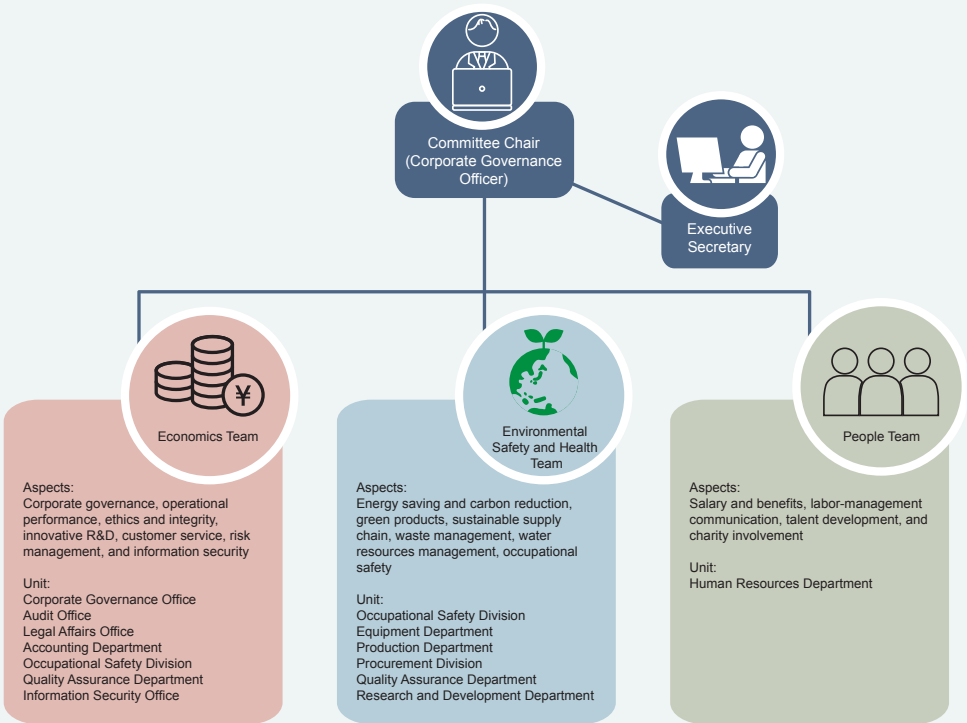
In order to implement its corporate sustainability philosophy, TUC follows the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and has, in recent years, formulated and revised its Sustainable Development Best Practice Principles, which have been approved by the Board of Directors. In 2025, taking into account the Company’s potential impacts on ecosystems, provisions related to biodiversity were added. In addition, to foster industry talent development, the Company incorporated provisions to evaluate the establishment of industry–academia collaboration programs. The Company’s sustainability governance is led by the Corporate Governance Office as the dedicated (full-time or concurrent) unit responsible for proposing and implementing relevant policies, systems, management approaches, and concrete action plans.

The Corporate Governance Office has established a Sustainable Promotion Committee (ESG Committee) that is task-organized and comprises the Legal Affairs Office, the Occupational Safety Division, and the Human Resources Department. The Committee meets every six months, with the Corporate Governance Officer serving as the chairman. The Committee is responsible for drafting the Company’s sustainable development strategy, which, upon approval by the President, will be gradually promoted and implemented within the Company. The goal is to integrate the concept of sustainable management into TUC’s corporate culture. The ESG Committee has established functional teams to gather stakeholder feedback on TUC’s green initiatives, workplace safety, sustainable supply chain management, labor and human rights practices, operational performance, and corporate governance. This information will inform the annual implementation of TUC’s ESG plan, which encompasses environmental, people (including human rights), and corporate governance aspects of sustainable development.

▼ The Stakeholder Engagement Process



▼ ESG Committee



Stakeholder Engagement

At the same time, each working group under ESG Committee sets future targets based on its annual implementation performance and continuously tracks progress toward their achievement.

Group	2025 Targets	2025 Performance	2026 Targets
Economics Team	Corporate governance evaluation: Maintain the evaluation bracket among TPEx-listed companies.	Achieved; maintained a ranking within the 6%–20% bracket among TPEx-listed companies.	Maintain corporate governance evaluation bracket among TPEx-listed companies.
Environmental Safety and Health Team	◆ Total greenhouse gas emissions (Note) ➢ Reduced emissions by 1.7% by 2025 compared with the base year (2021). ➢ Reduce emissions by 3.4% by 2030 compared with the 2021 base year (2021). ◆ Occupational safety: zero occupational injury incidents.	◆ Greenhouse gas reduction target achieved; emissions in 2025 decreased by 3.76% compared with the base year (2021). ◆ Occupational safety target not achieved; one occupational injury incident occurred.	◆ Total greenhouse gas emissions: achieve a 3.4% reduction by 2030 compared with the base year (2021). ◆ Occupational safety: zero occupational injury incidents.
People Team	◆ Employee turnover: Maintain employee turnover at a rate of 11%. ◆ Training hours: continuous increase.	◆ Turnover rate target not achieved; turnover rate was 14.64%. ◆ Training hours target not achieved; average training hours were 9.2 hours per employee, lower than 9.7 hours in 2024.	◆ Training hours: at least 8 hours per employee on average. ◆ Internal training attendance rate: not lower than the previous year (≥90%).

Note: Following TUC’s participation in the Ministry of Environment’s voluntary emission reduction program under the technology benchmarking scheme and based on the Ministry’s evaluation and recommendations, the Company revised its emission reduction targets to make them more practical and achievable.

During the preparation of this Report, each working group under the ESG Committee engaged in intensive communication, collected ESG-related data, and planned future targets. This process enhanced employees’ understanding of the long-term benefits of TUC’s ESG initiatives for sustainable operations, thereby encouraging active participation in the report preparation process. Once completed, the Chair of the ESG Committee confirmed that this Report covers all material topics and complies with the reporting principles required under the GRI Standards.

In addition, to strengthen the Board of Directors’ engagement in the Company’s sustainability initiatives, TUC has established a practice whereby the Corporate Governance Office reports the previous year’s sustainability performance to the Board in the first quarter of each year. On March 12, 2025, the Corporate Governance Officer reported to the Board on the ESG performance of the previous year, as well as the identification of material topics for the 2024 Sustainability Report, the report structure, and the implementation plan for greenhouse gas inventory. Upon completion of this Report, the 2024 Sustainability Report was submitted to the Board of Directors for discussion and resolution on August 13, 2025, and subsequently filed with the designated ESG digital platform of the competent authority. Aside from providing recommendations on the Company’s ESG outcomes, the Board of Directors also expressed concern about the potential financial impact of carbon trading on the Company after

it is officially rolled out. As regards the carbon reduction promotion plan proposed by the Company, the Board of Directors reviewed the feasibility of the targets and plan, the progress of the plan, and its implementation outcomes, and will make recommendations for adjustments or modifications when necessary. TUC ensures effective and continuous operation of sustainable development strategies, ESG promotion plans, and implementation results through regular monitoring by the Board of Directors.

1.2 Identifying Stakeholders



Stakeholders are individuals or groups that have an impact on TUC or are impacted by it. Each department first identifies the stakeholders they regularly interact with during business transactions. Then, they evaluate the frequency of interaction between each stakeholder and TUC, as well as the level of mutual influence and importance, through internal meetings and with reference to the same industry, thereby identifying six categories of stakeholders that are essential to TUC. Considering that there have been no changes in the major stakeholders as the industry has been stable in recent years, the Company maintains the outcomes of key stakeholder identification in the previous year, where these key stakeholders include shareholders/investors, customers, employees, suppliers, local communities, and government agencies.



1.3 Stakeholder Communication

TUC has diverse stakeholders with varying interests. The concerns of each stakeholder category differ. TUC's departments engage with stakeholders through various channels to ensure timely communication and understanding of the Company's operations. TUC also tracks stakeholder requests and expectations and responds promptly. The Company reports to the Board of Directors annually on its communication with key stakeholders.

TUC departments gathered concerns expressed by key stakeholders during regular business interactions. The ESG Committee then referenced the 2021 GRI Standards and ESG reports published by the same industry to compile these concerns. They summarized 19 sustainability issues that are more relevant to TUC, encompassing the economic, environmental, and people (including human rights) aspects. This ensures that TUC's sustainability information meets the GRI Standards' requirements for integrity and diversity.

Major Stakeholders	Key Responsibilities of the Company	Topic of Concern	Communication Channel/Frequency	Communication Statistics for the Current Year
Shareholders/ Investors	◆ Ensure compliance with the latest laws, regulations, and policy revisions set forth by competent authorities. Promptly respond to and adjust the type and content of company information disclosure to meet regulatory requirements. ◆ Provide synchronized, real-time, and accurate company information promptly, and aim for balanced disclosure of investment information. ◆ Maintain a long-term, stable dividend policy that provides appropriate investment returns. ◆ A sound financial strategy, excellent corporate credit, and strong operational performance are essential components for success in business.	◆ Market Image ◆ Economic Benefits ◆ Environmental and People (including human rights) Regulatory Compliance ◆ Invest ◆ Employer-Employee Relations ◆ Supplier Environmental Assessment ◆ Products and Services Labeling ◆ Product Liability Compliance ◆ Privacy, Health, and Safety of Stakeholders	◆ Contact Person: Mr. Huang, Corporate Governance Office TEL: 03-5551103 #116 ◆ Shareholder's Meeting ◆ Establish an investor contact window on the Company's website, including an email address and contact number to facilitate open communication between investors and the Company. ◆ Designate a dedicated department for corporate investment relations to handle communication with both domestic and foreign corporate investment institutions. ◆ Immediate disclosure on the Market Observation Post System, as well as press releases or press conferences as necessary, are required for material events.	◆ Held one Shareholders' Meeting. ◆ The Market Observation Post System announced 62 material disclosures. ◆ Participated in 19 investor conferences.
Customers	◆ Offer the most competitive and highest quality products and services available in the market. ◆ Enhance customer satisfaction by providing comprehensive customer support. ◆ Establish enduring, intimate, and reliable business alliances with clients. ◆ Encourage all employees to comply with the confidentiality agreement and the code of conduct when interacting with the media.	◆ Non-discriminatory ◆ No Forced Labor ◆ Anti-corruption ◆ Employer-Employee Relations ◆ Occupational Health and Safety ◆ Environmental and People (including human rights) Regulatory Compliance ◆ Corporate Social Responsibility and Environmental Assessment ◆ Privacy, Health, and Safety of Customers ◆ Products and Services Labeling ◆ Product Liability Compliance	◆ Contact Person: Mr. Huang, Corporate Governance Office TEL: 03-5551103 #116 ◆ Established a customer-oriented business model and honest partnerships, and are committed to innovation and research and development of advanced base materials for the global electronics industry. ◆ Used high-quality raw materials and have a full set of reliable supply partners to meet customer order needs with professional production planning and inventory management. ◆ Adhered to strict manufacturing management and a thorough testing system to develop stable and reliable products. ◆ Strive to continuously improve efficiency and offer real-time response services on a global scale. ◆ Collaborate with customers during audits related to product environmental responsibilities and provide support for ongoing prevention and continuous improvement efforts. ◆ Advocacy and training are provided to employees who may face the media and need to comply with information disclosure rules and regulations.	◆ The annual customer satisfaction survey score reached 88 points, exceeding the industry average by 6.1 points. ◆ No significant deficiencies were found in customer audits. ◆ No incidents involving leakage of customer personal data or trade secrets occurred.

Major Stakeholders	Key Responsibilities of the Company	Topic of Concern	Communication Channel/Frequency	Communication Statistics for the Current Year
Suppliers	- Legal and fair trade. - Understand environmental safety precautions and specification details. - Understand and provide relevant assistance for companies in implementing social responsibility.	- Market Image - Economic Performance - Environmental Regulatory Compliance - Employer-Employee Relations - Labor Assessments for Suppliers - Non-discriminatory - No Forced Labor - Anti-corruption - People (including human rights) Regulatory Compliance - People (including human rights) Impact Assessment for Suppliers - Product Liability Compliance	- Contact Person: Mr. Huang, Corporate Governance Office TEL: 03-5551103 #116 - Carry out relevant operations in accordance with the supplier management policy set by the Company - Sign the corporate social responsibility/environmental protection commitment letters - Annual audit of suppliers and contractors	- A total of 79 existing suppliers have signed the Human Rights and Environmental Declaration, with a signing rate of 94.94%. - A total of four new suppliers signed the Human Rights and Environmental Declaration, representing a 100% signing rate.
Employees	- Ensuring and respecting human rights - Career development - Evaluation and treatment that is legal compliant and fair - Safe and healthy environment - Flexible benefits and health promotion	- Employer-Employee Relations - Non-discriminatory - No Forced Labor - Anti-corruption - Occupational Health and Safety - Diversity and Equal Opportunities - People (including human rights) Regulatory Compliance	- Contact Person: Ms. Yang, Human Resources Department TEL: 03-5551103 #310 - Occasional communication meetings between supervisors and employees - Planning a comprehensive education and training program. - Set up employee service hotline and message board - Set up a sexual harassment complaint hotline and mailbox - On-site medical personnel to provide medical consultation and other services for employees - Free annual employee health check-ups	- Held 4 labor-management meetings. - The average and median annual salaries of full-time employees in non-managerial positions increased compared to 2024. - The annual employee survey score was 4.49 points, and there were no low-scoring items requiring improvement.
Local Communities	- Compliance with Environmental Regulations - Environmental Pollution Prevention - Community Involvement and Feedback - On-site support and assistance	- Waste Management - Exhaust Emissions and Odors - Wastewater Discharge and Treatment - Community Involvement in Development	- Contact Person: Mr. Li, Occupational Safety Division TEL: 03-5551103 #155 - Contact Person: Mr. Cho, Division of General Affairs TEL: 03-5551103 #308	Participated in 10 public welfare activity projects.
Government Authorities	- Ensure compliance with the most recent laws, regulations, and policy updates from competent authorities in order to satisfy regulatory obligations. - Policy advocacy, coordination, and implementation	- Waste Management and Recycling - Waste Water Treatment and Reuse - Management of Energy Resource Usage - Greenhouse Gas Control - Occupational Health and Safety - Labor Compliance - Environmental Regulatory Compliance	- Contact Person: Mr. Li, Occupational Safety Division TEL: 03-5551103 #155 - Contact Person: Ms. Yang, Human Resources Department TEL: 03-5551103 #310	- The Market Observation Post System announced 62 material disclosures. - Two incidents of legal violations resulting in penalties occurred, and corrective actions have been completed.

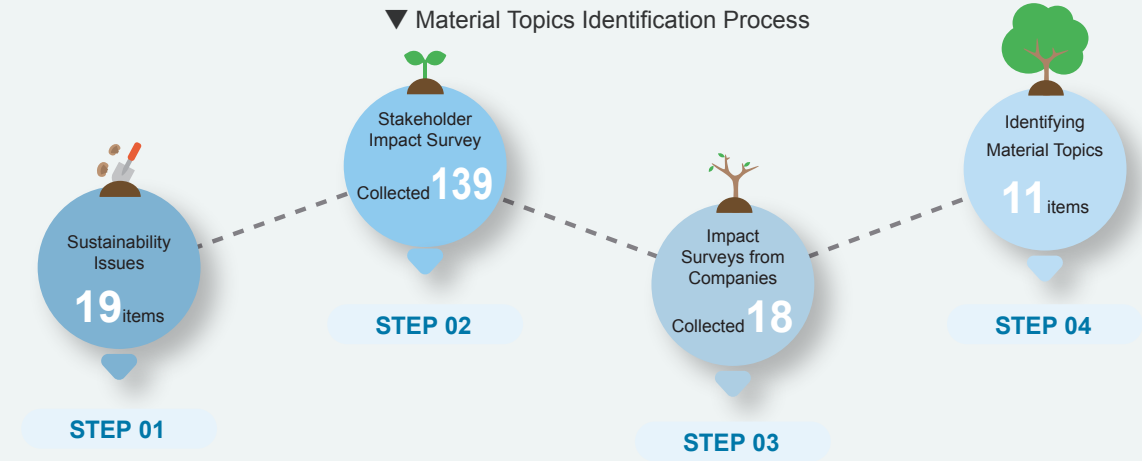
1.4 Identifying Material Topics

Dimension	Sustainability Issues
Environmental Aspect	Water stewardship, energy management, greenhouse gas control, waste management, sustainable supply chain, green products, and climate change
People (including human rights) Aspect	Compensation and benefit, labor-management communication, occupational safety and health, talent development, human rights protection, and charity involvement
Economic Aspect	Ethics and integrity, operational performance, innovation and R&D, information security protection, product quality and safety, and customer service

Note: Corporate governance, risk management, regulatory compliance, and grievance mechanisms are crucial disclosures in this Report. Therefore, they are not redundantly included in the sustainability survey.

The ESG Committee of TUC identified 19 sustainability topics and conducted an online questionnaire survey among key stakeholders, including shareholders/investors, employees, customers, suppliers, government authorities, and local communities. The survey assessed the perceived impact of each sustainability topic on these stakeholders. At the same time, a separate questionnaire was distributed to the Company's management to evaluate the impacts and severity of each sustainability topic on the Company's internal and external economic, environmental, and social (including human rights) aspects. Overall, the Company's management maintains a generally positive and optimistic outlook toward future sustainable development.

TUC applies the double materiality principle (i.e., sustainability issues that have significant impacts on stakeholders and on the Company's internal and external operations are prioritized as key response areas). The survey results from both questionnaires are consolidated to develop a materiality matrix. After deliberation by the ESG Committee, the top three issues with the highest scores in each of the environmental, people (including human rights), and economic aspects are selected. In addition, taking into account external stakeholder feedback, the ESG Committee further selects two additional topics. A total of 11 material topics are identified, confirming the sustainability issues that the Company should prioritize for disclosure across environmental, people (including

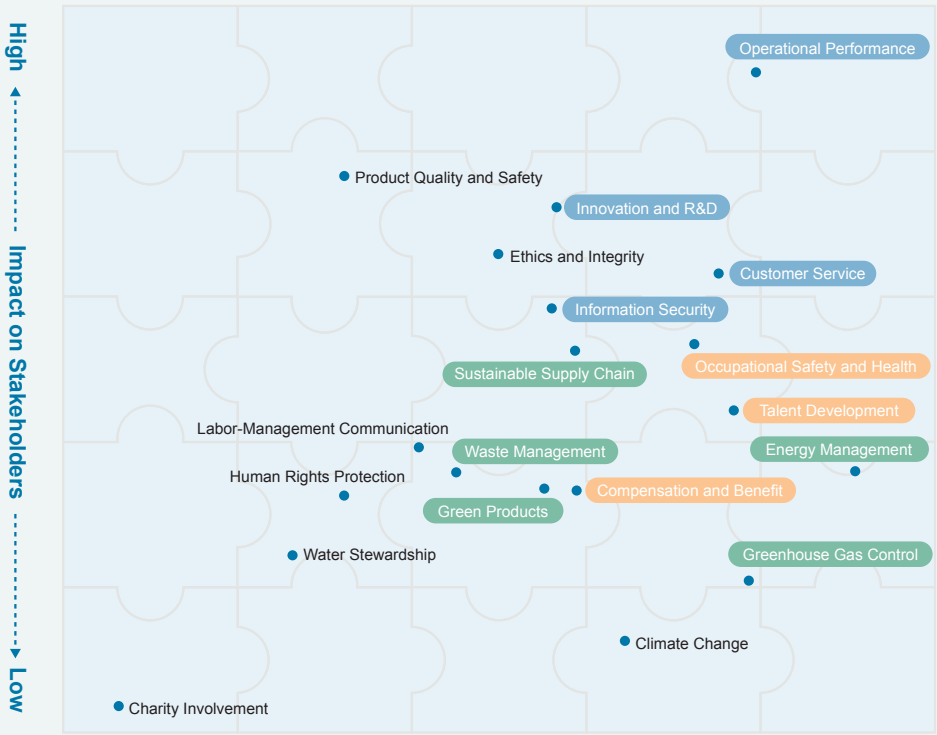


Stakeholder Engagement

▼ Material Topic



▼ Material Topics Matrix



human rights), and economic aspects for the reporting year. Ranked by score, the material topics are: operational performance, customer service, energy management, occupational safety, talent development, innovation and R&D, information security, sustainable supply chain, greenhouse gas management, compensation and benefits, and green products. During the year, TUC identified 11 material topics that present both risks and opportunities. The Company is currently operating in a challenging business environment, where it must maintain operational performance and the trust of shareholders and customers, while also prioritizing the quality of the local environment and the health and well-being of its employees. Any inadvertent violations could seriously damage the Company's hard-earned reputation. Therefore, by turning risks into opportunities and finding a balance between economic performance, sustainable environment, and social prosperity, TUC can continue to grow and thrive towards sustainable operation. Overall, TUC maintains a positive and optimistic view regarding the level of impact of various sustainability issues on both its internal and external operations.

In this Report, TUC will outline its management policies and disclosure items for each material topic. Additionally, to ensure a balanced sustainability report, TUC will provide supplementary disclosure of its commitment to public welfare.

Comparing TUC's material ESG topics over the past two years, nine topics remain consistently identified as material, including operational performance, energy management, occupational safety, talent development, innovation and R&D, information security, sustainable supply chain, greenhouse gas management, and compensation and benefit. In addition, due to increasing customer concern over TUC's green product development and the intensifying competitive industry environment, TUC has made maintaining customer relationships a key priority. As a result, two new material topics were added in 2025: customer service and green products.

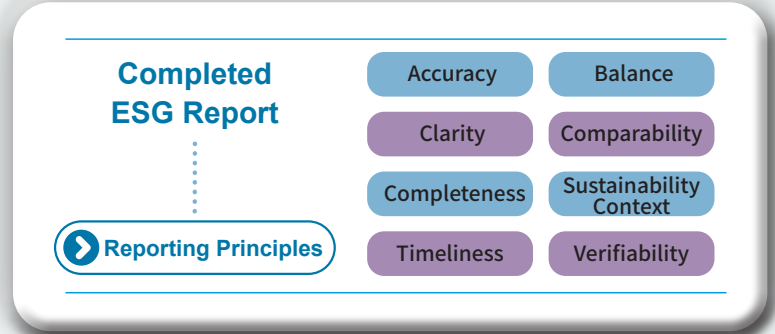
Rank	Material Topic in 2024	Material Topic in 2025	Movement
1	Energy Management	Operational Performance	↑ 3
2	Innovation and R&D	Customer Service	New
3	Greenhouse Gas Control	Energy Management	↓ 2
4	Operational Performance	Occupational Safety and Health	↑ 7
5	Waste Management	Talent development	↑ 4
6	Product Safety	Innovation and R&D	↓ 4
7	Information Security Protection	Information Security	-
8	Sustainable Supply Chain	Sustainable Supply Chain	-
9	Talent Development	Greenhouse Gas Control	↓ 6
10	Compensation and Benefit	Compensation and Benefit	-
11	Occupational Safety	Green Products	New

Note: The issues identified as material topics in 2024 but not included in the 2025 material topics are waste management and product safety. Relevant performance information is still be disclosed in this Report.

▼ TUC's Three ESG Pillars in 2025



▼ Principles of Report Publication



TUC adheres to the GRI reporting principles when preparing ESG Reports. This Report is based on the Sustainability Context Principle, which requires the Company to transparently disclose the measures it has taken to improve or reduce negative impacts on the economic, environmental, and people (including human rights) realities of its operations and surrounding areas. The principle of Completeness mandates that the information disclosed in this Report should adequately reflect the Company's significant economic, environmental, and people (including human rights) areas of impact. The principle of Accuracy requires that the information in the ESG Report be sufficiently detailed and accurate for stakeholders to evaluate the Company's ESG performance. The principle of Balance mandates that the ESG Report should fairly reflect both positive and negative performance, allowing stakeholders to make a reasonable evaluation of TUC's ESG performance. The principle of Clarity requires that the ESG Report presents information in a manner that is easily understandable and accessible to stakeholders. The principle of Comparability mandates that the ESG Report discloses ESG information in accordance with internationally accepted standards, and the information is disclosed in a manner that allows stakeholders to analyze the long-term performance of the Company. The principle of Timeliness requires that the Company regularly issues ESG reports to provide important ESG information in a timely manner for stakeholders to make informed decisions. Finally, the principle of Verifiability mandates that the Company compiles ESG reports in a manner that can be reviewed internally and externally to ensure that the information is correctly disclosed.

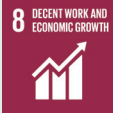
Aspect	Ranking of Material Topics	Importance to TUC Impact Orientation	Internal Boundaries	External Boundaries				Corresponding GRI Standard	Report Disclosure Section
			Company	Shareholders/ Investors	Suppliers	Customers	Local Communities		
Economy	Operational performance	- The prerequisite for sustainable development is the Company's ability to not only make consistent and stable profits, but also respond positively to shareholders' expectations. - Positive impact	●	●	●	●		GRI 201: Economic Performance 2016(201-1~201-2)	3.3 4.5
Economy	Customer service	- Provide products that meet customer needs and maintain close relationships with customers. - Positive impact	●	●		●		Customized material topics(Customers -1)	3.6.2
Environmental	Energy management	- As the Company expands our operations, the Company conducts a greenhouse gas inventory to mitigate the increase in energy consumption and total greenhouse gas emissions. The Company then implements energy-saving and carbon- reduction measures for each emission cycle to meet the requirements and expectations of major stakeholders. - Positive impact	●	●		●	●	GRI 302: Energy (302-1、302-3~302-5)	4.2
People (including human rights)	Occupational safety and health	- The Company places great importance on the physical and mental well-being of its employees and strives to provide a secure and pleasant work environment, enabling all staff to work without concern. - Positive impact	●	●	●	●	●	GRI 403: Occupational Health and Safety 2018(403-1~404-10)	5.3
People (including human rights)	Talent development	- Provide employees with high-quality professional training, enabling them to leverage their strengths in the workplace and achieve a sense of accomplishment. - Positive impact	●			●		GRI 404: Training and Education 2016(404-1~404-3)	5.2.1 5.2.2
Economy	Innovation and R&D	- The Company has strong R&D capabilities to ensure the competitiveness of our products. - Positive impact	●	●		●		Customized material topics(Innovation-1)	3.6.1
Economy	Information security	- In response to escalating information security threats, the Company has implemented rigorous and comprehensive defense mechanisms to safeguard confidential information, thereby preserving the Company's competitive advantage. - Positive impact	●	●		●		Customized material topics(Information Security - 1)	3.4
Environmental/ People (including human rights)	Sustainable supply chain	- As the Company expands our operations, the Company conducts a greenhouse gas inventory to mitigate the increase in energy consumption and total greenhouse gas emissions. The Company then implements energy-saving and carbon- reduction measures for each emission cycle to meet the requirements and expectations of major stakeholders. - Positive impact	●	●	●	●		- GRI: 308 Supplier Environmental Assessment 2016(308-1、308-2) - GRI: 414 Supplier Social Assessment 2016(414-1、414-2)	4.4
Environmental	Greenhouse gas control	- As the Company expands our operations, the Company conducts a greenhouse gas inventory to mitigate the increase in energy consumption and total greenhouse gas emissions. The Company then implements energy-saving and carbon- reduction measures for each emission cycle to meet the requirements and expectations of major stakeholders. - Positive impact	●	●	●	●	●	GRI 305: Emissions 2016(305-1~305-5)	4.2 4.5
People (including human rights)	Compensation and benefit	- The Company offers competitive compensation packages to attract exceptional talent and ensure the Company has a robust workforce. - Positive impact	●	●			●	GRI 401: Employment 2016(401-1~401-3)	5.1.2 5.2.1
Environmental	Green products	- Provide green products that meet customer needs and maintain close relationships with customers. - Positive impact	●			●		Customized material topics (Green -1)	3.6.3

1.5 Sustainable Development Goals

In 2015, the United Nations released the Sustainable Development Goals (SDGs), which comprise 17 sustainable development goals and 169 targets. These goals and targets will serve as guiding principles for member states and global businesses to pursue sustainable development by 2030.

TUC has incorporated the objective of sustainable development into its business strategy. This has expanded the Company's previous focus on economic performance to encompass environmental protection and regulatory compliance. Additionally, TUC has improved employee benefits to retain talented individuals, eliminated unequal conditions in the workplace, addressed environmental concerns such as reducing the discharge of wastewater, and worked with suppliers to improve the environment and bolster workplace conditions. TUC has also collaborated with suppliers to enhance the workplace environment and benefits. Moving forward, TUC is committed to making further contributions to sustainable development and fulfilling our corporate social responsibility.

SDGs	Targets	Response from TUC
	1.4 Ensure that all individuals, particularly those who are economically disadvantaged, have equal access to economic resources and rights.	◆ Provide employees with market-competitive salaries and benefits that exceed legal requirements, enabling them to work with dignity and enhance their economic well-being and that of their families. ◆ Adjust employee salaries moderately based on the company's profitability and foster a sense of unity among colleagues towards the organization. ◆ In 2025, the average and median annual salaries of full-time employees in non-managerial positions increased compared to the previous year.
	3.9 Reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination.	◆ Appoint dedicated labor health service personnel and engage resident doctors to conduct regular on-site visits. ◆ Organize general and special health examinations, where the resident doctor will conduct follow-up health management planning based on the results of health checkups, and then carry out subsequent planning of health management. ◆ No incidents of illness resulting from environmental pollution occurred in 2025.
	4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations. 4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace, and nonviolence.	◆ Arrange functional training for employees with diverse business attributes to ensure that each employee has the opportunity to receive vocational training. ◆ In 2025, the average training hours per employee reached 9.2 hours.
	5.1 Eliminate any form of discrimination against women. 5.4 Recognize and value the importance of women's caregiving responsibilities within the household through the provision of social protection policies.	◆ Promote a workplace diversity policy so that recruitment, salary, promotion and remuneration do not vary by age, gender, race, nationality and other factors, and achieve equal pay conditions and equal promotion opportunities for men and women for equal work ◆ Actively promote a gender equality policy to eradicate any form of sexual harassment. ◆ Grant all employees, irrespective of gender, the right to request parental leave. ◆ In 2025, women make up 14.75% of senior managers.
	6.3 Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	◆ Implement strict water conservation measures, and conduct quarterly tests on the level of pollutants in the discharged water to ensure that they do not violate the standards for effluent discharge. ◆ Carry out source control of waste and implements sorting and recycling of waste generated from production processes and strengthens waste management, where TUC's waste recycling rate remains at 75% or above.

SDGs	Targets	Response from TUC
	8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. 8.7 Take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labor, and eradicate forced labor.	◆ Provide our employees with market-competitive salaries and benefits that exceed legal requirements, enabling them to work with dignity and enhance their economic well-being and that of their families. ◆ Do not use gender as a determining factor in the recruitment, salary, performance evaluation, and promotion of employees. ◆ Formulate human rights policies to ensure employees' basic rights through RBA audits. ◆ Human rights training rate in 2025: 100% for new employees; 91.66% for current employees.
	10.2 Promote socioeconomic and political inclusion for individuals of all ages, genders, disabilities, religions, economic statuses, and other statuses or identities. 10.3 Ensure equal opportunity and reduce inequalities, including by eliminating discriminatory policies and practices.	◆ Promote a workplace diversity policy so that recruitment, salary, promotion and remuneration do not vary by age, gender, race, nationality and other factors, and achieve equal pay conditions and equal promotion opportunities for men and women for equal work ◆ Actively promote a gender equality policy to eradicate any form of sexual harassment. ◆ There exists a reporting channel for employees, along with a comprehensive reporting process designed to safeguard whistleblowers. ◆ From 2023 to 2025, the gaps in both base salary and total compensation between male and female employees in both direct and indirect personnel categories have been narrowing year by year.
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.	◆ Continuously improve the production process and minimize waste generation.
	16.6 Develop effective, accountable, and transparent institutions at all levels. 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.	◆ Strengthen corporate governance by implementing internal controls to ensure employee compliance with the Company's norms. Establish an independent reporting channel and a comprehensive reporting process. ◆ Engage with stakeholders to comprehend their needs and anticipations for the Company, and provide regular reports to the Board of Directors. ◆ A report on communications with major stakeholders was presented to the Board of Directors in 2025.



02 About TUC

- 2.1 Company Profile
- 2.2 Business Philosophy
- 2.3 Honors and Management Systems
- 2.4 Participation in External Associations



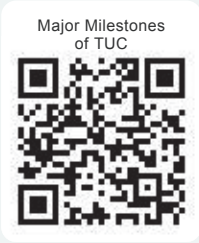
2.1 Company Profile

Taiwan Union Technology Corporation (TUC), previously known as Taiwan Union Glass Industrial Co., Ltd, was founded in 1974 with a primary focus on manufacturing optical glass. However, in 1997, TUC shifted its production to Copper Clad Laminate (also called CCL) and Prepreg. By 2001, TUC had expanded its services to include mass lamination service for customers. In December 2003, TUC was officially listed on Taiwan OTC.

Since 2004, TUC has successively completed two production bases in Changshu City, Jiangsu Province and Zhongshan City, Guangdong Province to meet the supply demands of customers in the Greater China region. To offer comprehensive, prompt, and efficient solutions to customers worldwide, TUC has established service bases in China, Japan, South Korea, Taiwan, the United States, and Germany. The total capacity of TUC group exceeds 2,200,000 sheets/month of laminates and 1,600,000 sq. ft./month of mass lamination.

To align with the decentralized supply plan of European and American end-users and PCB customers, TUC's Board of Directors resolved on November 1, 2022 to establish a Thai subsidiary. This subsidiary will construct a new 100 rai (160,000 square meters) plant in Chonburi Province, located in Thailand's Eastern Economic Corridor (EEC), with official production commencing in May 2025. The initial target monthly production capacity of CCL in the first stage is 300,000 sheets, with subsequent adjustments to be made based on customer orders and the overall economic situation. The maximum monthly production capacity can reach 900,000 to 1.5 million sheets. In addition to strengthening the original high-frequency, high-speed and ultra-low-loss materials for HSD and HDI applications, TUC Thailand will also develop materials for low-Earth orbit satellite (LEO) device and expand into the Southeast Asian automotive board market and the emerging Indian domestic market.

With market trends and customer expectations guiding its development, TUC prioritizes innovation and R&D in advanced base materials that meet the needs of the global electronics industry. These materials are suitable for lead-free assembly processes, environmental requirements, and RoHS compliance. TUC has developed a series of advanced base materials for various applications, including cell phone boards, base station backplanes, communication boards, servers, and automotive boards. These materials offer resistance to high-temperature thermal shock and chemical, excellent dimensional stability, and support high-speed, reliable signal transmission. To ensure stable and reliable quality products, TUC uses high-quality raw materials and strict manufacturing management practices. The Company aims to provide first-class quality, service, and high-value-added base materials and professional lamination foundry services required by the global electronics industry. In addition to offering competitive prices to its customers, TUC also provides fast response and prompt delivery services, and aim to help our customers improve their competitiveness in the market.



About TUC

Name of Company	Taiwan Union Technology Corporation	Number of Employees	1,127 people in Taiwan
Location of Headquarters	803 Bo-ai St., Zhubei, Hsinchu County 302045, Taiwan	Location of Operations	Hsinchu, Taiwan; Changshu, Jiangsu; Zhongshan, Guangdong; and Chonburi, Thailand (Note 3)
Industry	Domestic Industry Category: Over-the-Counter Electronic Components Industry SASB Industry Classification: Technology & Communications/ Hardware	Primary Products and Services	Hsinchu: Copper clad laminate, Prepreg, and mass lamination service Changshu: Copper clad laminate and Prepreg Zhongshan: Copper clad laminate and Prepreg Thailand: Copper clad laminate and Prepreg
Shareholding Structure	Shareholding Structure Domestic corporations 34.36% foreign institutions and foreign individuals 31.51% domestic individuals 34.13% (Note 1)		
Product Sales	Copper clad laminate 6,979,000 sheets Prepreg 14,711,000 meters Mass lamination service 2,388,000 sq. ft.		
Capital (Unit: NT\$ thousands)	2,887,746(Note 2)	Individual Revenue for the Year (Unit: NT\$ thousands)	13,990,259

Note1: Data collected up to April 19, 2026.

Note2: The most recent change registration date is March 31, 2026.

Note2: TUC's Thai subsidiary officially commenced production in May 2025.



TUC Zhongshan, China

Products	CCL and Prepregs
Mass Production	January 2010
Land Area	69,104m²



TUC Changshu, China

Products	CCL and Prepregs
Mass Production	September 2005
Land Area	92,000m²



Hsinchu Plant, Taiwan

Products	CCL and Prepregs Mass Lamination Service
Mass Production	April 1997 January 2001 January 2011
Land Area	44,567m²



TUC Chonburi, Thailand

Products	CCL and Prepregs
Mass Production	2025
Land Area	160,000m²



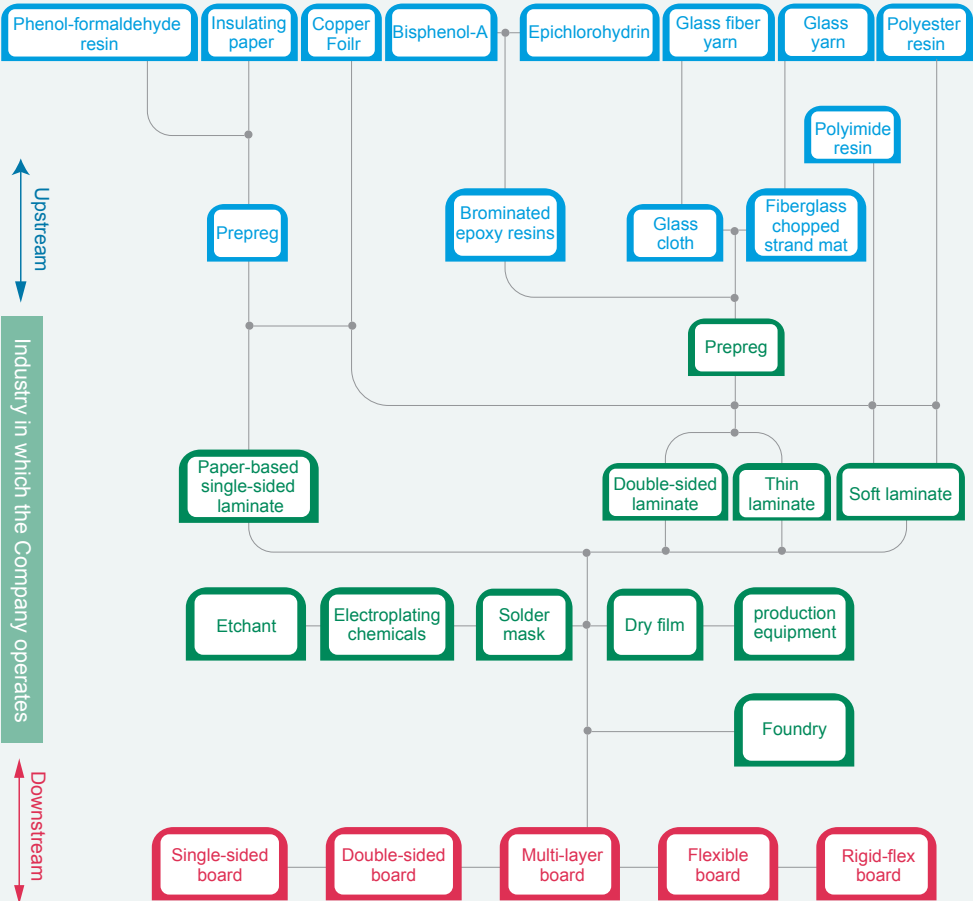
- Production Factory
- Sales Service
- Distributor Location

Product Types and Applications

Headquarters and R&D Center

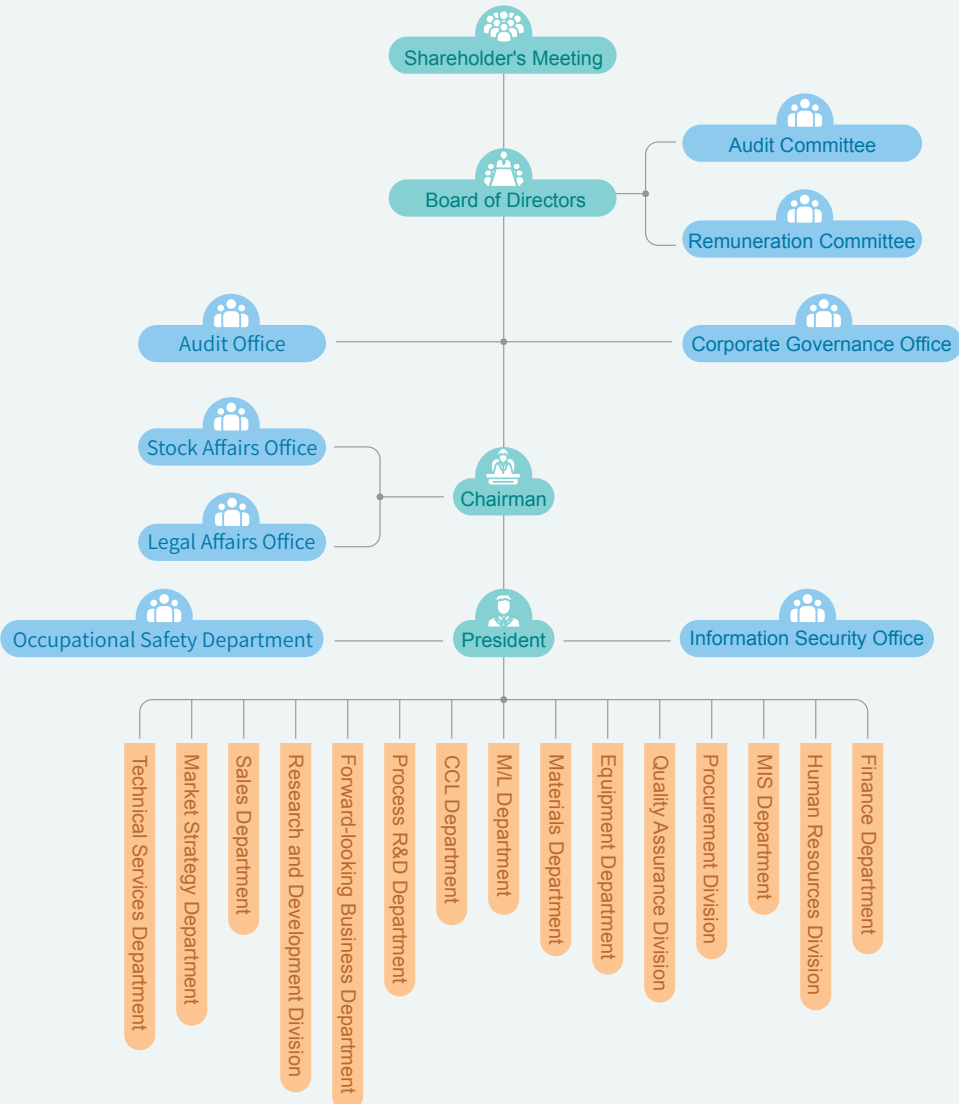
PCB Value Chain

TUC's primary offerings consist of copper clad laminates and mass lamination, serving as the fundamental raw materials and front-end process products for PCB manufacturing. TUC operates in the midstream segment of the value chain.

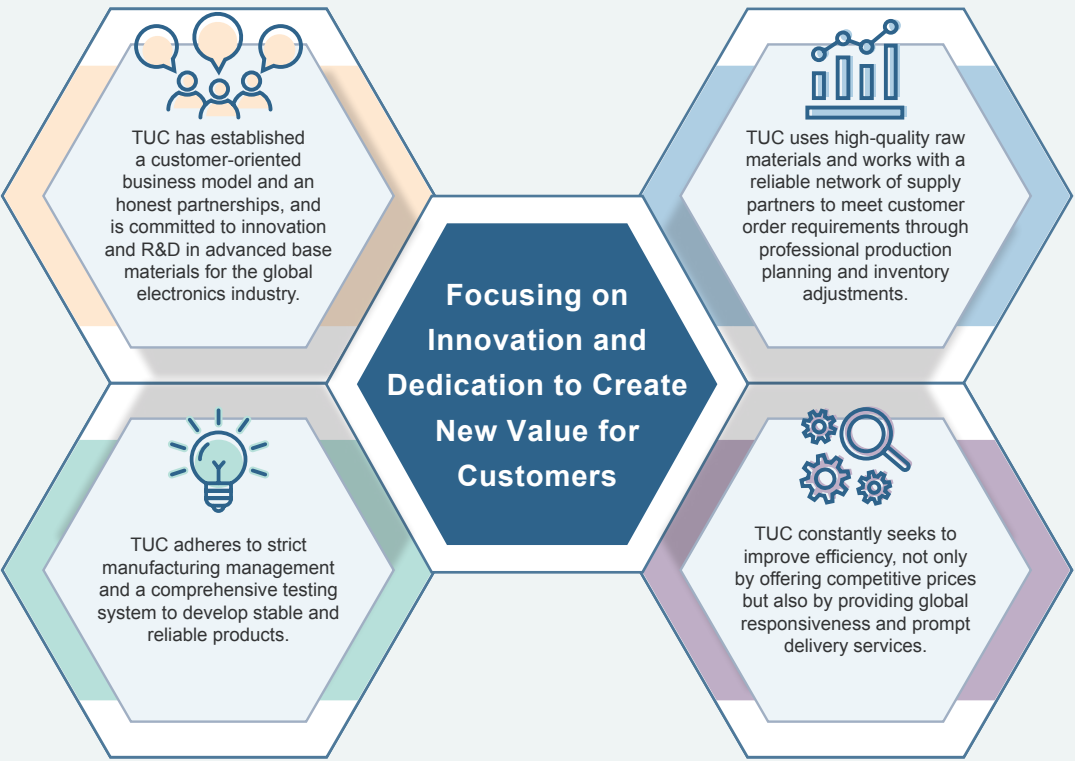


Source of Data: Industrial Technology Research Institute, IT IS Project

Organizational Structure of TUC



2.2 Business Philosophy



2.3 Honors and Management Systems

TUC continues to enhance and innovate its processes, products, and services to fulfill the demand for non-hazardous products, thereby delivering competitive and valuable solutions to its customers.

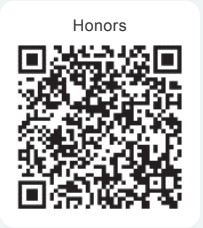
Since 1998, the Company has progressively obtained ISO 9001 Quality Management System certification, IATF 16949 Automotive Quality Management System certification, IECQ HSRM certification under QC 80000, ISO 14001 Environmental Management System certification, and ISO 45001 Occupational Health and Safety Management System certification. In 2025, the Company further achieved AS9100:2016 Aerospace and Defense Quality Management System certification and ISO 27001:2022 Information Security Management System certification. In addition, in alignment with the sustainability development roadmap issued by competent authorities, the Company conducted greenhouse gas inventory in accordance with ISO 14064-1:2018 and completed third-party assurance. TUC participated in the 54th Quality Awards hosted by the Chinese Society for Quality in 2018 and received the Excellence in Business Quality Award. In recent years, the Company has received recognition from major clients for its outstanding performance as a supplier.



System/Item	ISO 9001:2015	ISO 14001:2015	ISO 45001:2018
Verification Agency	DQS	SGS	SGS
Certificate Validity Period	2024.07.08~2027.07.07	2023.09.15~2026.09.14	2023.09.15~2026.09.14

System/Item	IECQ QC080000:2017	IATF 16949:2016	AS9100:2016
Verification Agency	DQS	DQS	AFNOR
Certificate Validity Period	2025.10.14 ~ 2028.11.06	2024.07.08 ~ 2027.07.07	2025.11.21 ~ 2028.11.20

System/Item	Taiwan Intellectual Property Management System	ISO 14064-1:2018	ISO 27001:2022
Verification Agency	Industrial Development Administration, MOEA	SGS	AFNOR
Certificate Validity Period / Issuance Date	Certified in 2023 Valid until December 31, 2025	Issued June 6, 2025	2025.12.08 ~ 2028.12.07



IPC 4103 Certification (Valid till 2026)



TUC's CCL (TU-1300N) conforms to the IPC-4103B base material specification for high-speed and high-frequency applications.

In 2017, TUC achieved our first IPC-4101 (Specification for Base Materials for Rigid and Multilayer Printed Boards) certification for the first time for 18 products, encompassing IPC Specification sheets 102, 126, 130, and 134. TUC has since successfully recertified these products in 2022.



Renewal of IPC 4101 Certification (Valid till 2026)

Furthermore, building on these achievements above, TUC has implemented the Taiwan Intellectual Property Management System (TIPS) to enhance the quality of corporate governance. TUC obtained TIPS certification ahead of its competitors for the first time in 2022 and was re-awarded certification in 2023. TUC will continue to maintain the validity of its certification. By implementing a systematic intellectual property management framework, the Company aims to establish a comprehensive framework for obtaining, safeguarding, preserving, and leveraging intellectual property. This will strengthen TUC's global competitiveness and support sustainable corporate growth. In addition, in 2025, TUC participated in the 2025 TPCA SHOW organized by the Taiwan Printed Circuit Board Association (TPCA) and won the iECO Green Design Award – Gold.

TUC was awarded the TIPS certification in 2023, valid until the end of 2025



台灣智慧財產管理規範
驗證通過證書
Certificate of Taiwan Intellectual Property Management System

台燿科技股份有限公司
Taiwan Union Technology Corporation

類別 Level: A
證書號碼 Number of Registration: TIPS-2023-dvt-029
證書有效期間 Validity Period: December 31, 2025

管理部門 Name: 專利
專利 Patents
技術 Technology
研發 R&D
行銷 Marketing
品質 Quality
財務 Finance
人事 Personnel
資訊 Information
法律 Legal
其他 Others

受評部門: 研發處、品質部、人資部、採購處、資訊部及法務處
受評地址: 新竹縣竹北市寶豐路 803 號
受評時間: 2023.10.23

受評人員: 研發處、品質部、人資部、採購處、資訊部及法務處
受評人員: 研發處、品質部、人資部、採購處、資訊部及法務處

董事長 連錦輝
Director General
Industrial Development Administration, MOEA

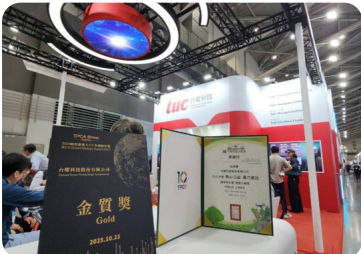
TUC's President was invited to attend the TIPS Certification Awarding Ceremony



強化企業智慧財產管理計畫
113年度 TIPS頒證暨智財管理
結合永續經營專題講座



TUC won the Gold Award at the 2025 iECO Green Design Award



2025綠色裝潢iECO設計大賽
iECO Green Design Award 2025

Booths 1-6

台燿科技股份有限公司
Taiwan Union Technology Corporation
Booth No. N-231

2.4 Participation in External Associations

TUC not only enhances its product competitiveness but also engages with stakeholders from diverse sectors. By participating in industry-related associations, TUC fosters constructive relationships with the association members to stay abreast of the latest industry trends.

- 

Association
Connecting Electronics
Industries (IPC)

Member
- 

Taiwan Printed Circuit
Association (TPCA)

Member
- 

Hong Kong
Printed Circuit
Association (HKPCA)

Member
- 

China Printed Circuit
Association (CPCA)

Member
- 

HDP
User Group

Member
- 

The European
Institute for the PCB
Community (EIPC)

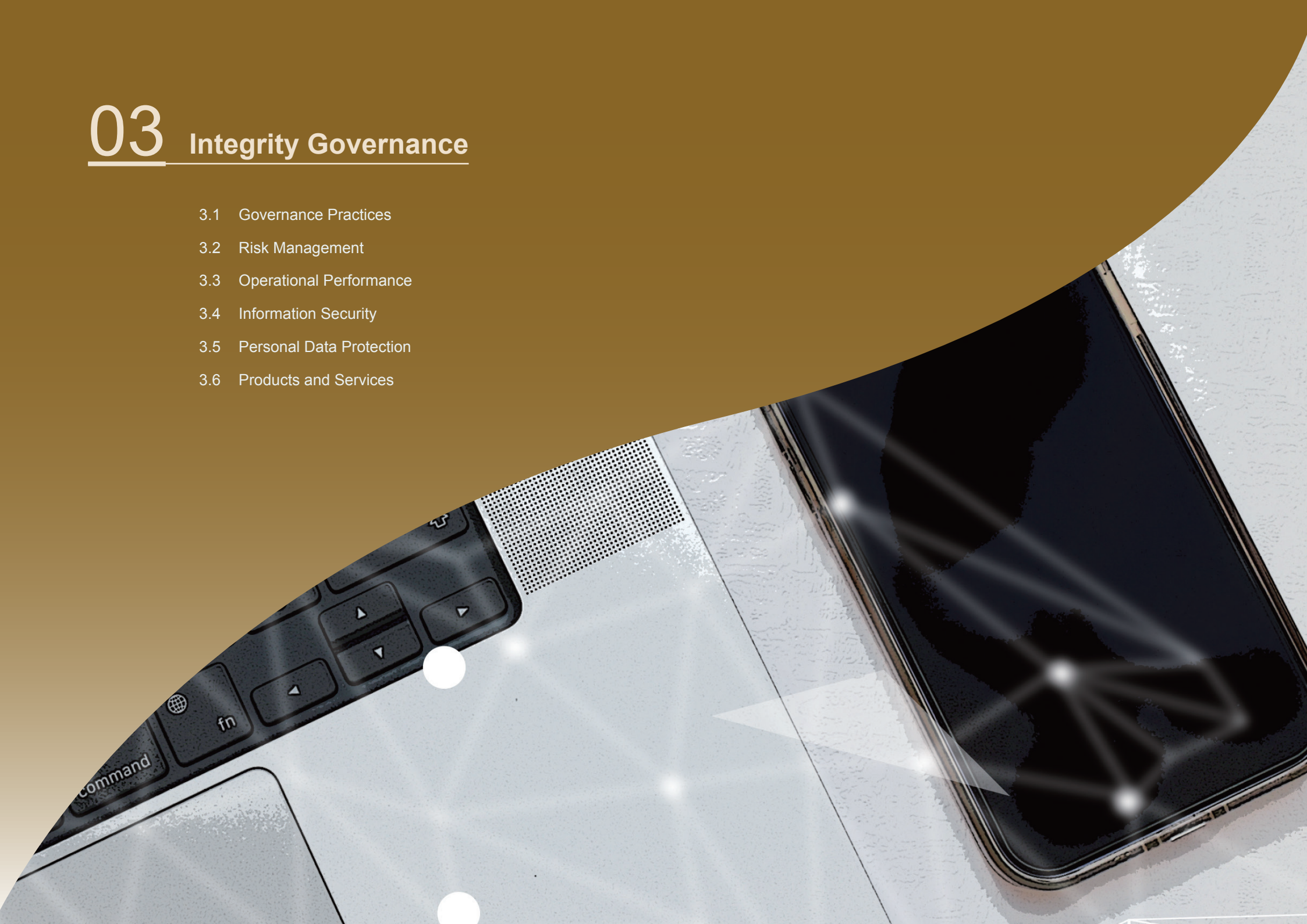
Member
- 

Taiwan
CERT/CSIRT Alliance

Member

03 Integrity Governance

- 3.1 Governance Practices
- 3.2 Risk Management
- 3.3 Operational Performance
- 3.4 Information Security
- 3.5 Personal Data Protection
- 3.6 Products and Services



Integrity Governance

A comprehensive corporate governance framework comprises a fully operational Board of Directors, a rigorous internal control system, and stable financial control. This framework not only mitigates operational risk but also strengthens the Company's competitiveness and creates brand value. We have fostered a corporate culture of honesty and accountability and have adhered to all applicable laws and regulations to operate with integrity. A robust corporate governance structure supports the Company's sustainable growth and safeguards the interests of investors and other stakeholders.

TUC has implemented a corporate governance system that complies with the Taiwan Securities and Exchange Act and related regulations. To safeguard shareholders' rights and interests, strengthen the functions of the Board of Directors, respect stakeholders' rights and interests, and enhance information transparency, TUC has adopted the "Corporate Governance Best Practice Principles". These principles ensure fair, impartial, and transparent procedures for electing directors and appointing independent directors to strengthen the Board of Directors' management and supervision functions. Additionally, the Board of Directors has also approved the "Procedures for Handling Material Inside Information", which prohibits insiders, including directors, managers, and employees, from profiting from non-public information not available to the market. In addition, TUC adheres to the principles of accurate, timely, and equitable disclosure. To this end, the Company has implemented a comprehensive information disclosure system that provides up-to-date information on our operations, finances, board of directors, and shareholders' meetings on our website and through the public information online reporting system. This ensures that shareholders have access to the latest information about the Company.

TUC's Rules and Regulations Concerning Corporate Governance



3.1 Governance Practices

The shareholders' meeting, composed of all shareholders, is the Company's highest decision-making body and makes decisions on important matters and receives regular reports from the Board of Directors, and serve as the Company's highest decision-making body. The Board of Directors is the supreme governing body, responsible for planning the Company's operating policies, reviewing our financial performance, and ensuring compliance with various laws and regulations. The members of the Board of Directors exercise due care and diligence as good managers. To enhance corporate governance and strengthen the Company's competitiveness, the Board of Directors has established an Audit Committee and a Remuneration Committee. Additionally, an independent audit office under the Board of Directors conducts regular audits and reports audit results to the Audit Committee and the Board of Directors.

TUC places significant emphasis on corporate governance, striving for sustainable growth and ethical management. The Company consistently reinforces our corporate governance structure, upholds information transparency, and operates with an efficient internal control system to safeguard the rights and interests of stakeholders. In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, TUC weighs the Company's overall operating activities, designs and implements the internal control system, and reviews it periodically or as needed to respond to changes in the internal and external environment to ensure that the design and implementation of the internal control system continue to be effective. The Company enhances operational performance and achieve the goal of sustainable management through a sound management mechanism.

To strengthen the Company's ability to aid directors in fulfilling their responsibilities and improve the Board of Directors' efficacy, the Board of Directors resolved in October 2020 to establish the position of Corporate Governance Officer. This role is responsible for supporting directors in carrying out their duties, providing necessary information and facilitating continuing education, organizing meetings of the Board of Directors and shareholders' meetings in compliance with legal requirements, and assisting the Company in implementing relevant resolutions of the Board of Directors and shareholders' meetings while maintaining investor relations. Under the leadership of the Corporate Governance Officer, TUC successfully implemented various internal corporate governance initiatives and ranked within the top 6% to 20% among TPEx-listed companies in the 12th Corporate Governance Evaluation in 2025, demonstrating TUC's excellence in various aspects of corporate governance. Moving forward, the Company will continue to enhance the overall effectiveness of its corporate governance and strengthen stakeholders' trust in TUC.

▼ Corporate Governance Officer's Performance Results in 2025

- ◆ Successfully implemented corporate governance projects, ranking among the top 6% to 20% of TPEx-listed companies in the 12th Corporate Governance Evaluation. °
- ◆ Completed 12 hours of continuing education and training.
- ◆ Assisted both independent and non-independent directors in carrying out their duties, provided information as required, and arranged training for directors:
 - The Board of Directors receives regular updates on the latest developments in laws and regulations pertaining to the Company's business operations and corporate governance.
 - Ensured smooth communication between directors and business managers by assessing the confidentiality level of information and furnishing the Company's information necessary for the directors.
- ◆ Prepared the Board meeting agenda and notified directors at least seven days before each meeting; convened meeting and provided the meeting materials; reminded directors in advance of any agenda items requiring recusal due to conflicts of interests; and prepared and distributed the Board meeting minutes within 20 days after each meeting.
- ◆ Implementation of Board Performance Evaluation:
 - The Board of Directors conducts an annual self-evaluation for the current year and reports the results to the Remuneration Committee and the Board of Directors in the first quarter of the following year.
 - An external evaluation by independent experts is conducted every three years. The external evaluation for 2025 was completed in February 2026.
- ◆ Prepared TUC's 2024 Sustainability Report in accordance with the GRI sustainability reporting guidelines, which passed the verification process carried out by a third-party institution.
- ◆ Conducted a greenhouse gas inventory in 2024, which passed the verification process carried out by a third-party institution in June 2025.
- ◆ The Corporate Governance Office reports to the Board of Directors on the implementation status of sustainable development for the previous year in the first quarter of each year.

Items for Improvement Based on the Corporate Governance Evaluation	Implementation of TUC	Goals Achieved
Voluntarily set up more independent directors than the statutory provisions, and whether the Company's independent directors account for more than half of the directors' seats.	The Company currently has three independent directors, with independent director seats accounting for one-half of the total Board seats. Note: The Company originally had four independent directors, one of whom resigned in December 2025.	○
More than half of the independent directors have not served for more than three consecutive terms.	The three current independent directors have not served for more than three consecutive terms.	○
All directors have completed advanced training in accordance with the regulations.	The three current independent directors have not served for more than three consecutive terms.	○

Integrity Governance

TUC has not only put in place a comprehensive control structure and instituted control procedures at all levels to assist the Board of Directors and managers in ensuring the effective control of all operational risks, but also institutionalized and systematized all operational processes. TUC's departments engage with stakeholders on a regular and occasional basis through established channels. If a potential negative impact arises between an interested party and the Company, the responsible department will conduct a due diligence investigation into the interested party's financial affairs, value chain management, customers' feedback, legal compliance records, environmental pollution, infringement of employee rights and health hazards. The results of the investigation will be reported to the President and Chairman of the Board, who will assess whether they will significantly harm the Company's overall operations and report to the Board of Directors. If the Board of Directors is informed of such matter, it will approve the due diligence report and pass a resolution to the responsible department for implementation. In 2025, there were no events with potential material negative impact between TUC and our stakeholders, and therefore, no such record was reported to the Board of Directors.

Additionally, TUC has established multiple grievance mechanisms. Internal personnel may file complaints through the Company's internal channels, while external stakeholders can also submit complaints via the Company's official website or the dedicated stakeholders' section. No complaints were received through any channel during the current year.

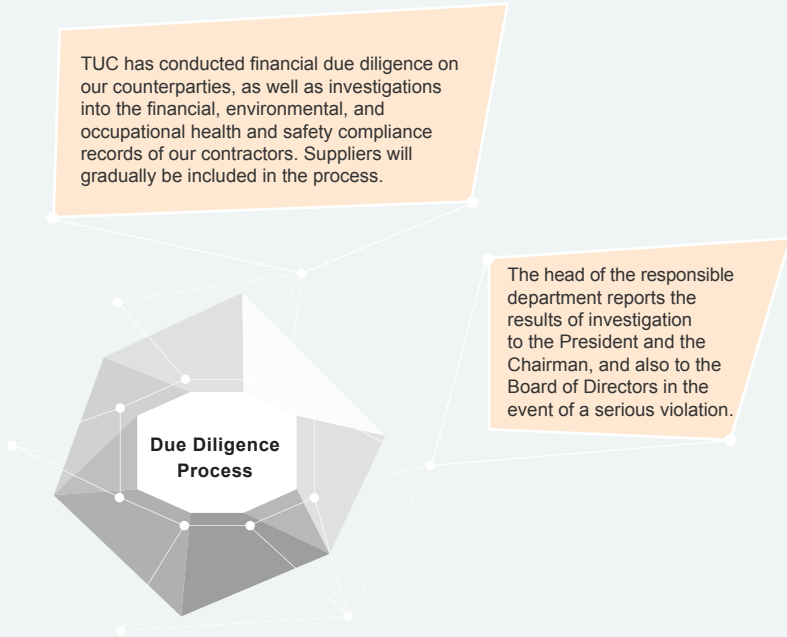
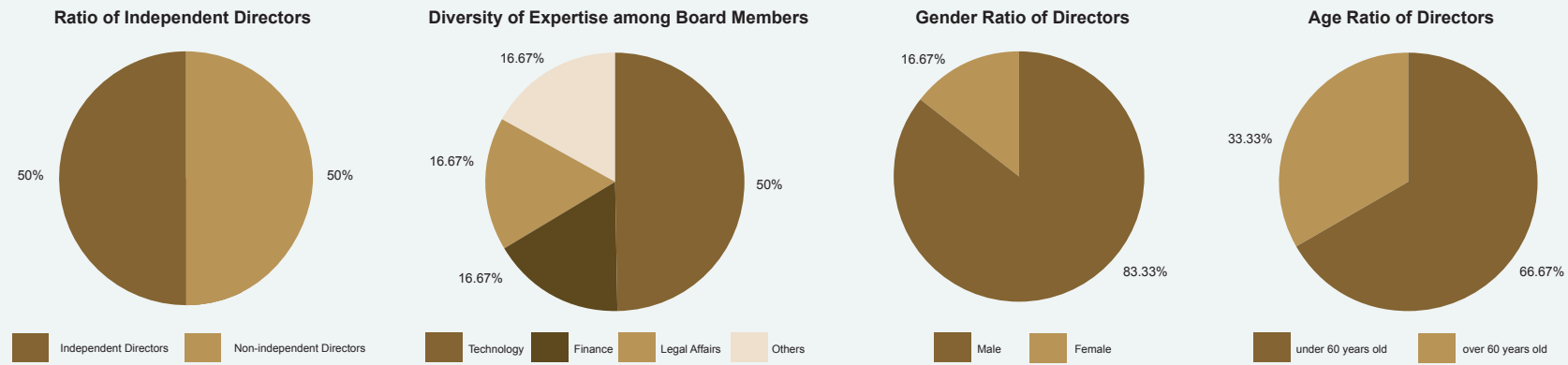
The Company's financial statements are regularly audited and certified by an accounting firm on a regular basis, and all mandated disclosures required by law are promptly completed. Additionally, we have implemented a spokesperson system to ensure that all material information is disclosed in a timely and appropriate manner, so that shareholders and other interested parties can access information related to the Company's financial affairs.

Looking ahead, strengthening the operation of the Board of Directors, enhancing information transparency, and gradually integrating sustainable governance strategies into the corporate governance structure remain key goals that TUC will continue to pursue.

3.1.1 Board of Directors

The Board of Directors is responsible for formulating the Company's business strategies and is accountable to shareholders and other stakeholders. The Directors must perform their duties faithfully, fulfill the duty of care of a good manager, and exercise their powers with prudence. Unless a matter is required by law or the Articles of Association to be resolved by the shareholders' meeting, it shall be resolved by the Board of Directors. The Articles of Association of TUC stipulate that the selection of directors follows a candidate nomination process, and director selection is conducted based on professional qualifications and periodic re-election. Adhering to the Corporate Governance Best Practice Principles, the number of directors who concurrently serve as managerial officers of the Company shall not exceed one-third of the total number of directors. Additionally, the Board should prioritize diversity among its members, taking into account various criteria such as fundamental conditions and values, professional expertise, and overall qualifications, including the necessary knowledge, skills and qualities to fulfill their duties. TUC's current Board of Directors consists of six directors, serving a three-year term (including three independent directors, none of whom have served consecutively for more than three terms). Directors possess industry expertise and extensive practical experience, enabling them to stay abreast of industry developments. In addition, the Chairman and President positions are held by different individuals who are neither spouses nor first-degree relatives of each other. The Company convenes at least one Board meeting each quarter in compliance with legal requirements. In 2025, the Board of Directors held a total of six meetings, with a 100% attendance rate for all directors during their respective terms of office.

Note 1: The current Board of Directors originally comprised seven members, including three directors and four independent directors; one independent director resigned in December 2025.
Note 2: For the major academic and professional experience and concurrent positions held by TUC's Board members, please refer to the 2025 Annual Report of Shareholders' Meeting - Chapter 3. Corporate Governance Report - II. Information on Directors, Supervisors, President, Vice President, Assistant Vice President, and Managers of Department and Branches - (I) Directors and Supervisors - 1. Information on Directors and Supervisors.



TUC's Rules and Regulations Concerning the Board of Directors

Integrity Governance

Diversity Objectives for Board Membership	Implementation of TUC	Goals Achieved
Directors of different genders: Appoint at least one director of another gender.	Appointed one female independent director	○
Diversified areas of expertise: Appoint at least one director specializing in technology, finance, law, and other areas.	At least one director has expertise in technology, finance, legal affairs, and other fields, respectively.	○

To establish an effective operating system for the Board of Directors, enhance the supervisory function, and to ensure the independent directors' autonomy in fulfilling their responsibilities, TUC's Board of Directors has implemented the "Rules of Procedure for Board Meetings." These regulations define the independent directors' duties and responsibilities for compliance. The Board of Directors maintains a strict level of self-discipline in the spirit of interest of refusal. If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that agenda item, and further, shall enter refusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

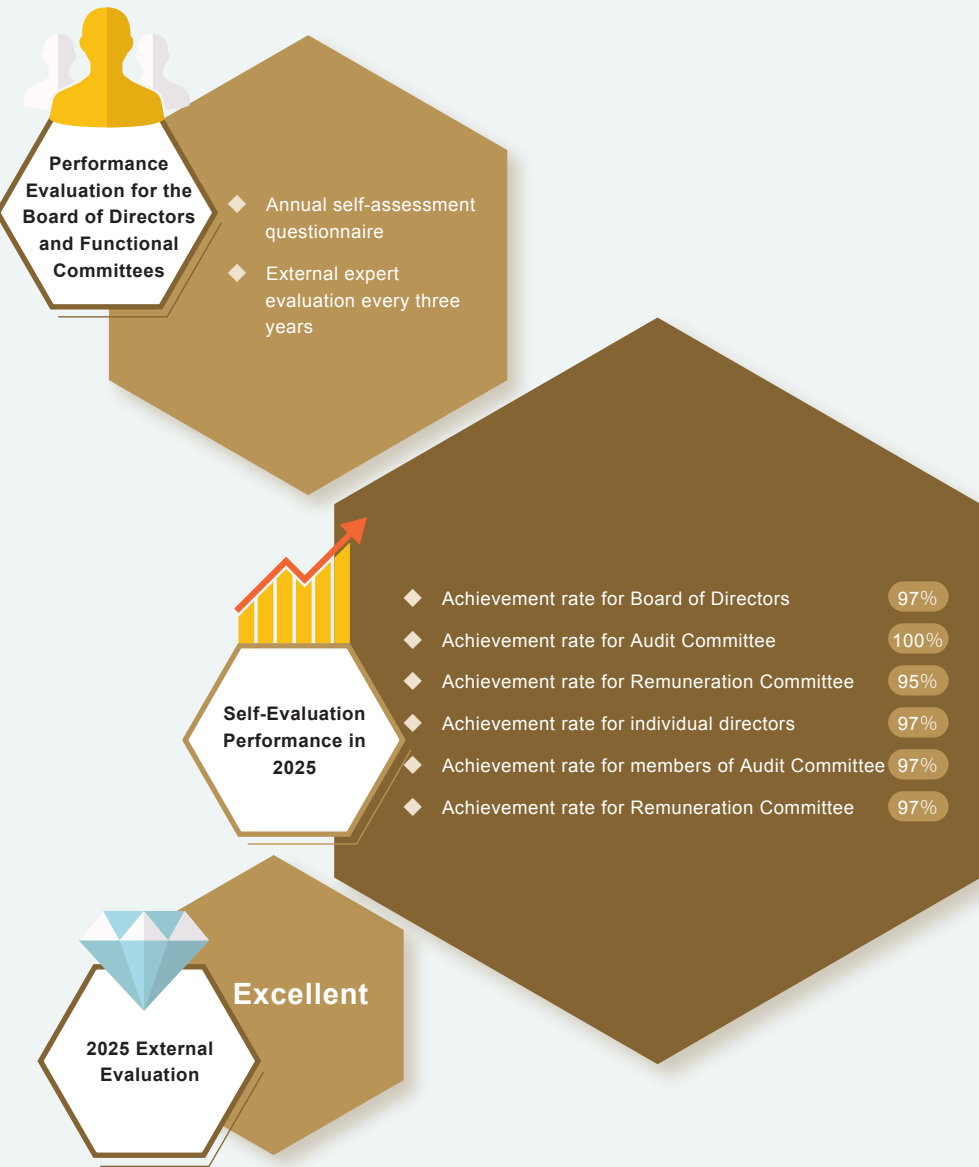
To improve the quality of decision-making, the Board of Directors has implemented the "Rules for Performance Evaluation of the Board of Directors and Functional Committees," under which the results of performance evaluation for the Board of Directors serve as the basis for director selection or nomination in the future, while the results of performance evaluation for individual directors can be used as a reference for determining their respective compensation and remuneration. At TUC, the Board of Directors conducts an internal evaluation of its own performance and that of functional committees at the end of each year. Board members undergo self-evaluation in the form of a questionnaire, and the results of the self-assessment are reported to the Remuneration Committee and the Board of Directors in the first quarter of the following year. The results of self-assessment for 2025 were reported to the Remuneration Committee and the Board of Directors on March 11, 2026. In addition, TUC engages external experts to conduct an evaluation of the Board of Directors and functional committees every three years. The external assessment for 2025 was carried out through on-site review by the Cross-Strait Business Development Foundation, and was completed in February 2026. The next external evaluation is scheduled for the first quarter of 2029, covering the 2028 assessment.

To enhance risk management and encourage professionals to serve as directors, TUC has procured liability insurance for its directors, amounting to US\$15 million. This measure aims to alleviate concerns of directors while performing their duties and mitigate potential losses to the Company and shareholders resulting from errors or negligence on the part of the directors.

TUC proactively promotes and facilitates attendance of our directors in pertinent professional courses, considering the diverse legal compliance and governance practices that directors may encounter while participating in the Company's operational decisions. In 2025, all directors completed a total of 51 hours of training, with course content related to corporate sustainable management. The Corporate Governance Officer will further augment the number of ESG-related courses for directors in the

forthcoming years. TUC is of the opinion that with the guidance of an ethical and experienced Board of Directors, the Company can operate with greater vigor and continue to make significant strides in sustainable management.

Note: The total continuing education hours of all directors in 2025 include 9 hours completed by one independent director before resigning in December 2025.



3.1.2 Functional Committees

To enhance its supervisory and managerial functions, the Board of Directors has established the Audit Committee and the Remuneration Committees. These committees are accountable to the Board of Directors, except where they are required by law to exercise authority independently. They are responsible for submitting proposals to the Board of Directors for approval.

3.1.2.1 Audit Committee

The Audit Committee assists the Board of Directors in overseeing the Company's accounting, auditing, financial reporting procedures, and financial controls. It also submits assessment results to the Board of Directors for discussion. The "Audit Committee Charter" has been approved by TUC's Board of Directors, and an Audit Committee has been established on the Board. The committee comprises all independent directors, with one serving as the convener, and at least one possessing accounting or financial expertise. The Audit Committee holds at least one meeting every quarter, and in 2025, five Audit Committee meetings were held with a 100% attendance rate.

Independent directors maintain regular communication with the internal audit manager to oversee audit operations. They hold face-to-face meetings with the internal audit manager at least once a quarter, and the internal audit manager provides monthly written reports. In 2025, the independent directors held five meetings with the internal audit manager and two meetings with the accountant. During the meetings, the accountant presented the financial and operational audit status of TUC and its subsidiaries, as well as discussed any significant adjustments to, or impacts on, the financial statements for the current year.

Note: For the resolutions of TUC's 2025 Audit Committee meetings, please refer to the Annual Report of the 2025 Annual Shareholder's Meeting - Chapter 3. Corporate Governance Report - IV. Corporate Governance - (II) Operation of Audit Committee.

3.1.2.2 Remuneration Committee

To strengthen the remuneration system for directors and managerial officers and assess whether their remuneration is fair and reasonable in relation to their performance, TUC's Board of Directors has approved the "Remuneration Committee Charter" and established a Remuneration Committee under the Board of Directors. The Committee must comprise at least one independent director. Currently, all members are independent directors.

The primary responsibilities of the Remuneration Committee include establishing and periodically reviewing the system and criteria for evaluating the performance and compensation of directors and managerial officers, as well as regularly assessing their remuneration. The Remuneration Committee must consider the following principles when evaluating remuneration: ensuring that the compensation arrangements comply with applicable laws and regulations and are sufficient to recruit outstanding talent; performance assessments and compensation levels of directors and managerial officers shall take into account the general pay levels in the industry, the time commitment and responsibilities of each individual, the extent of goal achievement, their performance in other positions, and the compensation paid to employees holding equivalent positions in recent years. The Committee also evaluates the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure, with respect to the achievement

of short-term and long-term business goals and the Company's financial condition. Directors and managerial officers shall not be incentivized to pursue compensation by engaging in activities that exceed the Company's risk tolerance. For directors and senior managerial officers, the proportion of remuneration linked to short-term performance and the timing of variable compensation payments shall be determined with regard to the characteristics of the industry and the nature of business.

The Remuneration Committee shall exercise the care of a good manager to faithfully perform its duties, including establishing and periodically reviewing the policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers, regularly assessing and determining their remuneration, and submitting its recommendations to the Board of Directors for discussion.

Note: For the resolutions of TUC's 2025 Remuneration Committee meetings, please refer to the Annual Report of the 2025 Annual Shareholder's Meeting - Chapter 3. Corporate Governance Report - IV. Corporate Governance - (IV) Operation of Remuneration Committee.

In addition, Article 18 of TUC's Articles of Incorporation stipulates that in the event of the Company generating a profit in a given year, it must allocate 4% to 8% of such profit as employee remuneration, of which at least 0.5% shall be allocated to non-managerial employees. Employee remuneration may be distributed in the form of cash or shares. In addition, no more than 0.8% shall be allocated as directors' remuneration. The distribution of employee and director remuneration shall be approved by a special resolution of the Board of Directors and reported to the shareholders' meeting.

Remuneration Item	Board of Directors	Managerial Officers
Fixed and variable compensation	Meeting attendance fees and annual remuneration	Monthly salary/ Remuneration/ Annual bonus
Signing bonus or recruitment bonus	None	None
Recovery mechanism	None	None
Retirement benefits	None	Labor pension contributions

In addition, TUC's Remuneration Committee holds at least one meeting annually to discuss, evaluate, and review the remuneration of managerial officers in relation to sustainability performance. Performance evaluations conducted in accordance with the "Performance Evaluation Operating Procedures," serve as a reference for the distribution of managerial bonuses. The performance evaluation of managerial officers includes the following criteria: achievement of individual targets, implementation of the Company's core values and operational management capabilities, participation in sustainable development initiatives, leadership and team development, teamwork, and self-improvement, in order to assess overall managerial performance. The remuneration system is reviewed and adjusted as necessary in response to actual operational conditions and relevant regulatory requirements.

To pursue sustainable operations and to encourage senior managerial officers to prioritize long-term comprehensive performance, beginning in 2025, the Company has incorporated the targets of the Ministry of Environment's voluntary emission reduction program into the performance evaluation criteria for the President, internal managerial officers, and department-level supervisors. By linking the compensation system with sustainability performance outcomes, the Company encourages management to adopt sustainable business practices that enhance profitability and create value for investors and stakeholders.

Position	Performance Indicators	Weighting
President	Sustainable Development Performance (10%)	- Green product innovation (3%) - Low-carbon manufacturing transformation (4%) - Occupational safety and health (2%) - Others (1%)
Internal managers	Sustainable Development Performance (5%)	- Green product innovation (3%) - Occupational safety and health (1%) - Others (1%)
Department heads at all levels	Sustainable Development Performance (5%)	- Based on respective functional responsibilities - Low-carbon manufacturing transformation (4%) - Circular economy (4%) - Sustainable and responsible procurement (4%) - Others (1%)

3.1.3 Internal Audit

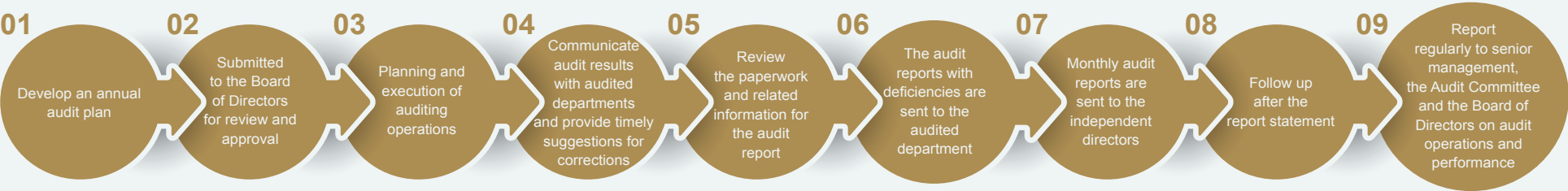
The objective of the Company's internal audit is to aid the Board of Directors and managerial officers in identifying and assessing any shortcomings in the internal control system. This includes evaluating the effectiveness and efficiency of operations, and offering timely recommendations for improvement to ensure the consistent and efficient execution of the internal control systems. Additionally, the internal audit serves as a basis for reviewing and improving the internal control system. The internal control system is designed and implemented by considering the overall operating activities of the Company and our subsidiaries and adhering to the " Regulations Governing Establishment of Internal Control Systems by Public Companies," and is reviewed regularly to respond to changes in the internal and external environment. To make sure that the auditors are fair and impartial, TUC has established an independent Audit Office under the Board of Directors, staffed with three dedicated auditors. The Audit Committee must approve the appointment and dismissal of the internal auditor, which is then submitted to the Board of Directors for approval. The appointment, dismissal, performance evaluation, and remuneration of internal auditors are handled in accordance with the "Recruitment and Employment Regulations" and "Resignations Management Procedures," and are submitted by the internal audit supervisor to the Chairman for approval. Performance evaluation for internal auditors is conducted twice a year. The audit personnel participate annually in continuing professional education and training programs organized by professional institutions in accordance with relevant regulations to ensure their professional competence. In 2025, the total hours of continuing professional education reached 103 hours. In addition, one internal auditor holds the Certified Internal Auditor (CIA) certification issued by the Institute of Internal Auditors (IIA) and the Certified Information Systems Auditor (CISA) certification issued by the Information Systems Audit and Control Association (ISACA).

The Board of Directors and management conduct an annual review of the results of each department's self-assessment and the Audit Office's audit report, in addition to TUC's internal control system self-assessment. The internal audit officer attends the Board of Directors' meeting to report on the execution of audit operations in accordance with the regulations. Furthermore, the internal audit officer communicates with the independent directors on a quarterly basis regarding the Company's internal audit execution and internal control operations. Furthermore, according to the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx-listed Companies," the Company established the "Procedures for Sustainability Report Preparation and Assurance" and "Procedures for Sustainability Information Management." Since 2025, TUC has incorporated sustainability information into the scope of review under our internal control system. In accordance with the annual audit plan, the sustainability information disclosed in ESG Report is audited before the end of each year.

Annually, the Audit Office conducts a review of the self-assessment report on the internal control system of each unit and subsidiary of the Company. With the deficiencies are identified and improvement actions are implemented, they reported to the Board of Directors and the President for assessing the effectiveness of the overall internal control system and issuing a statement of the internal control system.

TUC consistently monitors the Company's implementation of various operational systems through internal audit activities, establishes sound governance practices and risk control mechanisms, and fosters a sustainable business environment. In 2025, the Audit Office performed 35 major audits and all non-conformities were corrected within specified deadline.

▼ Audit Flow Chart



3.1.4 Ethics and Integrity

Responsible Department/ Grievance Mechanism	◆ Responsible Departments: Corporate Governance Office ◆ Grievance Mechanism: ➢ Corporate Governance Office (+886-3-555-1103 ext. 116; lan.Huang@tuc.com.tw) ➢ Human Resources Department (+886-3-555-1103 ext. 316; tenchi.hsieh@tuc.com.tw) ➢ Legal Affairs Office
Management Mechanism	◆ Formulate and revise the ethical management procedures and submit them to the Board of Directors for approval. ◆ Objective and Commitment: The Company's employees perform their duties in accordance with the Code of Ethics, and no ethics violations occurred during the year. ◆ The accounting system and internal control systems are effectively established and operated. The Audit Office conducts monthly audits of the actual implementation and operation, in accordance with the annual audit plan, and submits reports to the Board of Directors and independent directors. ◆ All the managerial officers of the Company have signed an ethics and integrity agreement. In addition, their employment agreements include ethics-related clauses. ◆ Suppliers are required to sign a Statement of Integrity to confirm their commitment to complying with TUC's Ethical Policy. ◆ Ethical training courses are offered regularly. ◆ The Corporate Governance Officer presents a report to the Board of Directors every first quarter of the year regarding the Company's adherence to ethical practices within the Company in the preceding year.
Effectiveness Assessment	◆ Items 4.2 and 4.15 of the Corporate Governance Evaluation related to corporate governance and ethical management. ◆ Annual implementation of integrity training programs. ◆ Number of integrity-related complaints or whistleblowing cases received annually. ◆ Whether deficiencies have been identified through internal audit.
Annual Target Achievement Status	◆ In the 2025 Corporate Governance Evaluation, items 4.2 and 4.15 both received scores. ◆ Integrity training programs were conducted during the year, with a total of 1,033 participants. ◆ No integrity-related complaints or whistleblowing cases were received during the year. ◆ No deficiencies were identified during internal audits.

TUC establishes its corporate core values based on ethics. To ensure the effective implementation of its ethical management philosophy is carried out, the Company places great importance on employee ethics and cultivates their awareness of ethical practices. Additionally, management is expected to lead by example and uphold the principles of honesty and ethics. This approach helps shape the Company's overall culture of integrity through positive influence.

Internally, TUC utilizes the Corporate Governance Office as the unit responsible for promoting ethical management policies on a concurrent basis. The Company has developed "Ethical Management Procedures," which were approved by the Board of Directors. External documents express the commitment of all directors and management to ethical management. The Company discloses its ethical regulations on our official website for external stakeholders to review. Additionally, a corresponding contact window is available for stakeholders to provide feedback. Employees may inquire about the Company's integrity regulations through the official website or consult the Human Resources Department via channels such as an email and telephone. At the same time, TUC requires new directors and managerial officers to undergo ethical education and sign a statement declaring that they have not violated the principles of integrity within one month of assuming office. New employees receive integrity-related education from the Human Resources Department upon onboarding and the employment and confidentiality agreement also stipulates employees' integrity and probity obligations. The Company conducts integrity management-related training for employees at

least once a year and provides periodic awareness promotion through its website or bulletin boards. In addition, suppliers with business dealings with the Company are required to sign an integrity declaration to confirm compliance with the Company's ethical policies. Furthermore, the Corporate Governance Officer reports the implementation status of the Company's integrity management for the previous year to the Board of Directors on an annual basis. The Corporate Governance Officer reported to the Board of Directors on March 11, 2026.

Integrity Training Course Name	Number of Participants	Total Hours of Ethical Training	Average training hours per employee
Quality Awareness and Integrity Management Procedures/ Prevention of Insider Trading	1,033	102.48	0.10

In addition, TUC has established multiple channels for grievances and whistleblowing. Stakeholders may submit grievances or reports through the Company's internal channels or the Stakeholder Area on the official website. The Human Resources Department and the Legal Affairs Office are responsible for receiving such matters. The whistleblower is required to file reports under their real names and provide specific information about the incident, such as the name of the reported person, the time and place of the incident, the circumstances involved, and other relevant investigation information and evidence required for investigation. If the anonymous whistleblower provides specific evidence, the responsible personnel may also proceed with a follow-up investigation. The investigation process must be impartial and strictly confidential, and the whistleblower's identity must remain undisclosed. TUC also undertakes to protecting whistleblowers from any improper treatment or retaliation as a result of their whistleblowing. If the report pertains to general employees, it should be directed to the department head. If it pertains to the manager, it should be directed to the President and Chairman. If it pertains to directors or company insiders, it should be directed to the independent directors. Documentation of reports, investigation processes, and investigation results should be retained in written form for five years, which may include electronic documentation. TUC did not receive any grievances or whistleblowing reports related to ethics and integrity during the year.

During business interactions, TUC's employees must explain the Company's ethical management policy and related regulations to counterparties. They must also explicitly refuse to offer, promise, request, or accept any improper benefits in any form or name, directly or indirectly. Additionally, it is important to avoid conducting business transactions with agents, suppliers, customers, or other business partners who engage in dishonest practices. If any dishonest practices are discovered, TUC should evaluate whether to list the partner as a rejected partner in order to uphold the Company's ethical management policy. When entering into a contract with a counterparty, TUC shall fully understand the counterparties' integrity management status and incorporate compliance with TUC's integrity management policy into the contractual terms between both parties. To the extent possible, such contracts shall include provisions requiring that, if either party becomes aware that any personnel has violated contractual terms prohibiting the acceptance of commissions, kickbacks, or other improper benefits from the other party, it shall immediately and truthfully inform the other party of the identity of such personnel, the manner in which such benefits were provided, promised, requested, or accepted, and the amount or other benefits involved. The party shall also provide relevant evidence and cooperate with the other party's investigation. If a party suffers damages as a result, it may claim compensation from the other party as a percentage of the contract amount and may deduct such compensation from the contract price payable. If either party engages in dishonest conduct during business activities, the other party reserves the right to terminate or rescind the contract unconditionally.

TUC's Rules and Regulations Concerning Integrity and Ethical Corporate Management



3.1.5 Regulatory Compliance

Compliance with laws and regulations is the foundation of all business operation. Upon onboarding, TUC provides employees with internal integrity rules and employment contracts, and requires them to comply with ethical and integrity obligations. Given the wide range of applicable laws and regulations, each department remains informed of relevant revisions through interactions with government agencies or media reports. Internal and external training is then provided to employees in each department to ensure that the Company's operations comply with all laws and regulations.

Firstly, in terms of corporate governance, TUC has established functional committees to oversee the Company's financial operations and internal control system, and has adopted the "Corporate Governance Best Practice Principles" and the "Rules Governing Performance Evaluation for the Board of Directors" to encourage the Board to actively participate in decision-making on major corporate matters. Additionally, a Corporate Governance Officer has been appointed to provide professional advice and support to strengthen the functions of the Board, enhancing its operational effectiveness. Looking ahead, TUC will continue to follow the ESG evaluations and corporate governance best practice principles announced by the competent authorities, while further enhancing employees' awareness of regulatory compliance.

Regarding personnel management, TUC has established ethical rules and regulations, and consistently promoted the Company's core values of ethics and integrity. Through various mechanisms such as policy formulation, implementation, self-assessment, and open reporting channels, as well as protection for whistleblowers, TUC has constructed a robust legal compliance firewall. Management is expected to lead by example and require all employees to ensure that their relevant business behaviors comply with laws, company policies, and internal regulations. Annual internal control self-assessments should be conducted, and internal audits should be accepted, to ensure compliance. To establish guidelines for employees when conducting business, all employees of TUC's group companies, regardless of position, rank, or location, are required to comply with the "Ethical Management Procedures" and the "Code of Ethical Conduct." These guidelines include workplace standards, equal opportunity, confidentiality, prohibition of part-time employment and avoidance of conflict of interest, gift-giving and business hospitality etiquette, respect for employees and customers, whistleblowing, whistleblower protection, and non-retaliation. Adhering to these guidelines will help TUC gain public trust, enhance our corporate image, and ensure sustainable operation and development. Additionally, TUC has formulated a code of conduct for management and employees when engaging in commercial activities to prevent and avoid violations of fair competition and anti-trust laws, reducing the risk of legal violations. To compete ethically and fairly in the industry, TUC has established a corporate culture of compliance and cultivated a reputation as a trustworthy and respected company.

TUC has implemented a comprehensive personnel training program that includes regular training sessions for employees of various departments and ranks. These sessions focus on the laws and regulations relevant to business operations, in accordance with both legal requirements and the Company's internal policies. The Legal Affairs Office and other relevant authorities collaborate with TUC to provide this training, which aims to enhance employees' understanding of ethics and compliance with legal requirements. Training content is tailored to employees' job responsibilities, with different types of training available, such as training for new recruits, physical courses, promotion-specific training, and external training. Additionally, TUC provides regulatory compliance guidance through multiple channels, allowing employees to access compliance-related information at any time. In 2025, a total of 37 training sessions were conducted with 424 participants, and the average training hours per person were 1.36 hours. Training programs were tailored according to employees' job responsibilities, including new employee orientation, in-person courses, departmental briefings, and external training. In addition, regulatory compliance guidance was provided through on-site posters and the Company's internal website, enabling employees to access compliance-related information

at any time. For external training, the Company assigned audit supervisors and finance managers to participate in relevant programs in accordance with regulatory requirements, accumulating a total of 40 training hours.

Lastly, in terms of environmental, safety and health matters, TUC has implemented monitoring, measurement, and performance management measures to ensure compliance with environmental protection and occupational safety regulations throughout the product lifecycle. Our environmental and occupational safety management system operates effectively, identifying potential issues through the management cycle and taking timely control measures to prevent harm to the Company. In 2025, TUC recorded two significant regulatory violations for which penalties were imposed by the competent authorities. The Company has subsequently completed corrective actions and submitted responses to the authorities, and the cases have been closed. Meanwhile, internal training has been continuously provided to relevant employees to prevent the recurrence of similar non-compliance incidents in the future.

▼ Total number of major legal violations during the current year ^(Note): 2 cases Unit: NT\$ thousand

Cause of Major Violation	Applicable Law	Penalty	Subsequent Improvement Measures
On February 28, 2025, an employee's arm was caught in a machine during troubleshooting of an abnormal condition, resulting in an occupational injury and the Company subsequently reported the occupational accident to the competent authority.	Paragraph 1, Article 6 of the Occupational Safety and Health Act	NT\$300 thousand fine	◆ To prevent employees from performing troubleshooting without stopping equipment, the interlock mechanism was re-examined and modified to prevent improper operations. ◆ Safety training was reinforced to emphasize that equipment must be shut down before performing any abnormal troubleshooting procedures.
In 2025, during the amendment process for a surface water discharge permit, the Company obtained approval for engineering modifications and carried out pipeline adjustment work. On May 2, 2025, an inspection by the Department of Environmental Protection identified abnormal wastewater discharge, and laboratory testing confirmed that the discharge did not comply with effluent standards and revealed a pipeline misconnection.	Paragraph 1, Article 7 of the Water Pollution Control Act	NT\$7,398 thousand fine	◆ The misconnected pipeline was corrected to align with the approved permit. ◆ Water quality testing is now conducted prior to discharge to ensure compliance with regulatory standards.

Note: The definition of a major legal violation disclosed by TUC refers to a single violation incident resulting in a fine or penalty of NT\$100,000 or more.

▼ Statistics on Fines Paid for Legal Violations during the Current Year Unit: NT\$ thousand

Fines paid in the current year for violations that occurred in previous years	0
Fines paid in the current year for violations that occurred in the current year	NT\$7,698 thousand

3.2 Risk Management

The sustainable operation of an enterprise necessitates consideration of potential risk issues and operational assessments. Risk issues have expanded from traditional economic considerations to a wide range of dimensions, including environmental, social, technological, and geopolitical aspects. In light of the evolving global economic landscape, the Company remains vigilant in monitoring global risk trends and implementing risk management measures under the guidance of the Board of Directors, with the Corporate Governance Office serving as the focal point. The Company identifies potential risks that may impact our operations and collaborates with relevant business-related units to evaluate the likelihood and severity of such risks. Subsequently, the Company promptly adjusts its operational strategy in response to the risk assessment.

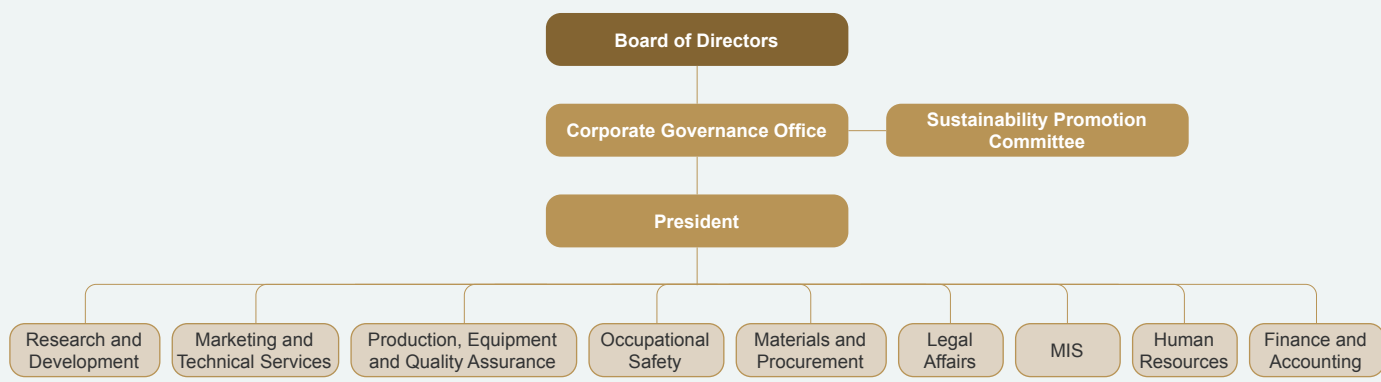
3.2.1 Risk Management Policies

To ensure the Company’s sound operation and sustainable development and to establish a comprehensive risk management culture as a basis for risk management, TUC developed the “ Risk Management Policies and Procedures” in 2022. The Board of Directors approved the policies, which include risk identification, risk analysis and assessment, risk control and handling, risk monitoring and review, and information communication and reporting. These policies aim to enhance employees’ risk awareness and maintain risks within a tolerable level.

3.2.2 Risk Management Framework

As per TUC’s Risk Management Policies and Procedures, the Board of Directors serves as the primary decision-making and supervisory body for risk management. The Corporate Governance Office is responsible for promoting and overseeing risk management initiatives and ensuring that related policies and measures comply with legal requirements. It also supervises the implementation of various risk management systems and ensures the efficient functioning of the mechanism. Various risks are categorized into environmental, human rights, and governance issues, with the respective functional teams responsible for their implementation.

▼ TUC’s Risk Management Framework



Department	Rights and Responsibilities
Board of Directors	The highest unit of risk management, responsible for approving, reviewing, and monitoring the Company's risk management policy.
Corporate Governance Office	◆ The Corporate Governance Office is responsible for monitoring, measuring, and evaluating corporate risks at the executive level, and reporting regularly to the Board of Directors. It also exercises the relevant authority independently of the business units and operations. ◆ The Corporate Governance Office has established the ESG Committee to carry out risk assessments on environmental, human rights or corporate governance issues related to TUC's operations and formulate relevant risk management policies or strategies according to the materiality principle.
Department Managers	Responsible for analyzing and monitoring the related risks within the department to ensure the effective implementation of risk control mechanisms and procedures.



3.2.3 風險管理運作

Risk Management Work Flow

- Through risk identification, risk measurement, risk monitoring, risk reporting and risk response management procedures, to clearly grasp the scope of each risk, and take appropriate measures to ensure that the relevant risks are properly managed, so that the limited resources are efficiently allocated to the relevant risk management work.

Implementation of Risk Management

- The implementation of risk management shall be carried out in accordance with the three-tier system (business contractor, department heads and corporate governance office) and the procedure of self-evaluation of each department.
- Risk factors are identified on a regular basis in order to pinpoint relevant risks that could impact the sustainable development of the Company. The frequency of risk events and the severity of their impact on the Company's operations are evaluated using a risk map to define risk levels and order of priority for responses before adopting corresponding risk management strategies according to risk levels.
- Monitoring of potential risks and preventive measures are implemented based on the latest internal audit developments, standards, and requirements to bolster risk management. Risk management policies, encompassing management objectives, organizational structure, attribution of authority and responsibility, risk management procedures and other mechanisms, are formulated for each type of risk, and implemented to control various risks arising from business activities within an acceptable range.

Implementation Practice

- At least two risk-management team meetings are held every year, with the Corporate Governance Officer arranged to report to the Board of Directors on the operation of risk management once a year.
- A report was submitted to the ESG Committee in January 2025, covering the key risks faced by TUC as assessed for the year and the corresponding measures.
- In March 2025, a report on the activities implemented by the Company's Risk Management Team was presented to the Board of Directors. The content of this report included an assessment of the scope of risks, the risk environment and the risk control measures adopted, as well as the operation of risk management.
- Risk management training was conducted for department heads and members of the ESG Committee in the first quarter of 2025.

Risk Category	Explanation of Risks	Risk Response Measures
Sustainable Environment	Failure to reduce energy intensity (Material topics: Energy Management)	◆ Draw up annual energy conservation plans, as well as roll out and implement energy conservation programs accordingly.
	Failure to reduce greenhouse gas emission intensity (Material topics: Greenhouse Gas Control)	◆ Set reduction or control targets, conduct annual greenhouse gas inventories, review target achievement, and make reviews and corrections when targets are not met. ◆ Participation in the Ministry of Environment's voluntary emission reduction program. ◆ Promptly conduct root cause analysis and implement improvement measures following any environmental compliance violations, and add additional environmental considerations.
	Failure to lower wastewater discharge intensity	◆ Continue to maintain the ISO 14001 environmental management system and apply for the Green Factory Label of Cleaner Production Assessment System certification. ◆ Effectively reduce pollutant emissions and their impact on the environment through the implementation of process safety management and the institutionalization of management cycle. ◆ Monitor and record wastewater discharge volume and discharged water quality on a daily basis, as well as compare them with production capacity to control anomalies. ◆ Draw up an internal audit plan to review the Company's compliance with the relevant environmental laws and regulations, and check whether each operational process meets the relevant requirements.
	Failure to increase waste recycling volume and rate	◆ Continue to maintain the ISO 14001 environmental management system and apply for the Green Factory Label of Cleaner Production Assessment System certification. ◆ Effectively reduce pollutant emissions and their impact on the environment through the implementation of process safety management and the institutionalization of management cycle. ◆ Promote waste reduction, formulate waste classification standards, and require waste to be sorted and collected according to such standards from the output end in order to increase recycling rate and reduce the total amount of waste. ◆ Draw up an internal audit plan to review the Company's compliance with the relevant environmental laws and regulations, and check whether each operational process meets the relevant requirements.
	Water and electricity shortage	◆ Water conservation and power limitation emergency response measures are proposed and implemented accordingly.
	Typhoons, floods	◆ Develop contingency plans for typhoon and flood prevention, and conduct regular drills to ensure preparedness.
Employee Care	High turnover of staff/ Addressing labor shortages (Material topics: Compensation and Benefits)	◆ Improve workplace environment and welfare measures to decrease the turnover of staff. ◆ Design a new salary structure to increase employees' salaries. ◆ Strengthen industrial-academic cooperation and expand recruitment channels. ➢ Recruit domestic college interns to work at the Company's plant. ➢ Engage in global industry-university collaboration by enlisting Thai students interested in pursuing internships in Taiwan. Upon completion of their studies, consider offering them permanent employment opportunities.
	Inadequate employee competency training (Material topics: Talent Development)	◆ Implement an E-LEARNING system that simultaneously offers both online and in-person courses to increase employee training hours. ◆ Establish annual education and training programs with allocated budgets, with semi-annual reviews of training implementation outcomes. Adjustments are made based on current developments to ensure that training courses more closely align with actual job requirements. ◆ Employees may submit training requests via the E-LEARNING system and view newly established courses for enrollment, thus diversifying the types of training available to staff. ◆ Provide technical certifications and subsidies to encourage employees to engage in cross-functional learning and develop multiple technical competencies.
	Occupational accidents (Material topics: Occupational safety and Health)	◆ Continue to uphold the ISO 45001 Occupational Health and Safety Management System and confirm the effectiveness of system operation based on the PDCA framework. ◆ Draw up contingency standard operating procedures (SOP) or business continuity plan (BCP) in light of external environmental factors, and implement them accordingly. ◆ Develop a plan to provide regular employee-specific training for new hires, on-the-job training, special operations, and transfer operations standard operating procedures (SOPs). ◆ Conduct thorough accident investigations and analyses when occupational accidents occur, and enhance countermeasures to address the root causes of such incidents.

Integrity Governance

Risk Category	Explanation of Risks	Risk Response Measures
Employee Care	Fire incidents	◆ Establish fire safety training programs, provide fire safety education and training for employees, and conduct emergency response and evacuation drills on a regular basis. ◆ Carry out regular inspection and reporting of fire protection equipment to ensure that all fire protection equipment and facilities are in good condition. ◆ Carry out investigations and cause analysis in the event of a fire, malfunction or false fire alarm, and then follow up until improvements are completed.
	Human rights violations	◆ Formulate the human rights policy and set up channels for reporting human rights violations. ◆ Held workplace harassment prevention courses.
	Overworked employees	◆ Reducing working hours can lead to a decrease in the frequency of occupational accidents. ➢ For employees who work more than 12 hours a day, BI statistics are made available for the supervisor for review. ➢ When an employee works for six consecutive days, the system automatically issues an alert, and the responsible unit is required to arrange rest days. ➢ For employees whose monthly overtime exceeds 46 hours, BI statistics are made available for the supervisor for review. ◆ The annual physical examination aims to assess the physical and mental well-being of units with high working hours, in order to prevent potential fatigue. Factory nurses administer overwork questionnaires to these units on a yearly basis, to diagnose any signs of fatigue and take early action (such as reducing working hours or changing units).
Corporate Governance/Operational Performance	Revenue decline/loss of major customer orders (Material topics: Operational Performance, Customer Service)	◆ Diversify product strategy to expand into general servers, AI servers, networking products, low Earth orbit (LEO) satellite applications, and other specialty applications, thereby reducing reliance on a single customer and mitigating concentration risk. ◆ Strengthen partnerships with PCB customers to enhance order reallocation flexibility and obtain multiple certifications to respond to sudden changes in single-customer order demand. ◆ In response to market demand, TUC actively promotes advanced AI server, high-speed switch, and LEO satellite material applications to ensure the Company's products remain at the technological forefront and continue to drive industry development. ◆ Complete the technology transfer of technical services and customer support functions to the Thailand facility, fully inheriting Taiwan plant's expertise in customer service and troubleshooting. This enhances operational stability and flexibility amid global supply chain rebalancing between China and the United States, and strengthens the Company's position as a key material supplier to international clients. ◆ Expand supplier qualification programs for raw materials to increase sourcing diversity and improve flexibility and efficiency in product design and manufacturing. ◆ Establish a customer service hotline and customer communication platform and conduct regular annual customer satisfaction surveys proactively.
	Inadequate product innovation competitiveness (Material topics: Innovation & R&D, Green Products)	◆ Develop high-frequency, high-speed, RF, and mmWave products, such as PegaClad series, heavy copper foil, and aerospace materials, as well as provide customers with high-quality and high-stability products in order to create more value. ◆ The surge in global environmental awareness and the evolution of vehicle energy systems have propelled the growth of the new energy industry. TUC is committed to advancing electric energy in vehicles, while also addressing economic energy and environmental concerns to identify potential business prospects.
	Information security incidents (Material topics: Information Security)	◆ Establishment of systems and policies: The Company has implemented an ISO 27001:2022 Information Security Management System, serving as the guiding framework for information security governance, risk management, and internal control. ◆ Formation of an "Information Security Management Committee" to oversee the promotion and implementation of the Company's information security management system, technical standards, and system operations. The President serves as the Chairperson of the Committee, and a dedicated "Information Security Office" has been established to execute directives and handle daily information security management activities. ◆ Regular implementation of information security control measures, including: ➢ Information security training for employees; vulnerability scanning of IT equipment; social engineering drills; disaster recovery exercises; and internal audit activities. ➢ Risk assessments and subsequent corrective actions. ◆ Strengthen security measures for data centers, operational computers, mobile devices, access control systems, and network security.

Risk Category	Explanation of Risks	Risk Response Measures
Corporate Governance/ Operational Performance	Supply chain disruption (Material topics: Sustainable Supply Chain)	◆ Short-term response: ➢ Real-time information investigation and tracking. ➢ Quickly integrate suppliers' feedback and production information, adjust production and resource allocation, and minimize the impact. ◆ Medium and long-term response: ➢ Pay attention to market changes, have a high degree of control over delivery dates and inventory trends, and discover potential risks and respond to material shortage risks in advance. ➢ Ongoing evaluation of new suppliers. ➢ Development of multiple sources for raw materials. ➢ Simulate a variety of unexpected situations and solutions to prevent and reduce damage in advance. ➢ Promote local procurement, shorten logistics time, and have a high degree of control over suppliers' supplying status. ➢ Provide guidance to suppliers to expand production capacity, improve advanced process technology, and refine manufacturing quality. ➢ Suppliers must sign a commitment letter regarding Corporate Social Responsibility (CSR), pledging not to source conflict minerals. ➢ Suppliers must sign a Product Change Notification agreement. In the event of any necessary changes to products or production conditions, a corresponding report must be submitted by supplier within the designated timeframe. Upon confirmation, changes will be implemented in accordance with the agreed-upon date following completion of all required documentation. ◆ Implement regular on-site audits and counseling of suppliers to ensure effective risk control.
	Financial impact of climate change	◆ Develop TUC's climate risk identification process based on the TCFD framework. As a result of cross-departmental discussions on climate risks and opportunities, three opportunities and four risks were identified in total. ◆ Implement follow-up risk responses for four identified risks. For specific details, please refer to Section 4.5, Climate-related Risk Identification.
	Poor communication with stakeholders	◆ Establish various communication channels and actively communicate to reduce conflicts and misunderstandings. ◆ Set up an investor mailbox and designate the spokesperson to handle and answer investor inquiries.
	Ethics violations by staff	◆ Ethical Management Procedures have been formulated and implemented upon a resolution passed by the Board of Directors. ◆ The Company conducts internal integrity training and requires personnel to sign integrity pledge. Integrity clauses are incorporated into all external documents for control purpose. ◆ Formulate the whistleblowing process flow and set up whistleblowing channels to practice whistleblower protection.
	Product safety concerns	◆ All of the Company's products comply with relevant government regulations worldwide, including the EU RoHS standards, and contain no hazardous substances. ◆ Establish a customer service hotline and customer communication platform and conduct regular annual customer satisfaction surveys proactively. ◆ The mode of operation for risk management in response to customer complaints is as follows: ➢ Monitoring: Customer satisfaction survey and customer interview form. ➢ Response: Provide response to complaints within different timeframes according to the customer complaint management procedure, depending on the level of customer complaint. ➢ Analysis: The Quality Assurance Department identifies the responsible units according to the content of the customer complaint and then calls the relevant units to review and respond to the customer complaint, as well as make the necessary improvements.

3.3 Operational Performance

Business Policy

TUC's mission is to deliver top-notch, high-value-added advanced materials and professional services to meet the needs of the global electronics industry.

In recent years, driven by the significant growth in demand for artificial intelligence (AI), high-performance computing (HPC), and high-end switch, TUC has achieved substantial growth in sales of high-end product. In 2025, the Company's standalone revenue reached NT\$13,990,259 thousand.

In 2025, TUC demonstrated strong growth momentum, with its core development strategy closely aligned with the explosive demand in the global AI server market. As high-performance computing (HPC) and high-end switching technologies continue to flourish, the Company has further strengthened its high-frequency, high-speed, and ultra-low-loss (Super/Ultra Loss) material product portfolio. By expanding its technological leadership, the Company successfully increased its market share in 5G and 6G base stations, as well as 400G and 800G high-end networking products. In particular, in the server segment, in response to the increased data transmission speeds of CPUs from Intel and AMD, the Company has strengthened its supply of Super/Ultra Loss server board materials for next-generation platforms such as the OAK platform, precisely targeting the demand for advanced materials.

While consolidating its core product offerings, the Company is also committed to broadening its product portfolio to establish a more stable operational foundation. For portable electronic devices such as notebooks, mobile phones, tablets, and gaming consoles, the Company actively develops and promotes halogen-free HDI material solutions and deepens its collaboration with major global smartphone brands including Apple, Oppo, Vivo, Xiaomi, and Honor. Through further expansion into RCC and mSAP process-based substrate materials, the Company has enhanced product technical barriers and market penetration. In addition, to strengthen overall competitiveness, TUC continues to conduct customer qualification and market development for high value-added niche products, covering cutting-edge fields such as low Earth orbit (LEO) satellites, automotive radar, advanced automotive electronics (including autonomous driving servers and electric vehicles), and IC substrates.

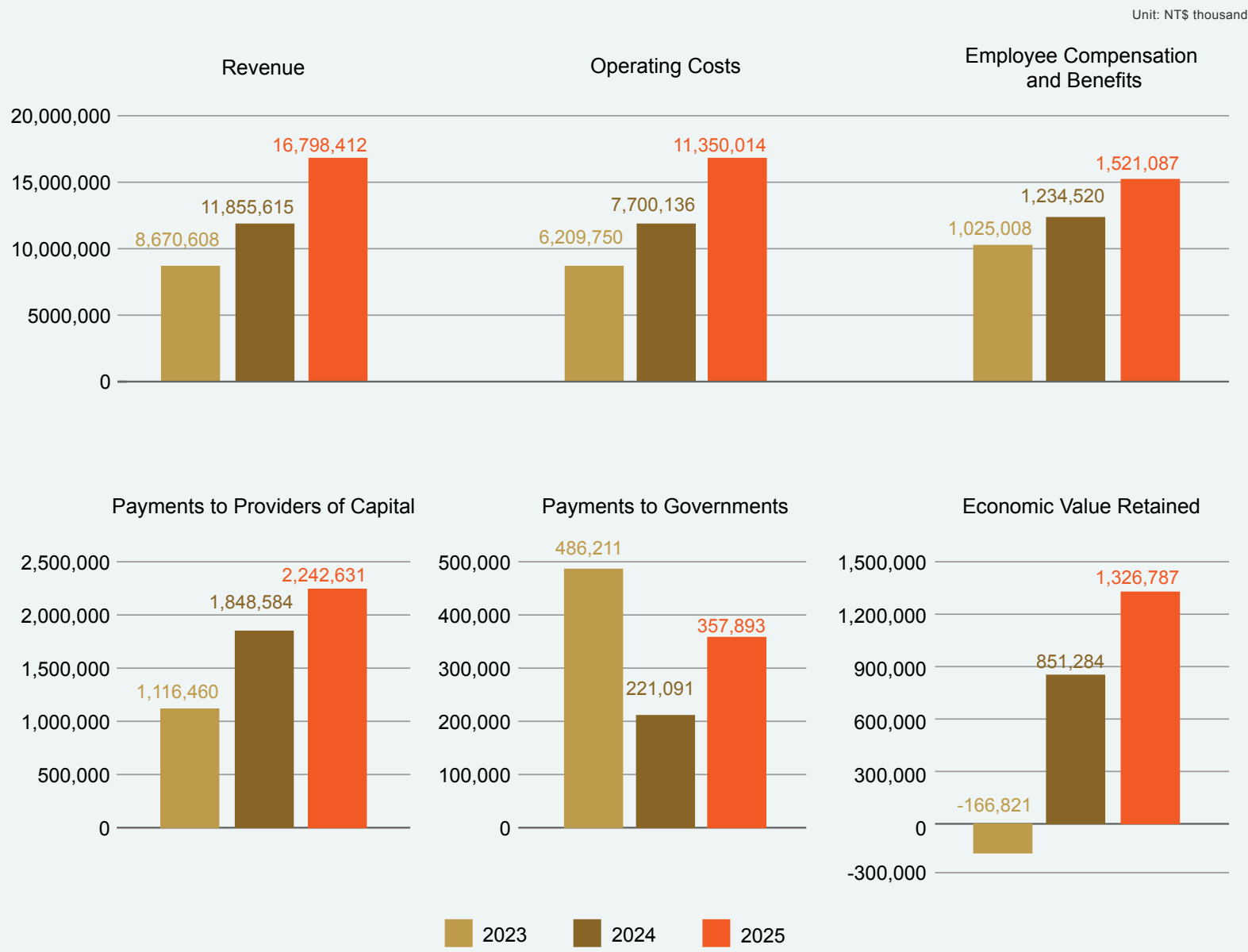
Furthermore, in response to the demand from the green energy vehicle market, the Company has expanded the application of heavy copper board materials in electric vehicle charging equipment. Despite complex and volatile international political and economic challenges, TUC has demonstrated strong market adaptability and successfully extended its product portfolio into emerging markets such as Southeast Asia. Through a comprehensive layout spanning communications, computing, mobile devices, and automotive electronics, combined with leading materials science and process technologies, the Company has not only enhanced its global market share but also established a highly competitive and stable foundation for long-term operations.

Looking ahead, growth driven by AI-related opportunities, server demand, high-end networking low-loss materials, and LEO satellite communication materials is expected to support the promotion of high-end products and expansion of customer applications. TUC will continue to strengthen its R&D team to meet customer needs, enhance new product application development, and optimize production technologies. We will actively expand our reach to major domestic and international end customers and application fields to secure an industry-leading position.



Integrity Governance

Responsible Department/ Grievance Mechanism	◆ Responsible Departments: Sales Departments and R&D Departments	◆ Grievance Mechanism ➢ TUC's official website: Stakeholders Section/ Contact Us ➢ Corporate Governance Office (+886-35551103 ext. 116; lan.Huang@tuc.com.tw)
Management Mechanism	◆ Policy/ Commitment TUC is committed to upholding the principles of ethics, pragmatism, and continuous innovation in providing comprehensive and efficient solutions to our customers. Our mission is to partner with our customers to enhance our collective competitiveness together. ◆ Target ➢ Short-term: TUC is dedicated to practical management, improving its R&D capabilities, and partnering with customers to create products with greater competitiveness and new applications. The Company is implementing intelligent manufacturing systems to optimize production technologies and benefits. TUC is also actively expanding our reach to large domestic and international end-users, while increasing the proportion of high-end, high-speed, and high-frequency laminates, low-loss HDI boards, radio frequency substrates (RF), and other products. In the upcoming year, the Company anticipates selling approximately 23.78 million sheets of CCL, resulting in a turnover of approximately NT\$720 million from mass lamination service. ➢ Medium to long-term: ◇ Continue to obtain end customers certification for new 5G and 6G high-end products and achieve mass production ◇ Optimize our product and customer structure to increase corporate profits ◇ Actively secure orders for HSD high-end boards, HLC boards, and HDI multi-layer boards ◇ Increase the production and sales propotion of eco-friendly (halogen-free) substrates ◇ Enhance real-time service for local customers in conjunction with the mass production of ultra-low-loss products ◇ Actively obtain customer certifications for RF substrates (RF, Antenna, and Hi-Dk) and incorporate them in mass production ◇ Improve service quality to enhance product reliability and brand image ◇ Acquire PCB customers in Thailand, Malaysia, and Vietnam following our plan to expand into the Southeast Asian market ◇ Promote high-voltage-resistant materials to increase number of orders for charging piles and electric vehicles ◇ Obtain material certifications for 400/800 GHz switches from major international manufacturers and actively maintain orders, aligning with our strategic planning ◇ Develop materials for low-orbit satellites and obtain the relevant certifications ◇ Secure AI orders from major international companies ◇ Secure orders for 100G/400G/800G optical modules applications ◇ Actively promote orders for DDR5 RAM cards ◇ Secure orders for tablets and smartphones ◇ Continue to develop server power board orders to increase market share.	◆ Achievements in 2025 ➢ Developed and secured orders for 800G low-loss high-dielectric substrate material. ➢ Developed materials for the mSAP process with X-Y CTE of < 6 to 7 ppm. ➢ Developed M9HF-grade new materials. ➢ Developed and evaluated materials for automotive mmWave radar applications. ➢ Conducted electrical evaluation of 224Gbps high-speed communication applications. ➢ Underwent actual certification of end-use materials in ground receivers for LEO satellites. ➢ Achieved mass production of material for 100G, 400G, and 800G optical communication modules applications. ➢ Successfully secured orders for AI PCs. ➢ Successfully secured orders for DDR5 RAM cards. ➢ Successfully secured orders for AI server power boards.
Evaluation Mechanism	◆ Percentage of the Company's revenue contributed by strategic products. ◆ Annual growth in sales performance (number of product sheets sold) compared with the previous year.	
Annual Target Achievement Status	◆ Sales of strategic products in 2025 accounted for 70.7% of TUC's revenue. ◆ In 2025, sales volume, measured by the number of sheets sold, increased by 47.5% compared with the previous year.	

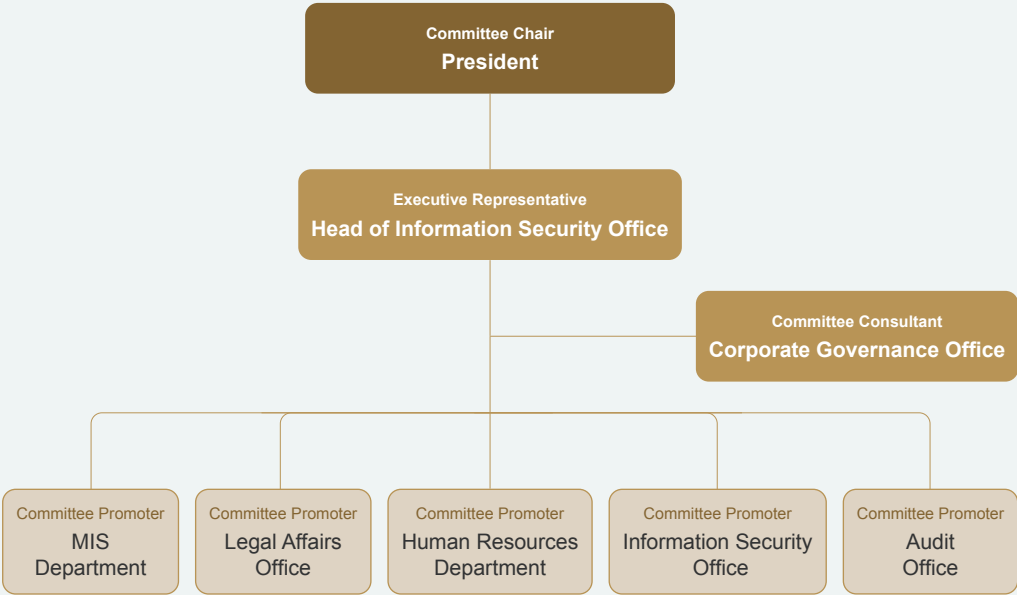


Note: The income presented here included sales revenue and non-operating income.

3.4 Information Security

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Information Security Office ◆ Grievance Mechanism ➢ Corporate Governance Office (+886-35551103 ext. 116; lan.Huang@tuc.com.tw)	
Management Mechanism	◆ Policy To ensure the confidentiality, integrity, availability, and regulatory compliance of the Company's information, and prevent information and assets from being improperly used, leaked, altered, damaged, or lost due to human error, intentional sabotage, or natural disasters, which may affect the Company's operations and harm the Company's interests. ◆ Commitment ➢ Implement and comply with relevant information security regulations. ➢ Strengthen the protection of the Company's and customers' information assets, maintain the security and reliability of information processing, enhance customer trust, and reinforce the Company's overall competitiveness. ➢ Establish comprehensive and clearly defined information security management policies and operational procedures to institutionalize, standardize, and effectively implement information security management. ➢ Adopt the PDCA (Plan-Do-Check-Act) management cycle to continuously review information security objectives and implementation effectiveness, ensuring target achievement and continual improvement. ◆ Future Targets ➢ Maintain zero major information security incidents. ➢ Achieve a 99.9% service level agreement (SLA) for critical system services. ➢ Ensure information security dedicated personnel complete at least 16 hours of annual training. ➢ Conduct penetration testing exercises. ➢ Regularly perform social engineering drills and system vulnerability scans. ➢ Continuously maintain the ISO 27001 Information Security Management System, and implement annual internal and external audits, management reviews, and corrective and preventive actions to ensure certification validity and enhance the maturity of information security management.	◆ Resources invested in 2025 ➢ Obtained ISO 27001:2022 Information Security Management System certification. ➢ Held Information Security Management Committee meetings chaired by the President, covering ISMS reviews, information security risk management, implementation of security controls, and progress of information security initiatives. ➢ Information security control measures and related implementation results include, but are not limited to: 1. Off-site backup of system data. 2. Encrypted communication for core system transmissions. 3. Real-time antivirus software updates, timely virus database updates, internal and external advanced firewall protection, and intrusion prevention and detection. 4. Email security and malware detection with timely updates of virus signatures. 5. Regular vulnerability scanning of IT equipment. 6. Annual disaster recovery drills. 7. Implementation of a SIEM (Security Information and Event Management) system and Managed Detection and Response (MDR) services. 8. Real-time monitoring of enterprise networks and systems. 9. 684 participants completed information security training through the internal e-learning system during the year. 10. 222 employees participated in social engineering awareness training and drills. 11. Development of a DDoS traffic scrubbing and defense mechanism. 12. Two-factor authentication for remote VPN connections. 13. Annual internal and external information security audits. 14. Information security supervisors and dedicated personnel completed a total of 55 hours of external information security training. 15. Approximately NT\$4,148 thousand was invested in information security during the year.
Evaluation Mechanism	◆ Whether any major information security incidents occurred during the year. ◆ Whether social engineering drills were conducted annually. ◆ Implementation of the ISO 27001 Information Security Management System.	
Annual Target Achievement Status	◆ No major information security incidents occurred during the year, and no leakage of confidential information affecting customer or employee personal data was identified. ◆ Two social engineering drills were successfully completed. ◆ ISO 27001 Information Security Management System was fully implemented and passed third-party certification.	

TUC plays an important role in the global PCB supply chain. The Company maintains its commitment to delivering exceptional CCL manufacturing services to our worldwide clientele while fostering enduring and mutually advantageous relationships with them. Additionally, TUC is proactively enhancing its information security and confidential information protection measures. TUC aims to maintain the confidentiality, integrity, availability, and regulatory compliance of Company information, prevent improper use, leakage, tampering, damage, or loss of information assets and safeguard the interests of customers and partners. In view of the increasing significance of information security concerns in the industry, the Company established its Information Security Promotion Committee as early as 2016. The President serves as the committee chair, and dedicated personnel from each department are appointed as information security promotion officers to conduct internal awareness initiatives and reinforce employees' information security awareness. The Information Security Promotion Committee convenes annually and may hold interim meetings as required. In December 2023, the Board of Directors passed a resolution to establish the Information Security Office as TUC's dedicated information security unit. The President was appointed to concurrently serve as the Chief Information Security Officer. A senior engineer was appointed as the dedicated information security officer responsible for planning, monitoring, and implementing the overall information security system and related management operations. TUC has implemented the ISO 27001:2022 Information Security Management System (ISMS) in recent years. In 2025, TUC passed third-party certification and obtained the relevant certificate, thereby strengthening its capability to respond to information security threats. In August 2025, the Company held an Information Security Management Review meeting.



▲ Organizational Structure of the Information Security Promotion Committee

Committee Member	Rights and Responsibilities
Committee Chair	◆ Serving as the highest-level person in charge of information security management practices at the Company. ◆ Responsible for approving information security policies and management practices. ◆ Convening the Information Security Response Team and establishing a 24-hour command center as needed in case of an operational disruption. ◆ Keeping abreast of the coordination and status of emergency response measures. ◆ Making decisions on various response measures as well as announcing and implementing such measures.
Executive Representative	◆ Responsible for convening and chairing information security management review meetings, as well as overseeing and approving meeting affairs according to delegation of authorization. ◆ Formulating information security management operation manuals. ◆ Implementing information security policies, as well as coordinating and integrating information security activities across various departments. ◆ Formulating information security risk management procedures. ◆ Managing information security incidents. ◆ Assessing the effectiveness of implementing and executing information security management in order to report the performance of information security management to the committee chair on a regular basis.
(Department) Committee Promoter	◆ Attending Information Security Committee meetings. ◆ Participating in regular meetings to promote information security issues. ◆ Fully reflecting the concerns of employees. ◆ Executing the resolutions and referrals of the Information Security Committee. ◆ Advising and responding to management representatives on issues. ◆ Summarizing progress control and confirming results. ◆ Work assignment, progress follow-up, coordination, and liaison. ◆ Providing operational advice and consultation on information security implementation to the employees under its supervision, so that the system can be maintained and continuously improved. ◆ Periodically reviewing the suitability of the information contained within the departmental data on the internal file server from time to time and deliberating on ways to enhance the confidentiality of sensitive documents by refining file permissions for inappropriate documents. ◆ For information security training and education for employees of the department.

TUC continues to strengthen its information network security capabilities and is committed to minimizing the probability of cyberattacks and intrusions. The Company has established high-availability off-site host redundancy and data backup mechanisms designed according to the risk level of its information system architecture to ensure uninterrupted services. Backup data are uploaded to cloud databases certified by international organizations for secure storage. The Company also enhances various simulation tests and emergency response exercises for its server rooms to ensure the normal operation of information systems and data preservation. These measures help reduce the risk of system interruptions caused by unexpected natural disasters or human error and ensure that the expected system recovery time objectives are met. TUC implements a Business Continuity Management and conducts business impact analysis, through which internal units identify key business processes and the information system services that support them. The Company assesses transaction volumes, the importance of business functions, and operational risks and impacts related to financial, legal and regulatory, customer, and other aspects, calculates risk values, and plans, designs, and upgrades appropriate software and hardware resources and improves operational processes based on risk levels.

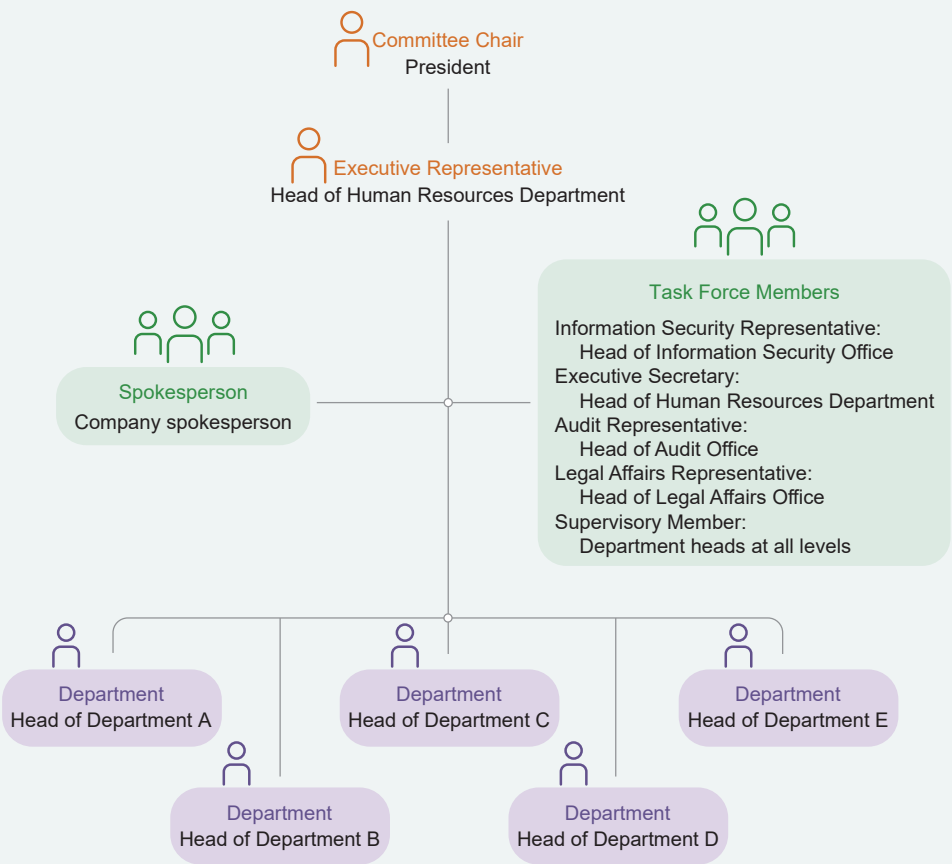
In addition, to ensure smooth execution of operations and critical business functions and avoid the risk of service interruption in important information systems due to major disasters, the Company conducts regular disaster recovery drills annually. These drills help ensure that the Company can activate its disaster response capabilities at critical moments and quickly restore operations to normal or acceptable levels through disaster recovery mechanisms, thereby enabling critical application systems to continue operating and ensuring uninterrupted business operations. The Company's system for the reporting, classification, grading, handling, statistical analysis, and tracking of information security incidents is maintained in accordance with the operational practices set out in the information security emergency response plan. In the event of an information security incident, the incident is promptly reported and addressed quickly as possible to ensure the normal operation of all businesses. In recent years, the Company has not experienced any major information security incidents resulting in business interruption.



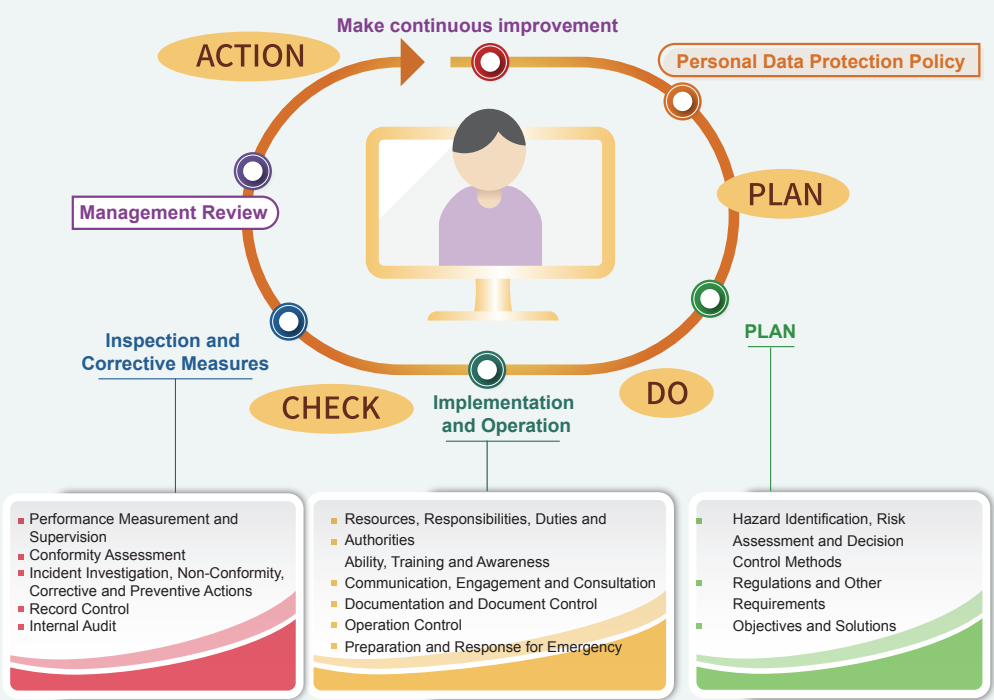
3.5 Personal Data Protection

To safeguard its proprietary information and employees' personal data, TUC has implemented stringent information security measures and established the Personal Data Protection Committee in 2014. The committee is chaired by the President, with the Head of the HR Department serving as the executive representative, and includes task force members and representatives from various departments, each with clearly defined roles and responsibilities. The Committee formulates the personal data protection policy and communicates and implements it internally. Each department conducts an annual personal data inventory and risk assessment, shares case studies of personal data incidents, promotes control measures for the five stages of personal data life cycle, and plans notification processes for personal data incidents. Annual personal data meetings are held to review implementation results for the current year. In November 2025, TUC completed an internal audit of personal data protection, confirming that employees perform their duties in compliance with the Company's personal data protection policies and applicable regulatory requirements. In recent years, TUC has not experienced any loss or leakage of personal data.

▼ Organizational Structure of the Personal Data Protection Committee



▼ Personal Data Protection Management Cycle



3.6 Products and Services

TUC is dedicated to technological innovation and product development. By collaborating with customers, TUC develops products that fulfill the requirements of the global electronics industry and specialized markets. These efforts help strengthen its proprietary technologies, enhance innovation capabilities, differentiate TUC from competitors,, and respond to market and customer demand. The Quality Assurance Department promptly forwards customer feedback to the R&D Department for follow-up improvements. This helps ensure service quality, strengthen customer trust, and support mutually beneficial relationships.

3.6.1 Innovation and R&D

TUC has long been dedicated to advancing leading material technologies. Based on high-quality raw materials and systematic management, the Company continuously invests in R&D resources and innovation initiatives. TUC strives to provide customers with high-quality, highly reliable products and application solutions, thereby fulfilling its commitment to grow together with customers and create new industry value. Through the TUC Group Strategy Outlook Meeting and R&D meetings, the Company evaluates and reviews the progress of innovation and R&D KPIs, including new product qualification at customer sites, product differentiation against competitors, and the analysis of internal and external stakeholder complaints and feedback cases.

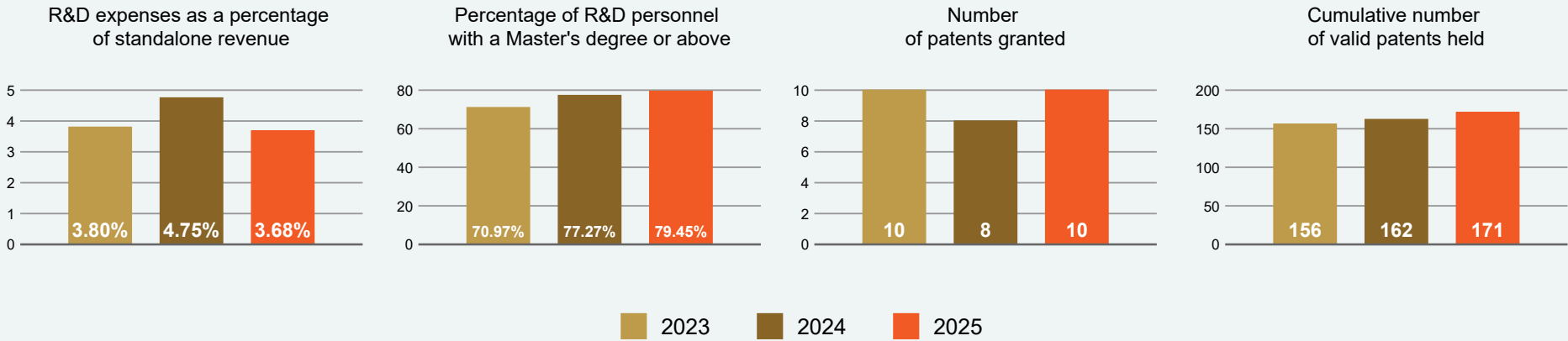
Responsible Department/ Grievance Mechanism	◆ Responsible Department: R&D Department and Technical Service Department	◆ Grievance Mechanism ➢ TUC's official website: Stakeholders section/ Contact Us ➢ Corporate Governance Office (+886-35551103 ext. 116; lan.Huang@tuc.com.tw)
Management Mechanism	◆ Policy/ Commitment TUC has a strong R&D team and exceptional technological innovation capabilities, and remains committed to diversified product development. We are committed to ethics innovation and a pragmatic, responsible approach to assisting our clients in enhancing their competitiveness and generating fresh industry value in collaboration with them. ◆ Target ➢ Short-term targets: ◇ We provide a diverse selection of eco-friendly products, including specialized and premium materials for high-speed communication and low-loss, high-density link applications, as well as high heat-resistant substrates, RF substrates, and IC substrates. Our offerings are designed to meet the varied demands of the industry. ◇ The objective is to reduce material use, volume, weight and waste, while improving energy efficiency and minimizing environmental impact. ➢ Medium- and long-term targets: ◇ We are actively engaged in the development of specialized products through innovative research and development, while also focusing on strengthening and maintaining customer relationships. We are exploring potential niche markets through strategic partnerships and patent portfolio, with the aim of increasing the added value of our products. Our products are designed for applications such as high-performance computing (HPC), artificial intelligence (AI), and other high-end applications such as switches, routers, servers, network storage devices, advanced automotive electronic materials (hybrid/electric vehicles), IC carriers, RF substrates, and low-earth orbit satellites. ◇ The objective is to continuously enhance material reduction, volume reduction, weight loss and waste reduction, as well as improve energy efficiency, and minimize environmental impact.	◆ Resources invested in 2025 ➢ The R&D Department continues to be involved in the building of precision analytical instruments and optimizes production capacity of small-scale pilot production equipment to reduce the costs of raw materials, energy, and manpower for direct testing of new products. Small-scale samples were also provided to customers for testing and evaluation, thereby accelerating the development of new products and process optimization while maximizing profitability. ➢ Product value enhancement and green product development are among the Company's key sustainability directions. The R&D Department actively implemented new formulation technologies and developed a complete range of lead-free, halogen-free, environmentally friendly high-speed, high-frequency, and (ultra) low-loss laminates for PCIe 5.0/6.0 for internal interconnect applications in high-performance computing (HPC) systems, as well as external interconnection applications such as 800GbE high-speed switches, high-end servers, and data centers. These products have continued to be qualified by multiple customers, helping increase the market share of Super/ Ultra-low loss server motherboards materials. ➢ Additionally, as electronic material for mobile devices become thinner, more powerful, and more multifunctional, the new generation of High Density Interconnect (HDI) boards has become the consensus in the PCB industry. In 2025, TUC offered ultra-low coefficient of thermal expansion and low-loss high-density link application substrates to cater to the requirements of cell phones, high-end consumer products, and mobile devices, in response to the increasing demand for such devices. The objective is to enhance material reduction, volume reduction, weight loss and waste reduction, as well as improve energy efficiency, and minimize environmental impact. ➢ With the gradual advancement of 5G technology, the overall communication and telecommunications industry is progressively shifting towards high-frequency and high-speed environmental design. In 2025, we developed, constructed, and validated RF substrate application materials for electrical testing systems operating in the 110GHz radio frequency band. Furthermore, we reinforced our strategic partnerships and material certification processes with end-users, including those in the 5G/6G, automotive radar, and LEO satellite industries, to establish a presence in specialized product markets. ➢ Owing to the gradual expansion of the electric vehicle market, fast charging and automotive parts and components are progressively shifting towards a high-voltage resistant design. In 2025, the Company conducted design and validation of PLC Level 0 products for high-CTI substrate materials and promoted material qualification with end customers in applications such as automotive charging systems and automotive converters, gradually expanding its presence in niche product markets. ➢ In response to market trends toward environmentally friendly and low-carbon products, TUC continues to advance its sustainability direction of green product development. Since 2024, the Company has collaborated with upstream suppliers to introduce certified bio-based chemical raw materials for the design and development of product that meet carbon reduction requirements, and has conducted certification and labeling verification for bio-based material grade products. The Company continues to work strategically with end customers to gradually expand its presence in niche product markets. ➢ The latest product development information is promptly made available to customers through the Company's official website.
Evaluation Mechanism	◆ Continuous annual investment in R&D resources.	◆ Assessment of the Company's R&D capability based on annual patent applications.
Annual Target Achievement Rate	◆ R&D expenditures accounted for 3.68% of the Company's standalone revenue in 2025. ◆ In 2025, TUC owned a total of 171 valid patents, representing an increase of approximately 5.56% compared with the previous year.	

▼ Successfully Developed Products or Technologies in Recent Years

Item	Description
Low-loss substrates for high-speed communication	ThunderClad 4SR/2A(SP)/3+/2C/1+ and other low-loss substrates, which are used in applications such as high-end networks, servers, and switches across computing centers and data centers.
RF substrates	PegaClad 5/4A/2A/2/1 etc. RF wireless communication substrates, which are used in 5G millimeter wave communications, automotive sensing and imaging radar, and LEO satellites.
IC substrates	TU-M700/TU-H701 and other substrates with ultra-low dimensional change characteristics, which are suitable for use as chip substrates.
Substrates for high density interconnect (HDI) applications	TU-900/TU901/TU-862T/TU787Lk/TU-747HF and other substrates for high-density connection with good dimensional stability, which are suitable for use in the high-density through-hole and circuit connection fields.
Highly heat-resistant substrate	TU-865/TU-862HF and other high heat-resistant substrates with excellent heat stability characteristics, which are suitable for use as a base material for combining heterogeneous materials.
High CTI substrates	TU-865S is a high-CTI substrate featuring PLC Level 0 high-CTI performance, making it suitable for use as a base material for high-voltage resistant applications in fast charging stations and electric vehicles.

▼ R&D Capacity in Recent Years

Item \ Year	Year		
	2023	2024	2025
R&D expense (Unit: NT\$ thousands)	310,463	359,018	514,217
Number of R&D personnel (Unit: persons)	62	66	73



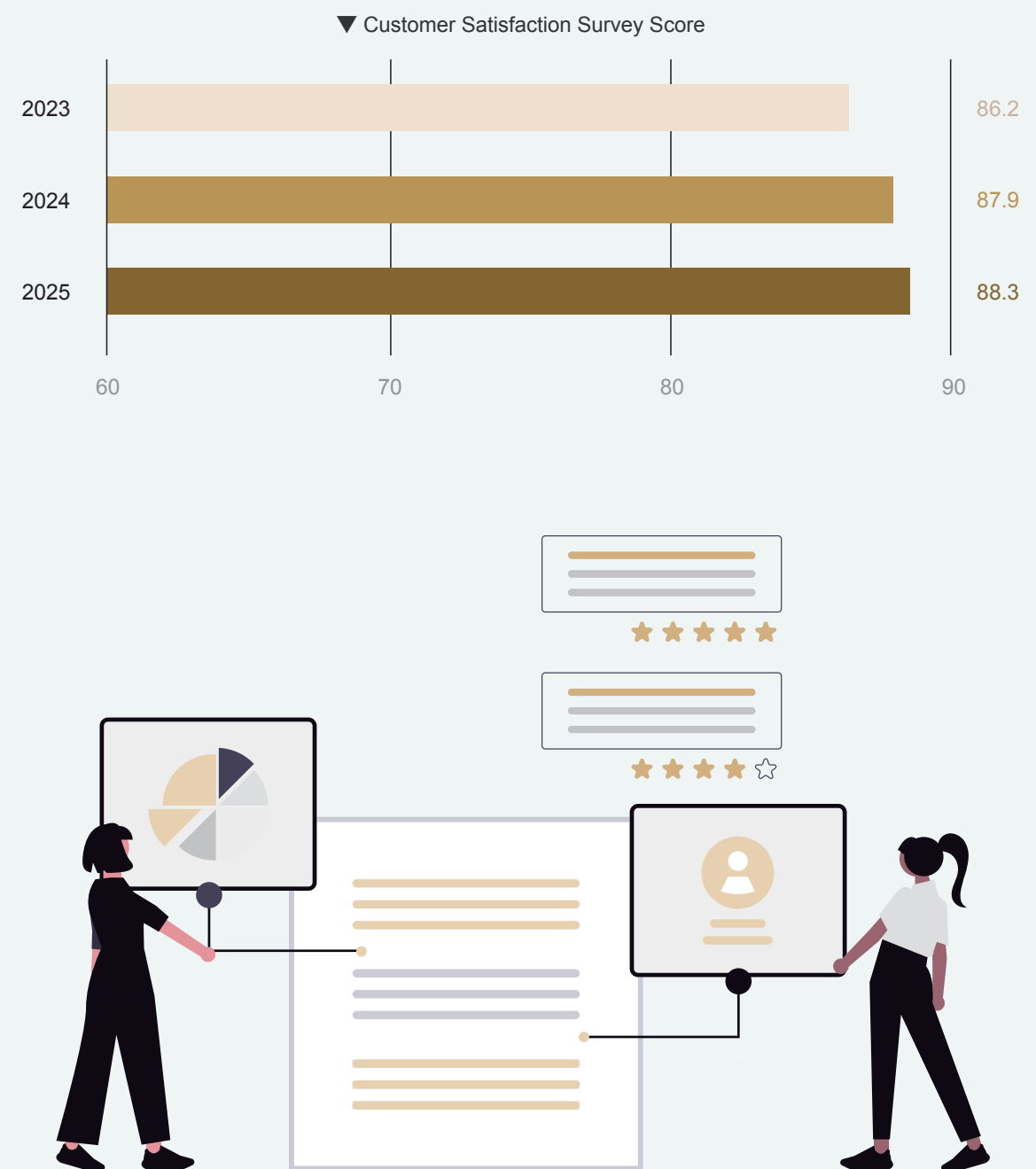
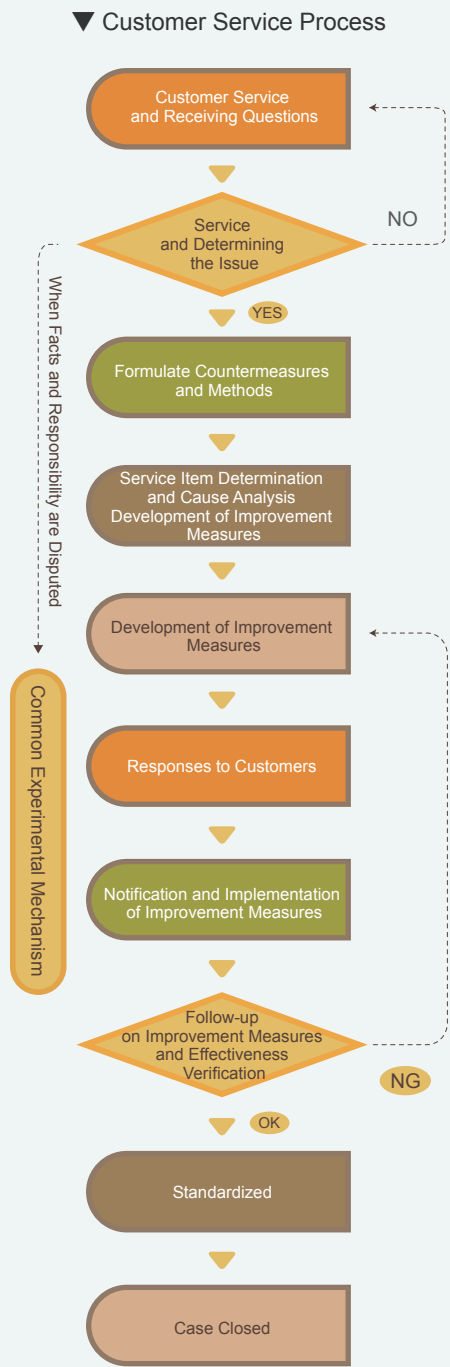
3.6.2 Customer Service

TUC is deeply committed to advancing leading material technologies. Building on high-quality raw materials and systematic management, TUC continuously invests in R&D capabilities and innovation. We strive to provide customers with high-quality, highly reliable products and application solutions, fulfilling its commitment to grow together with customers and create new industry value.

Through the TUC Group Outlook Committee and R&D meetings, TUC evaluates and reviews the progress of innovation and R&D KPIs, including new product qualification at customer sites, product differentiation against competitors, and the analysis of internal and external stakeholder complaints and feedback cases.

Responsible Department/ Grievance Mechanism	◆ Responsible Departments: Sales Department and Technical Service Department	◆ Grievance Mechanism ➢ TUC's official website: Stakeholders section/ Contact Us ➢ Corporate Governance Office (+886-35551103 ext. 116; lan.Huang@tuc.com.tw) ➢ Email addresses for dedicated contact windows in the Sales and Technical Service Department.
Management Mechanism	◆ Policy/Commitment We are dedicated to offering our customers competitive pricing, swift response, and timely delivery services. Furthermore, we are devoted to assisting our customers in enhancing their competitiveness by adhering to the values of ethics, practicality, and ongoing innovation. ◆ Target ➢ Short-term: Maintain strong customer relationships and prioritize their needs. Consistently communicate with customers through phone, email, or in-person visits to offer assistance and support. The target score in customer satisfaction survey is set at above 85 points. ➢ Medium-term: Deliver comprehensive customer service, aid in resolving product abnormalities, and enhance customer satisfaction. The target score in customer satisfaction survey is set at above 85 points. ➢ Long-term: Regularly organize education and training sessions, including customer service and industry-specific courses, etc. to enhance the professional skills of the customer service personnel. The target score in customer satisfaction survey is set at above 85 points.	◆ Resources invested in 2025 ➢ As per the Company's protocol for handling customer complaints, customers are provided with feedback on the reasons for product abnormalities and disposal methods. This is done to minimize waiting time and prevent production shutdown. ➢ Filed a case and investigated the root cause of each customer complaint. Simultaneously, extended the analysis to other products or processes in parallel to minimize recurring issues and enhance overall product quality. ➢ Valued customer feedback and regularly participated in supplier conferences organized by customers, and communicated key quality issues raised by customers internally through plant meetings. ➢ Multiple raw material suppliers were evaluated to improve flexibility in production planning and product allocation. ➢ Annual customer satisfaction surveys are conducted to evaluate six aspects of quality, delivery, feedback, professional knowledge, order processing, and hazardous substance management capabilities. The survey results are scored, compared with industry peers, and tracked using trend charts as a basis for management improvement.. ➢ Entered into agreements with multiple raw material suppliers together with customers to strengthen delivery stability and further enhanced customer satisfaction.
Evaluation Mechanism	◆ Target customer satisfaction survey score: 85 points or above. ◆ Whether any major deficiencies are identified during customer audits. ◆ Whether any incidents involving leakage of customer personal data or trade secrets occur.	
Annual Target Achievement Status	◆ The annual customer satisfaction survey score reached 88 points, exceeding the industry average by 6.1 points. ◆ No significant deficiencies were found in customer audits. ◆ No incidents involving leakage of customer personal data or trade secrets occurred.	

TUC has responded to market demand by offering comprehensive technical services and conducting regular customer satisfaction surveys. In cases where projects received low satisfaction ratings, TUC conducted internal reviews and made improvements. Inter-departmental meetings were held to propose solutions for improvement, ensuring customer problems were resolved. Customers can also contact the Company at any time by phone, via e-mail, or other channels for assistance. Upon receiving customer requests or feedback, the responsible department conducts an investigation according to the Company's internal customer service procedure or responds within the timeframe designated by the customer. TUC continues to maintain a long-term and stable cooperative relationship with its customers. In recent years, TUC has had no substantiated complaints regarding violations of customer privacy or loss of customer data.



3.6.3 Product Safety

Responsible Department/ Grievance Mechanism	Responsible Department: R&D Department and Quality Assurance Department	- Grievance Mechanism - TUC's official website: Stakeholders Section/ Contact Us - Corporate Governance Office (+886-35551103 ext. 116; lan.Huang@tuc.com.tw) - Dedicated contact windows in the Sales department forward inquiries to R&D and Quality Assurance personnel.
Management Mechanism	- Policy/ Commitment - Root cause analysis, full employee participation, continuous improvement, and customer-oriented service. - Target - The Company's products shall fully comply with product safety regulations in all applicable countries and satisfy customer order requirements.	- Achievements in 2025 - Continued to conduct relevant safety compliance testing in accordance with regulations, customer requirements, and/ or product characteristics, while ensuring the effectiveness of the IECQ HSPM QC 080000 Hazardous Substance Process Management System and IATF 16949 Automotive Quality Management System. RoHS and REACH declarations were also obtained from suppliers. - Obtained AS9100:2016 Aerospace and Defense Quality Management System certification. - Halogen-free materials (including high-speed materials) made up 16.9% of the global market share, whereas specialty substrates, including high-speed substrates, packaging substrates, and RF substrates, accounted for approximately 13.1% of the global market share.
Evaluation Mechanism	- Green procurement practices for suppliers. - Outsourced testing for hazardous substances in finished products. - Complaint cases regarding hazardous substances. - Number of detected hazardous substance cases.	
Annual Target Achievement Rate	- Supplier green procurement: 100% achievement rate for updating expired supplier ICP test reports. - Outsourced hazardous substance testing for finished products was conducted, with a 100% completion rate for the renewal of expired test reports. 0 complaints regarding hazardous substances. 0 detection of hazardous substances.	

TUC actively focuses on market trends and customer expectations as the core drivers of its development. The Company is dedicated to innovation and R&D of advanced base materials that meet the needs of the global electronics industry, comply with lead-free assembly process requirements, align with environmental trends, and conform to RoHS standards. TUC has developed a series of advanced base materials for various applications, including cell phone boards, base station backplanes, communication boards, servers, automotive boards, and LEO satellites. These materials feature high temperature to thermal shock and chemicals, excellent dimensional stability, and suitability for high-speed applications and complete signal transmission. In addition, the Company ensures that all products are free from hazardous substances and comply with applicable safety regulations of the competent authorities in the locations where it operates, including EU RoHS and REACH requirements. The Company also obtains RoHS and REACH declarations from its suppliers. To meet product quality and safety requirements, TUC has successively obtained a number of international management system certifications, such as IECQ HSPM QC 080000 and IATF 16949, and continues to maintain their effective operation. Furthermore, amid the industry's ongoing transformation toward high-performance computing, low latency, high security, and high reliability, material quality and process stability have become critical foundations for system safety and performance. To this end, TUC obtained AS9100 Aerospace Quality Management System certification in 2025, marking the Company's compliance with the aerospace industry's stringent "zero-defect and high-reliability" requirements in design, manufacturing, process control, risk management, and traceability systems. This also represents an important milestone in the Company's practical implementation of ESG principles in corporate governance, comprehensively enhancing operational resilience and international trust. Through a systematized and verifiable management framework, TUC not only strengthens its core competitiveness but also establishes a more stable, reliable, and sustainable material foundation for the aerospace and advanced electronics supply chains, continuing to serve as a key technology partner. Finally, the Company has established a stakeholder section on its official website and a customer service hotline. Customers may obtain timely responses through these channels if they have any safety concerns regarding the Company's products.

IECQ HSPM QC 080000 Hazardous Substance Process Management System Certificate

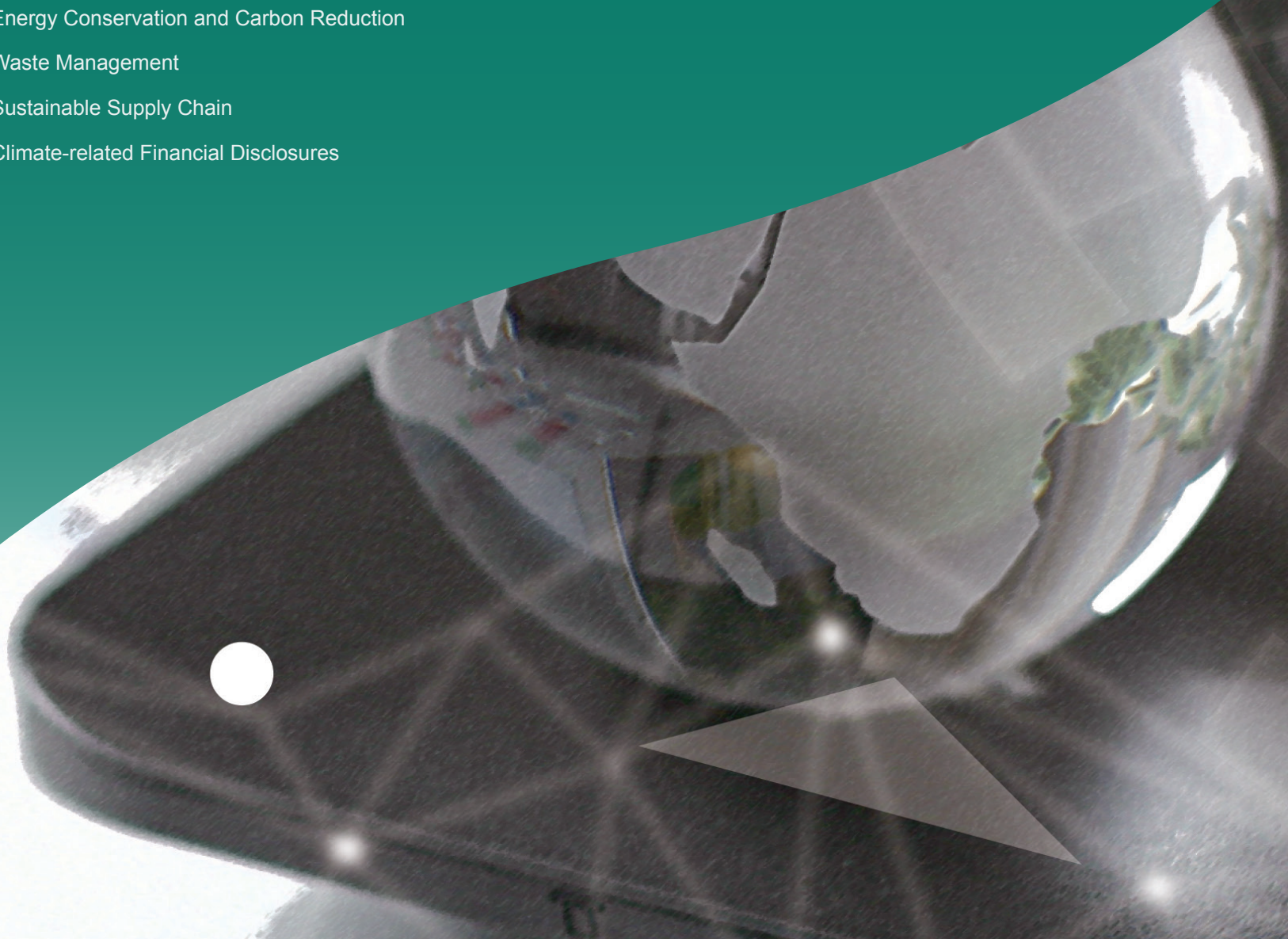


AS9100 Aerospace Quality Management System Certificate



04 Green Sustainability

- 4.1 Water Stewardship
- 4.2 Energy Conservation and Carbon Reduction
- 4.3 Waste Management
- 4.4 Sustainable Supply Chain
- 4.5 Climate-related Financial Disclosures



Green Sustainability

TUC has consistently operated in an environmentally friendly and sustainable manner, implementing control measures for energy, greenhouse gas emissions, water, and waste management to minimize its negative impact on the environment. In 2005, TUC was awarded the ISO 14001 Environmental Management System certification with a view to ensuring that it is able to minimize the negative impact of its operations on the surrounding environment based on the Plan-Do-Check-Act (PDCA) cycle.

▼ ISO 14001:2015 Certificate
(valid from September 15, 2023 to September 15, 2026)



4.1 Water Stewardship

TUC is not located in a water-stressed area and therefore does not face any immediate or significant water shortage risks. Nevertheless, in support of nationwide water conservation initiatives, TUC actively implements various water resource management measures, including the installation of a rainwater recycling system.

TUC obtains its water from both tap water supplied by the Taiwan Water Corporation and groundwater sources. This water is primarily used for general domestic purpose and production processes, such as for manufacturing, product cleaning, and air-conditioning cooling systems. To mitigate operational risks such as production suspension caused by water shortages, TUC has completed the installation of groundwater supply facilities (Groundwater Rights No. J0112857). TUC has also established an underground raft foundation water storage capacity of approximately 1,800 tons to support production processes during periods of water shortage.



Source: <https://www.wri.org/aqueduct>

Green Sustainability

Amount of water extraction (million liters)	Source of water withdrawn	Amount of water extraction	Amount of water withdrawn from water stress area	Total amount of water withdrawn
2023	Water from third parties	297.50	None	297.53
	Groundwater	0.03	None	
2024	Water from third parties	292.26	None	294.63
	Groundwater	2.37	None	
2025	Water from third parties	323.92	無None	323.98
	Groundwater	0.06	None	

Note: Water from third parties refers to tap water, with total dissolved solids of ≤ 1,000 mg/L, and is classified as fresh water.

Water-saving Measures

- ◆ In 2025, approximately 2.862 million liters of reclaimed water were produced through the wastewater reclamation system.
- ◆ Use of water-saving faucets.
- ◆ Utilize a rainwater harvesting system for plant irrigation.

To conserve water resources, TUC uses water-saving faucets in its facilities and gives priority to replacing water equipment with water-saving designs. Additionally, TUC replaces cooling towers to reduce water consumption, recycles purified wastewater for toilet flushing, and constructs rainwater recycling systems for irrigation purposes. In 2023, there was a sudden increase in water consumption due to a leaking pipe, and repair work on this pipe was completed in December 2023. In 2025, TUC continued to monitor reclaimed water recycling performance to ensure that reusable process water from ML operations and rinse water from the downstream washing equipment of CCL facilities could be effectively recycled and reused.

Water consumption (million liters)	Amount of water withdrawn from tap water	Amount of water withdrawn from groundwater	Recycled water volume	Total amount of water withdrawn	Total amount of water discharged	Water consumption
2023	297.50	0.03	0	297.53	145.36	152.17
2024	292.26	2.37	5.795	300.425	150.29	150.135
2025	323.92	0.06	2.862	326.842	171.00	155.842

Note: TUC officially began recording recycled water volumes in 2024; therefore, the data disclosed for 2023 are incomplete. In addition, due to consecutive months of water shortages in 2024, the volume of groundwater withdrawn was higher than in previous years.

Regarding wastewater treatment, after the plant treats the wastewater, it discharges the treated effluent through a dedicated pipe into the Fongshan River. TUC has a wastewater treatment unit that includes a comprehensive equalization tank, rapid mixing tank, pH adjustment tank, slow mixing tank, sedimentation tank, gravity-type concentration tank, neutralization tank, and sludge dehydrator. This ensures proper treatment of the process wastewater generated. TUC is committed to strict wastewater control and conducts regular quarterly checks on the pollutant content of discharged water to ensure compliance with effluent discharge standards.

Wastewater treatment value	pH value	Water temperature (Celsius)	BOD (mg/L)	COD (mg/L)	SS (mg/L)	Copper Ions (mg/L)
Emission Standards	6~9	15~35	≤47	≤111	≤49	≤1.4
2023	7.10	25.90	7.68	28.70	3.23	0.30
2024	7.45	26.38	6.90	48.03	4.78	0.62
2025	7.50	25.25	7.73	58.35	4.43	0.41

Note: The water quality data are based on the average of the annual inspection result.

In 2025, TUC experienced an incident in which wastewater treatment did not comply with effluent discharge standards, in violation of Paragraph 1, Article 7 of the Water Pollution Control Act. The incident originated from a permit application submitted on January 10, 2025, for changes to the surface water discharge permit. After approval by the competent authority, TUC implemented engineering modifications, converting the existing wastewater system from nine streams to five streams, along with corresponding on-site pipeline adjustments and improvements. To integrate the original wastewater system, TUC conducted capacity diagnostics of existing treatment units and developed measures to enhance treatment capability. However, during system testing at the final stage of the engineering modification process, a pipeline misconnection occurred, resulting in copper concentrations in the final effluent exceeding regulatory standards. Upon identifying the abnormality, TUC immediately activated emergency response procedures, including wastewater recirculation and suspension of production lines, while conducting a comprehensive inspection of the wastewater treatment system to ensure compliance with discharge standards. After a full system review, the root cause was confirmed to be a pipeline misconnection. The affected pipeline configuration was promptly restored to the original approved discharge permit design and operational procedures to ensure normal system operation. To prevent recurrence, TUC has strengthened management and execution controls, including increasing self-monitoring and testing frequency, implementing pre-discharge water quality sampling and verification procedures to ensure compliance before discharge, and establishing a double-check mechanism for engineering modifications and pipeline adjustments to reduce human error risks and ensure regulatory compliance.



4.2 Energy Conservation and Carbon Reduction

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Occupational Safety Division ◆ Grievance Mechanism: ➢ Occupational Safety Division (+886-3-555-1103 ext. 155; CC.Li@tuc.com.tw)	
Management Mechanism	◆ Policy To effectively implement energy management, TUC conducts regular reviews to adjust relevant energy-saving projects. The Occupational Safety Division provides policy support, explores relevant energy consumption factors, and establishes a basic database of energy data. In addition to referencing the energy consumption index of our overseas counterparts, TUC has implemented various internal energy management and conservation measures to enhance energy management, strengthen energy-saving technology, and improve efficiency control. Our goal is to become an industry benchmark. ◆ Commitment TUC is actively engaged in promoting emission reduction strategies in response to the global trend towards emissions reduction. Managers at all levels implement energy management policies in compliance with laws, customer demands, and other relevant requirements to establish an eco-friendly and energy-efficient work environment.	◆ Targets Reduce carbon emissions by 1.7% in 2025 compared to 2021. ➢ Reduce carbon emissions by 3.4% in 2030 compared to 2021. ◆ Actions in 2025 ➢ Daily promotion of energy conservation in offices and factories to raise energy-saving awareness among all TUC employees. ➢ Continue implementing ISO 14064-1 to verify carbon emissions, and formulate reduction plans for high emission sources.
Effectiveness Assessment	◆ External (customer/certification authorities) verification and evaluation ◆ Hold regular meetings to review and track KPI achievement, and conduct performance review as appropriate	
Annual Target Achievement Rate	◆ 2025 Goal: Reduce carbon emissions by 1.7% in 2025 compared to base year (2021) ◆ The 2025 actual performance shows a decrease of 68.85% compared to 2021, achieving an over 100% completion rate.	

In response to the latest energy conservation and carbon reduction policies issued by the Ministry of Environment, TUC has participated in the Ministry's voluntary emission reduction program under the designated reduction rate initiative for technology benchmarking. Under the program requirements, TUC is expected to reduce carbon emissions by 3.4% by 2030 compared with the base year, with

an interim target of a 1.7% reduction by 2025. According to internal statistics, TUC's actual carbon emissions in 2025 decreased by 3.76% compared with the base year. This not only achieved the 2025 target on schedule but also exceeded the planned reduction level, demonstrating the effectiveness of TUC's energy-saving and carbon reduction measures as well as its performance in continuous improvement.

To understand the carbon emissions generated by TUC's plant operations, establish carbon reduction objectives, and evaluate the efficacy of energy conservation, TUC has implemented ISO 14064-1 for conducting greenhouse gas inventories. The following table presents the results of TUC's greenhouse gas inventory for the past three years.

Item/Year	2023		2024		2025	
	Emissions	Emission intensity	Emissions	Emission intensity	Emissions	Emission intensity
Scope 1	20,076.9607	2.655	18,700.1852	1.9315	19,554.7919	1.3977
Scope 2	25,476.6391	3.3691	25,207.5703	2.6037	27,286.5371	1.9504
Scope 3	59,791.4568	7.907	65,197.0350	6.7342	89,300.3575	6.3830

Note: Emissions unit = metric tons CO₂e; intensity unit = metric tons CO₂e/NT\$1 million in revenue.

▼ Carbon Emissions Intensity

Carbon Emissions Intensity	Revenue (NT\$ millions)	Production Output (thousand sheets)	Carbon Emissions (tCO ₂ e/year)	Sales Intensity (Carbon emissions per NT\$ million)	Product Intensity (Carbon emissions per thousand sheets)
2023年	7,561.85	4,867.48	105,345.057	13.9311	21.6426
2024年	9,681.52	5,668.54	109,104.791	11.2693	19.2474
2025年	13,990.26	7,209.09	136,141.687	9.7312	18.8847



Green Sustainability

TUC's main products are copper clad laminate and prepreg, as well as mass lamination services. Generally, higher output leads to greater overall energy consumption. However, the unit energy consumption may be lower because most high energy-consuming equipment is infrastructure-related. This can lower unit energy consumption when output or revenue is high. Conversely, if the decrease in production or revenue is greater than the decrease in energy, the total energy consumption may decrease, but the unit energy consumption ratio may increase.

▼ Energy Consumption Statistics

Year			2023	2024	2025
Generator	Diesel	Liter	3400.00	3600.00	1600.00
Company vehicle	Gasoline	Liter	16,335.58	14,049.89	11,222.56
Company vehicle	Diesel	Liter	344.15	-	-
Forklift	Diesel	Liter	31200.00	29400.00	32600.00
Diesel	Liter		34,944.15	33,000.00	34,200.00
Gasoline	Liter		16,335.58	14,049.89	11,222.56
Electricity consumption	kWh		51,572,144.00	53,180,528.00	57,566,534.00
Natural gas	m³		5,927,433.42	6,475,306.00	7,179,264.39
Lower heating value of natural gas	MJ/m³		33.64	33.66	33.73
Total energy consumption	GJ		386,814.20	411,028.35	450,984.23

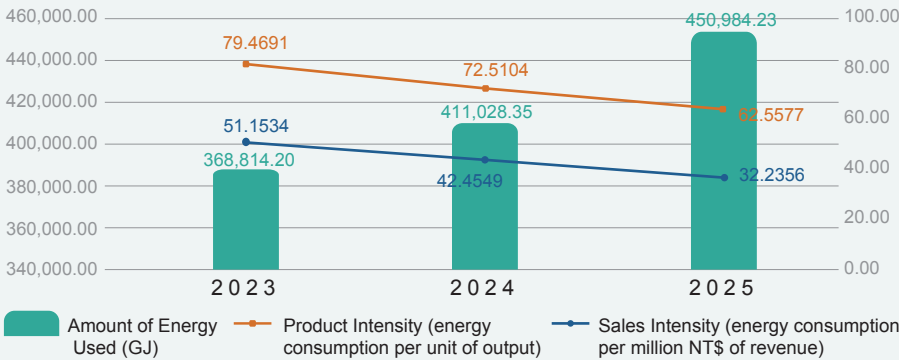
Note: Energy consumption categories include electricity, diesel, gasoline, and natural gas. Energy consumption (GJ) = Electricity consumption for the current year (kWh) × 3.6 × 10⁶ (J/kWh) × 10⁻⁹ (GJ/J) + Diesel consumption for the current year (L) × 0.0358 (GJ/L) + Gasoline consumption for the current year (L) × 0.0320 (GJ/L) + Natural gas consumption (m³) × lower heating value (MJ/m3) ÷ 1,000.

▼ Energy Intensity

Energy Source Intensity	Revenue (NT\$ millions)	Production Output (thousand sheets)	Amount of Energy Used (GJ)	Sales Intensity (Energy consumption per NT\$ million)	Product Intensity (Energy consumption per thousand sheets)
2023	7,561.85	4,867.48	386,814.20	51.1534	79.4691
2024	9,681.52	5,668.54	411,028.35	42.4549	72.5104
2025	13,990.26	7,209.09	450,984.23	32.2356	62.5577

Note: Amount of energy used (GJ) = Annual electricity consumption (kWh) × 3.6 × 10⁶ (Joule/kWh) × 10⁻⁹ (GJ/Joule)

▼ Energy Consumption and Product Intensity



TUC is a major greenhouse gas emitter listed by the Environmental Protection Agency, and therefore attaches great importance to the management of energy and greenhouse gases. As production capacity has continued to increase year by year, electricity consumption has also increased. In order to use energy efficiently and avoid waste, TUC formulates annual energy-saving, green power and carbon reduction plans, and achieves energy-saving and carbon-reduction goals in a planned manner. Over the past three years, TUC saved 2,287.57 MWh of electricity, which reduced 1,121.21 metric tons of CO2 emissions based on the latest electricity emission factor announced by the Bureau of Energy.

From 2023 to 2025, TUC implemented energy-saving and carbon-reduction measures primarily aimed at enhancing equipment efficiency. These measures included the installation of frequency converters to the cooling tower pumps and chilled water pumps at Plant 1, the installation of maglev chillers at Plant 2, and the replacement of high-efficiency air compressors. In addition, regarding renewable energy, TUC has implemented solar power generation systems as a key initiative. Phase 1 has an installed capacity of 395 kW, Phase 2 has an installed capacity of 336 kW, both of which were completed and began operation in the first quarter of 2023. Phase 3 has an installed capacity of 181.56 kW and began operation in the second quarter of 2024. In 2025, the total self-generated renewable electricity reached 1,101,048 kWh, comprising 500,576 kWh from Phase 1, 373,464 kWh from Phase 2, and 227,008 kWh from Phase 3.

In 2022, TUC introduced ISO 14064-1 to more effectively identify greenhouse gas emissions sources and develop carbon reduction measures. TUC plans to verify its inventory annually and set reduction targets based on systematic inventory results.

▼ List of Recent Energy-Saving Projects

Year	Green Power/Energy Saving (Water Saving) Program	Energy saving	Unit	Note
2023	1. Installation of variable frequency drive on cooling water pumps (P7) in Plant 1	216,284	kWh	Electricity saving
	2. Installation of variable frequency drive on chilled water pumps (P12) in Plant 1	77,817	kWh	Electricity saving
	3. Replacement of high-efficiency magnetic-bearing chiller at Plant 2	448,123	kWh	Electricity saving
	4. Installation of a centrifugal water-cooled air compressor in Plant 3	344,222	kWh	Electricity saving
	5. Replacement of chiller cooling water pump motors in Plant 1 (P7) and Plant 2 (P20) with IE3 (high efficiency) motors	216,415	kWh	Electricity saving
	6. Replacement of #1 cooling tower in Plant 1	263,722	kWh	Electricity saving
	7. .Connection of cooling water discharge pipelines between Plant 1 and Plant 2	14,600	kWh	Water saving
	Total	Electricity savings: 1,566,583 kWh		
		Amount of water saved: 14,600 m3		
		Investment amount: 52,237.290 thousand		
2024	1. Water recycling in wet manufacturing processes	5,795	kWh	Water saving
	2. Reduction of conductivity in the cooling water system	46,983	kWh	Water saving
	3. Completion of Phase 3 Solar Panel installation			Electricity generation
	4. Replacement of #1 Air Compressor Dryer in Plant 1	64,881	kWh	Electricity generation
	5. Replacement of high-efficiency motors for chilled water pumps at Plant 1 (P14, P15, P16)	145,319	kWh	Electricity generation
	Total	Electricity savings: 210,200 kWh		
		Amount of water saved: 52,778 m3		
		Investment amount: 9,303.433 thousand		
2025	1. Replacement of #3 cooling tower heat dissipation material at Plant 1	89,299	kWh	Electricity saving
	2. Replacement of Plant 1 #1 and Plant 2 #1~#3 cooling tower heat dissipation material	120,530	kWh	Electricity saving
	Total	Electricity savings: 209,829 kWh		
		Investment funds: 5848.000 thousands		

Note: In terms of water conservation, TUC did achieve water-saving results in 2025. In addition to continuously monitoring reclaimed water recycling efficiency, TUC also conducts daily monitoring of domestic water consumption and RO water production efficiency to avoid unnecessary waste; however, these efforts cannot be quantitatively measured. Furthermore, in July, TUC completed the implementation of an automatic drainage system for the fire water tank to address excessively high conductivity, as well as a project to improve RO membrane water production efficiency. These initiatives are classified as water-saving engineering projects; however, due to insufficient baseline data, the water-saving effects cannot yet be quantified or compared against a baseline.

The investment amount includes the construction costs for solar panels.

▼ Phase 1 solar panels



▼ Phase 2 solar panels



▼ Phase 3 solar panels



4.3 Waste Management

In terms of waste output, TUC upholds the principles of waste reduction, recycling and resource maximum. By improving process design, TUC has reduced general waste, recyclable waste, and related cleaning costs as much as possible. TUC’s waste treatment approach is based on resource recovery and reuse, supplemented by final disposal, to provide a comfortable, safe, and sanitary environment. This approach helps reduce environmental impacts and supports the development of green products that meet customer expectations. In terms of control measures, TUC implements waste classification to prevent arbitrary disposal of waste and avoid disposal problems. Waste is also controlled at its source, and the waste generated in the process is classified according to its nature, such as waste wood, copper sulfate crystals, wood pulp board, copper chloride, waste paper, and waste metal. This is done to promote recycling and strengthen separation management. TUC advocates reducing paper waste by printing documents on both sides or reusing the blank side of scrapped documents whenever possible.

TUC’s entrusted waste disposal methods include chemical treatment, incineration, physical treatment, and recycling. TUC inspects more than three hazardous industrial waste treatment facilities annually to ensure lawful disposal, and confirms that all contracted waste removal service providers are licensed and compliant with applicable regulations. TUC conducted on-site audits with regards to the waste disposal operations by three waste disposal vendors in 2025.

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Occupational Safety Division ◆ Grievance Mechanism: ➢ Occupational Safety Division (+886-3-555-1103 ext. 155; CC.Li@tuc.com.tw)
Management Mechanism	◆ Policy TUC effectively controls the amount of waste produced in compliance with the ISO 14001 management procedures. Adhering to the concept of minimizing waste and maximizing recycling rate, TUC selects qualified waste treatment service provider according to these standards. ◆ Commitment TUC periodically audits its waste treatment service providers to confirm compliance with the applicable laws and regulations, ensure proper treatment and reuse, and verify that waste is disposed of locally without cross-border transportation risk. We also keep improving our production process to minimize the amount of waste we produce. ◆ Targets ➢ Short-term: Sort and recycle waste to reduce waste output; conduct early environmental assessment of incoming new equipment to identify the type of waste produced by such equipment; and adopt eco-friendly manufacturing procedures. ➢ Medium- and long-term: Purchase waste reduction equipment and carry out waste sorting or compression to reduce the amount of waste outsourced for subsequent treatment. ◆ Actions in 2025 TUC managed waste reduction at source, implemented waste sorting, and tracked the disposal of industrial waste produced during the operation of each unit on a routine basis. We also optimized manufacturing processes to improve the hazardous industrial waste process flow while enhancing waste reduction and other waste management solutions.
Effectiveness Assessment	◆ Hazardous industrial waste generated in 2025 increased by only 53 metric tons compared with 2024 ◆ General industrial waste generated in 2025 increased by 164 metric tons compared with 2024 (Explanation: Due to increased production capacity, which led to increased wood material usage) ◆ Waste intensity in 2025 was 0.35 metric tons per million revenue, representing a decrease of 0.04 metric tons per million compared with 2024 (0.39 metric tons per million)
Annual Target Achievement Status	◆ 2025 Target: A 2% reduction in waste intensity (total waste/revenue) compared with the previous year. ◆ 2025 Actual Performance: Waste intensity decreased by 10.26% compared with 2024.

▼ Overview of Waste Categories and Amount of Waste in Recent Years

Waste Category	Waste (Unit: metric tons)	2023	2024	2025	Recycling and Reuse	Disposal
General	Hazardous	396	427	551		V
	Waste Plastic	213	204	219	V	
	Waste Wood Pulp Board	285	324	497	V	
	Copper Frame	99	72	92	V	
	Waste Paper	817	848	1133	V	
	Waste Metal	55	40	50	V	
	Copper Trimming Material	281	277	410	V	
	Waste Substrate ^{Note}	28	21	150	V	
	General Waste	199	192	232		V
	Copper Dust	62	55	73	V	
Hazardous	Scrap Copper Foil	79	71	90	V	
	Scrap Prepreg (including residue)	343	267	299		V
	Scrap Film Residue	63	63	84		V
	Copper Sulfate Crystals	39	33	31	V	
Total	Copper Chloride	1,315	968	1121	V	
		4,274	3,862	5,032		

Note: Previously, only waste substrates below 1 inch were counted. Starting from 2025, the scope was expanded to include waste substrates both above and below 2 inches; therefore, the total amount has increased.

▼ Waste Treatment Methods in Recent Years

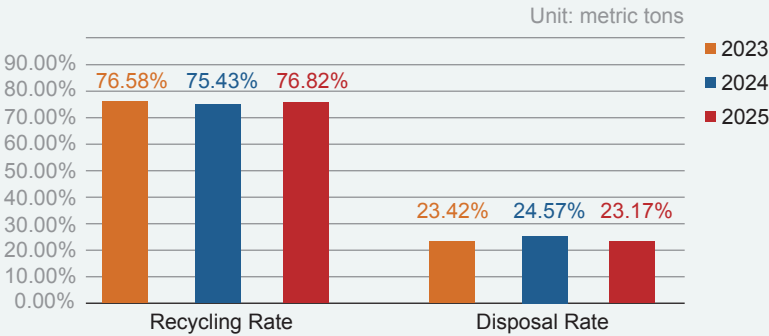
Total Waste Output (metric tons)	Reuse		Incineration		Total		
	General	Hazardous	General	Hazardous	General	Hazardous	Subtotal
2023	1,919	1,354	595	406	2,514	1,760	4,274
2024	1,912	1,001	619	330	2,531	1,331	3,862
2025	2,714	1,152	783	383	3,497	1,535	5,032

Note 1: General industrial waste is calculated based on the actual weight disposed of off-site, including domestic waste generated by offices.
Note 2: Hazardous industrial waste is ultimately treated through incineration or reuse.

▼ Waste Recycling and Disposal Rate

Unit: metric tons	Amount of Waste Recycled	Amount of Waste Disposal	Recycling Rate	Disposal Rate
2023	3,273	1,001	76.58%	23.42%
2024	2,913	949	75.43%	24.57%
2025	3,866	1,166	76.82%	23.17%

▼ Waste Recycling Rate



4.4 Sustainable Supply Chain

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Quality Assurance and Procurement Department ◆ Grievance Mechanism: ➢ Quality Assurance Department (+886-3-555-1103 ext. 251; Tim.Chen@tuc.com.tw) ➢ Procurement Department (+886-3-555-1103 ext. 165; Evan.Wu@tuc.com.tw)
	◆ Policy TUC conducts supplier evaluation, selection, and monitoring in accordance with supplier management regulations to uphold honesty, openness, and fairness. In addition to assessing suppliers based on price, quality, and delivery time, it also incorporates supplier risk management into Company regulations. This ensures that suppliers meet the requirements of sustainable management. Suppliers requiring follow-up must respond to audit deficiency improvement reports and implement corrective actions. ◆ Commitment TUC aims to enhance supplier sustainability by promoting environmental protection, social responsibility, labor and human rights, occupational safety and health, and sustainable business development. It ensures that TUC's products and supply chain do not contain conflict minerals from conflict areas. Additionally, TUC assists upstream and downstream manufacturers in enhancing their green competitiveness, fulfilling their social responsibility, and creating sustainable business opportunities. ◆ Targets ➢ Short-term targets: ◇ Conduct annual supplier scoring according to the evaluation mechanism including product safety, environmental regulations, quality, delivery, and management system certification, with all suppliers achieving Grade B or above. ◇ Strengthen surveys on supplier ethical standards. ◇ For suppliers with lower evaluation scores, TUC will reduce procurement volume or revoke their supplier qualification. ➢ Medium- and long-term Continue to guide suppliers in complying with applicable standards, including environmental regulations, labor rights, and other requirements. ◆ Actions/achievements in 2025 TUC graded suppliers based on supplier evaluation results and provided guidance to help suppliers meet TUC's requirements. TUC periodically provided training and communicated its supplier policies through supplier meetings.
	Effectiveness Assessment ◆ Supplier Appraisal Review
	Annual Target Achievement Rate ◆ 2025 Goal: All suppliers rated B grade or above. ◆ 2025 Actual Performance: A total of 72 suppliers were evaluated in 2025, and all received a rating of Grade B or above, resulting in a 100% target achievement rate.

Green Sustainability

Supply chain management is a significant concern in corporate sustainability. Suppliers are selected and managed in accordance with TUC’s Supplier Evaluation and Management Practices. Annually, relevant units conduct on-site audits of major raw material suppliers based on the risk-ranking audit plan. Non-major raw material suppliers are evaluated based on the product quality and document review or on-site audits are conducted.

▼ TUC Supplier Evaluation Audits

Item	Target	Frequency	Evaluation Item
Quarterly Assessment	Major Raw Material Suppliers	Every Quarter	Quality, procurement and technical support
Annual Audit	Major raw material suppliers or as required by the manager (Audit plan scheduled according to risks → “Annual Audit Plan” to be executed in December each year)	1. Every Year 2. Unscheduled Audits: When There Is a Major Deficiency in the Quality of Goods Delivered by Qualified Vendors	1. Quality Management System 2. Management Responsibility 3. Resource Management and SA8000 Social Responsibility System 4. Product Implementation 5. Measurement, Analysis, and Improvement 6. HSF System Evaluation Form

TUC classifies its suppliers into four levels: A, B, C, and D, according to the criteria related to quality, procurement, and technical support during the quarterly assessment. Suppliers classified as Grade C or D are required to submit improvement plans within a specified period and receive guidance from TUC, and TUC regularly tracks the effectiveness of those plans. Suppliers who receive a D grade in two consecutive quarterly assessments, and who are not sole-source suppliers, will be removed from the Supplier List and barred from reapplying for evaluation for a period of six months.

In addition to regular evaluations, new suppliers and qualified suppliers are required to sign relevant documents based on the classification of raw material supplied to ensure compliance with TUC’s environmental, quality, and occupational safety management requirements. Upon investigation, TUC has not identified any suppliers with significant negative environmental or social impacts in the past three years.

TUC follows the United Nation Universal Declaration of Human Rights and places great importance on human rights issues with its supply chain. In addition, TUC also requires its suppliers to have a good record of compliance with environmental protection laws and regulations and occupational safety regulations. TUC has established the “Supplier Evaluation and Management Practices” to conduct due diligence on new suppliers and qualified suppliers, covering environmental protection, labor and human rights, and occupational safety, etc. Documents to be provided by the supplier include the Suppliers’ Corporate Social Responsibility Commitment, Integrity Statement, and Supplier Sustainability Evaluation Questionnaire.

Documents to be provided by new and qualified suppliers:

- ◆ Suppliers' Corporate Social Responsibility Commitment
 - ◆ Supplier Declaration of Prohibited Substances
 - ◆ Test Report on Prohibited Substances (ICP Test Report)
 - ◆ ISO 9001 Certification
- ◆ Integrity Statement
 - ◆ Safety Data Sheet (SDS)
 - ◆ Supplier PCN Management Agreement
 - ◆ Supplier Sustainability Evaluation Questionnaire

	Number of Existing Suppliers (Raw Materials)	Ratio of Suppliers Signing the Human Rights and Environmental Declaration	Number of New Suppliers (Raw Materials)	Ratio of Suppliers Signing the Human Rights and Environmental Declaration
2023	68	94.12%	7	100.00%
2024	75	94.67%	4	100.00%
2025	79	94.94%	4	100.00%

	Number of Existing Suppliers (Raw Materials)	Ratio of Suppliers Completing the Supplier Sustainability Evaluation Questionnaire	Number of New Suppliers (Raw Materials)	Ratio of Suppliers Completing the Supplier Sustainability Evaluation Questionnaire
2023	68	97.06%	7	85.71%
2024	75	96.00%	4	100.00%
2025	79	96.20%	4	75.00%

Note: Among the new suppliers added in 2025, one was an agent and did not return the signed Sustainability Evaluation Questionnaire.

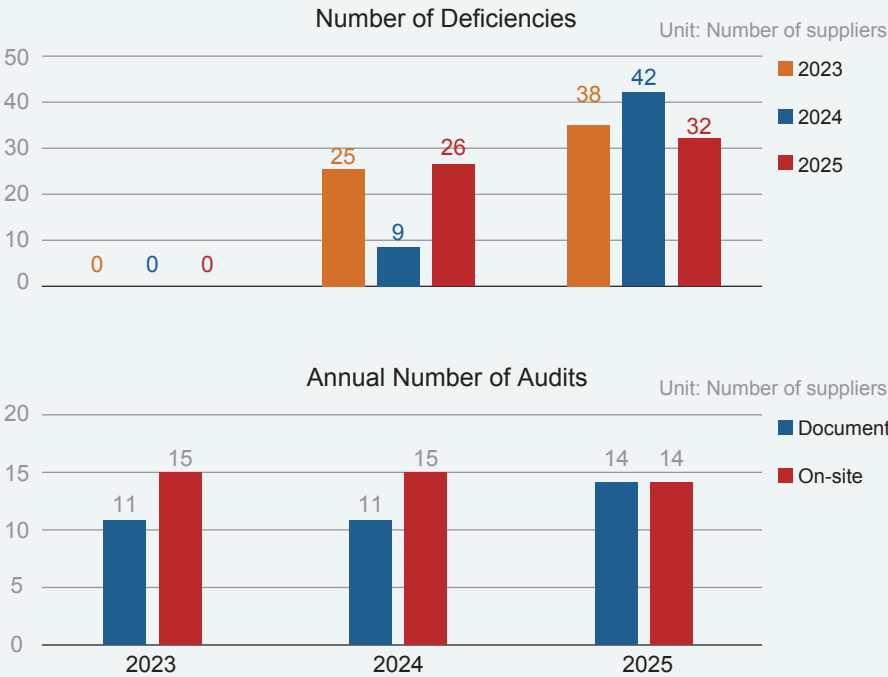
Green Sustainability

TUC currently does not incorporated environmental and social criteria into its formal supplier scoring system; however, these requirements are included in the annual supplier audit. Recognizing room for improvement in this project, TUC is also actively considering future adjustments, such as adjusting the supplier screening criteria for environmental and social factors in order to achieve more comprehensive management.

Counseling practice for Grade C suppliers: A supplier in the Grade C category (whose quality score falls below 40 points) is required to submit a written quality improvement report to the factory within 14 days after receiving the grade notice. The SQM unit of TUC's Quality Assurance Department provides guidance based on the quality improvement plan provided by the supplier, and then conducts audits and subsequent verification of the effectiveness of the proposed improvements according to the planned dates. In the event that any anomaly is identified during the improvement process, the supplier will be asked to provide further explanation of the proposed improvements. If a supplier receives Grade C for more than two consecutive quarters because of its failure to meet quality standards, TUC will conduct an on-site review to verify the implementation and effectiveness of the proposed improvements.

After conducting an audit, the evaluation results of major raw material suppliers (copper foil, glass cloth, chemicals) in 2025 were all Grade B or above, and were defined as "qualified suppliers" in accordance with the applicable SOP.

▼ Supplier Audit Results from Recent Years



Year	Number of Suppliers Participating in Quarterly Assessment (Average)	Quarterly Assessment Results (Number of suppliers)	Annual Audit (Number of suppliers)	Audit Results (Number of suppliers)
2023	17/Quarter	A: 16	26	A: 11
		B: 51		B: 15
		C: 1		C: 0
		D: 0		D: 0
2024	17/Quarter	A: 10	26	A: 11
		B: 58		B: 15
		C: 0		C: 0
		D: 0		D: 0
2025	18/Quarter	A: 10	28	A: 9
		B: 62		B: 19
		C: 0		C: 0
		D: 0		D: 0

4.5 Climate-related Financial Disclosures

The increasing frequency of extreme weather events caused by climate change and growing global awareness of the climate crisis have direct and indirect impacts on business operations and consumer behavior. Therefore, TUC refers to the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) and discloses information based on its four core elements: governance, strategy, risk management, and metrics and targets. These four core elements are addressed and presented in this ESG Report. This disclosure enables stakeholders to understand the impacts of climate-related risks and opportunities and TUC's corresponding mitigation measures.

▼ TCFD Risk Management Process



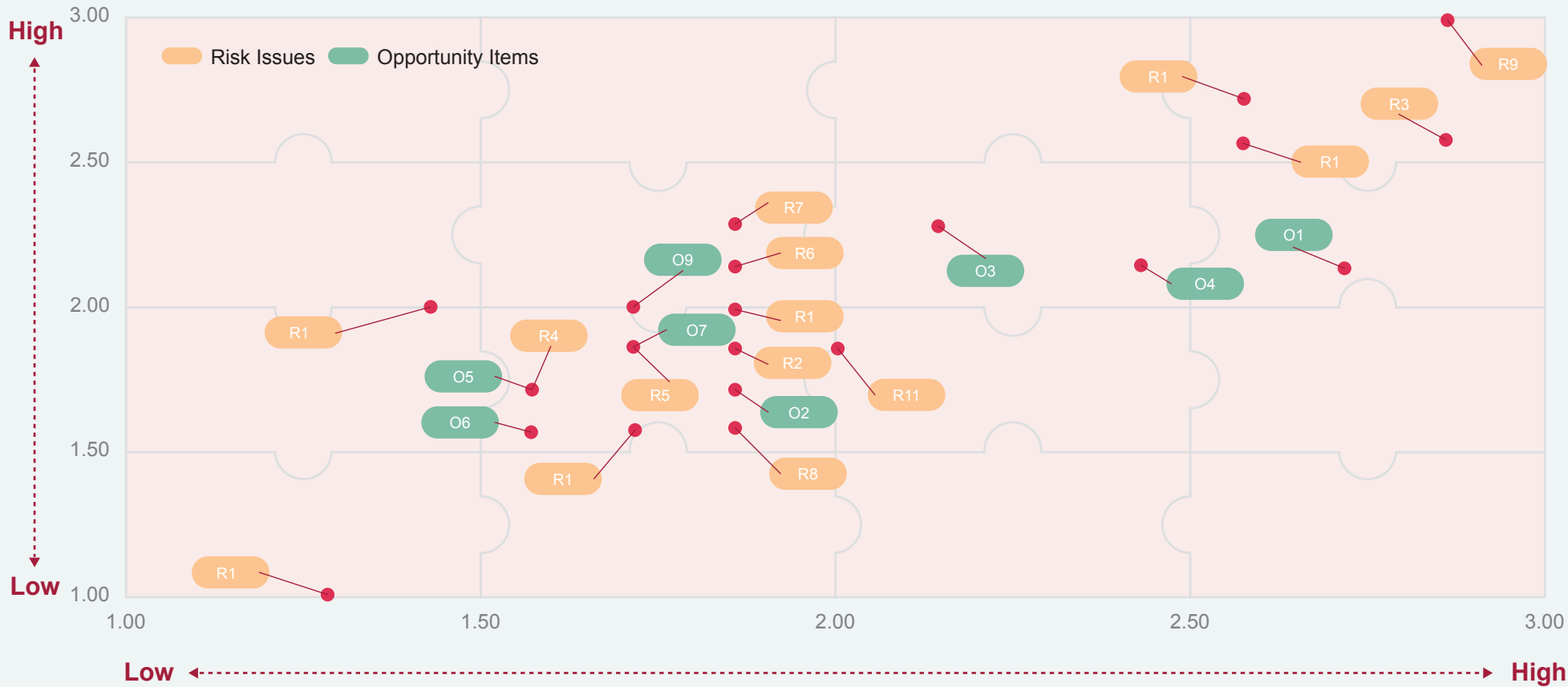
4.5.1 Climate Change Management Framework

Governance	TUC's Sustainability Promotion Committee oversees climate change and environmental sustainability governance. The Committee is responsible for establishing and promoting environmental management systems, ensuring compliance with environmental regulations and international standards, evaluating sustainability transformation initiatives, improving resource utilization efficiency, and planning and implementing climate change response mechanisms. The Committee is jointly driven by a cross-functional team comprising departments including finance, risk management, operations, and environmental safety and health. Cross-departmental meetings are convened as needed for discussion and coordination to ensure that climate-related issues are integrated into daily operational decision-making and aligned with TUC's environmental sustainability objectives. The Audit Committee assists in overseeing the planning, promotion, and execution of climate strategies and risk management. The Board of Directors bears ultimate oversight responsibility for climate change-related matters and regularly reviews climate-related risks and opportunities, response measures, and related management performance.
Strategy	1. TUC assesses the short-, medium-, and long-term impacts of climate change on its operations, identifies relevant risks and opportunities, and incorporates them into its overall corporate development strategy and operational planning. 2. On the risk side, TUC focuses on the impacts of extreme weather events on production sites and supply chains, as well as operational cost pressures arising from carbon pricing, regulatory requirements, and energy transition. On the opportunity side, TUC emphasizes growing demand for low-carbon products, improvements in energy efficiency, and green supply chain collaboration. 3. TUC also conducts scenario analysis (e.g., different temperature increase scenarios) to evaluate the potential impacts of climate change on its operating model and financial condition, serving as an important basis for strategic planning and capital allocation decisions.
Risk management	TUC has incorporated climate-related risks into its existing enterprise risk management framework and follows a consistent process for risk identification, assessment, and response: 1. Risk identification: Identifying both physical and transition risks, and analyzing their potential impacts on operational sites and the supply chain. 2. Risk assessment: Evaluating risks based on their likelihood of occurrence and severity of impact, and prioritizing them through a risk matrix and classification system. 3. Risk response: Implementing mitigation, transfer, avoidance, or acceptance measures based on the assessment results, with continuous monitoring and improvement. 4. Monitoring and reporting: Establishing climate-related performance indicators for ongoing tracking, and regularly consolidating risk management outcomes for reporting to management and the Board of Directors. Through the above processes and regular communication mechanisms, TUC continuously reviews and enhances its climate risk management measures to ensure the effectiveness of its risk control practices.
Metrics and targets	TUC has established climate-related management indicators as the basis for performance measurement and management, and continuously reviews indicator trends to support the implementation of its climate strategy. ◆ Greenhouse gas emissions and supply chain decarbonization are tracked as key climate-related indicators. ◆ Energy consumption and energy intensity are used to assess energy use and are reviewed together with the progress of energy-related projects to reflect actual energy efficiency performance. ◆ Water consumption and water resource-related indicators are monitored, while recycling and reuse initiatives are implemented to reduce water withdrawal demand and enhance water resilience and management efficiency. At the same time, TUC has set carbon reduction and energy management targets and regularly reviews progress and adjusts implementation measures to ensure effective execution of its climate strategy. Reduction Targets: Using 2021 as the base year for greenhouse gas reduction, TUC has set the following phased targets: ◆ By 2025: reduce emissions by 1.7% compared with the base year (2021), with an achievement rate exceeding 100%. ◆ By 2030: reduce emissions by 3.4% compared with the base year (2021). ◆ Starting from 2031, TUC will maintain an annual reduction of 0.5% in carbon emissions intensity compared to the previous year, with continuous review and improvement.

4.5.2 Climate Risks and Opportunities

Risk Issues	Risk Level	Impact Period	Opportunity Items	Opportunity Level	Impact Period
R1 Increased pricing of GHG emissions	High	Short-term and medium-term	O1 Use of more efficient modes of transport	High	Short-term and medium-term
R2 Mandates on and regulation of existing products and services	Low	Short-term	O2 Adoption of more efficient production and distribution processes	Low	Short-term
R3 Exposure to litigation risk	High	Short-term and medium-term	O3 Recycling and reuse	High	Short-term and medium-term
R4 Substitution of existing products and services with lower emissions options	Low	Mid-term	O4 Switch to more efficient buildings	High	Short-term, medium-term, and long-term
R5 Unsuccessful investment in new technologies	Low	Short-term	O5 Reduced water usage and consumption	Low	Mid-term
R6 Costs of transition to low-carbon technologies	Low	Short-term	O6 Use lower-emission sources of energy	Low	Medium-term and long-term
R7 Changing customer behavior	Low	Short-term and medium-term	O7 Use of supportive policy incentives	Low	Medium-term and long-term
R8 Uncertainty in market signals	Low	Medium-term and long-term	O8 Use of new technologies	Low	Medium-term and long-term
R9 Increased cost of raw materials	High	Short-term and medium-term	O9 Participation in the carbon market	Low	Medium-term and long-term
R10 Shifts in consumer preferences – tarnishing of industry reputation	Low	Short-term and medium-term			
R11 Increased stakeholder concern or negative stakeholder feedback	Low	Short-term			
R12 Increased severity of extreme weather events such as typhoons and water supply crises	High	Short-term, medium-term, and long-term			
R13 Changes in precipitation patterns and extreme variability in climate patterns	Low	Short-term, medium-term, and long-term			
R14 Rising mean temperatures	Low	Medium-term and long-term			
R15 Rising sea levels	Low	Long-term			

▼ Risk and Opportunity Distribution Chart



4.5.3 Climate Risk Identification

Climate-related risks and their potential outcomes are multifaceted, constantly evolving, highly uncertain, long-term in nature, and difficult to quantify . To understand the scope and severity of climate-related risks facing TUC, the Committee Chair and team members convened to identify and assess TUC’s climate-related risks. The objective was to develop effective management strategies to prevent, mitigate, transfer or respond to risks while continuously monitoring the effectiveness and progress of these strategies through rolling management. In 2025, TUC identified three transition risks, one physical risk, and three opportunities, and provided corresponding responses and explanation for each. The details are presented below:

Risks and Opportunities	Item Number	Issues	Potential Financial Impact	Risk Response and Future Planning
Transition risk	Policy and legal	Carbon fee	1. Increased operating costs (such as higher compliance costs and increased premiums) 2. Write-offs, asset impairment, and early retirement of existing assets due to policy changes	To alleviate the impacts of the government’s carbon fee on TUC’s operational costs, TUC continues to promote and implement various energy-efficient and carbon-reducing initiatives. These initiatives aim to reduce the impacts of the carbon fees, or other environmental taxes.
		Exposure to fines and litigation risks	3. Increased costs and/or reduced demand for products and services due to fines and judgments	To mitigate the potential risks of fines or litigation, the Occupational Safety Division conducts routine regulatory compliance reviews to ensure adherence to applicable laws and regulations. This allows for timely awareness of newly issued or amended laws and regulations, enabling early response to minimize the risk of violations and associated penalties.
	Market	Increased cost of raw materials	1. Reduced demand for goods and services due to shift in consumer preferences 2. Increased production costs due to changing input prices (e.g., energy, water) and output requirements (e.g., waste treatment) 3. Abrupt and unexpected shifts in energy costs 4. Change in revenue mix and sources 5. Re-pricing of assets (e.g., fossil fuel reserves, land valuation, securities valuation)	1. Maintain close communication with customers and monitor market demand; introduce new designs, technologies, and materials; increase the substitutability and diversity of raw materials; enhance customer trust; and improve TUC’s customer service model. 2. Record and analyze the energy and resource requirement of facilities, as well as usage patterns; promote various energy-saving measures and provide online education and training; evaluate investments in energy conservation, water conservation, energy monitoring equipment, and green energy. 3. Upgrade existing plant equipment, improve energy efficiency and reduce operating costs; optimize product life cycle to improve resource utilization and production efficiency. 4. Stay abreast of market trends, control reasonable costs, and ensure revenue and profitability; formulate codes of conduct for suppliers and implement audits. 5. In line with TUC’s policy planning, identify risk factors in customer industries or financing targets, and link asset quality assessments with sustainability risks.
Physical risk	Acute	Increased severity of extreme weather events such as typhoons and floods	1. Reduced or disrupted production capacity (e.g., shutdowns, transport difficulties, supply chain interruptions) 2. Negative impacts on workforce (e.g., health, safety, and absenteeism) 3. Write-offs and early retirement of existing assets (e.g., damage to property and assets in“ high risk” locations)	Due to Taiwan’s location in a typhoon-prone area, TUC has experienced the impacts of typhoons and floods. To mitigate the effects of extreme weather, TUC advocates for regular operational risk identification to assess the type, content, and degree of potential risks. Additionally, TUC develops emergency response plans, secures insurance coverage (including commercial fire insurance, with earthquake and flood coverage limits set at NT\$1 billion), identifies backup suppliers and alternative materials, partially outsources, and plans for off-site production backup. These strategies are implemented to prevent an increase in the risk level.

Risks and Opportunities	Item Number	Issues	Potential Financial Impact	Risk Response and Future Planning
Opportunities	Resource efficiency	Use of more efficient modes of transport	1. Reduced operating costs (e.g., through efficiency gains and cost reductions) 2. Increased production capacity, resulting in increased revenues 3. Increased value of fixed assets (e.g., highly rated energy-efficient buildings) 4. Benefits to workforce management and planning (e.g., improved health and safety, employee satisfaction), resulting in lower costs	1. When products are transported to subsidiaries via air, material with different part numbers are consolidated and shipped on a single pallet. Additionally, a centralized shipping day is established on a weekly basis. 2. Shipping products by sea is the preferred method for exporting. When air freight is necessary, prior approval must be obtained to control shipping costs. 3. Domestic delivery routes, including Guishan and Zhongli in Taoyuan, should be planned in advance. Consolidating shipments along the same route improves transportation efficiency.
		Recycling and reuse		<u>Connection of pipelines between cooling towers at Plant 1 and Plant 2 and reduction of conductivity</u> In the summer, when the cooling water temperature of Plants 1 and 2 rises, excess water is drained to lower the temperature. This results in increased water consumption and the wastewater treatment costs. To address this issue, the cooling tower pipes of both plants were connected in 2023. Additionally, in 2024, we completed the removal of calcium and magnesium ions from cooling water to reduce the amount of electricity used and the frequency of water replacement, and completed water recycling and reuse in wet manufacturing process at Plant 2.
		Switch to more efficient buildings		1. <u>Installation of variable-frequency power-saving system or replacement of existing motors with high-efficiency motors for water pumps</u> In 2023, we installed frequency converters on cooling water pumps and chilled water pumps at Plant 1, where the system regulates the operating frequency of the pumps based on pressure, thereby reducing power consumption during operation. 2. <u>Installations of additional solar panels</u> In 2023, the Phase 2 solar panels were installed in the rear section of the plant, specifically in the material and waste storage area. We also completed the installation of Phase 3 solar panels in 2024 on the roof of Plant 1, boosting revenue from green electricity and cutting carbon emissions. 3. <u>Installation of centrifugal water-cooled compressor systems</u> The air compressor room in Plant 1 has suboptimal operating conditions, including poor heat dissipation and high ambient temperature. Consequently, the air-cooled compressors are underperforming. In 2023, we installed high-efficiency centrifugal water-cooled air compressors in the air compressor room at Plant 3 to supply compressed air to the Plant 1 air compressor system via a support pipeline, with the intention of reducing the number of air compressors required and cutting power consumption during operation. 4. <u>Replacement of air compressor dryer</u> Due to poor drying efficiency and excessive moisture, Plant 1 completed the replacement of air compressor dryers in 2024. In addition to preventing excessive moisture from contaminating products and reducing production waste costs, this simultaneously reduced air compressor load and operating power consumption. 5. <u>Replacement of High-Efficiency Motors for Chilled Water Pumps at Plant 1</u> Completed the replacement of high-efficiency motors for chilled water pumps in Plant 1 in 2024, improving system operational efficiency to achieve the goal of reducing unit energy consumption costs. 6. <u>Installation of maglev chillers</u> Existing chillers at Plant 2 are outdated and ineffective. In 2023, we replaced one of these chillers with a high-efficiency maglev chiller, which is not only more efficient than the existing screw-type chiller but can also replace the capacity of 1.5 existing units, thereby reducing power consumption during operation.

Risks and Opportunities	Item Number	Issues	Potential Financial Impact	Risk Response and Future Planning
				7. The Plant 3 received a “Qualified” rating under the Green Building certification system. To achieve sustainable operations and respond to increasing environmental awareness in society, Plant 3 actively incorporated green building design from the initial planning stage. In 2021, the plant obtained green building certification (factory category) from the Ministry of the Interior, qualifying in seven indicators: senior management commitment, HVAC system testing and balancing (TAB), greening quantity, daily energy conservation, green transportation, water resources (domestic water conservation), and acoustic environment. The green building certification level is "Qualified."  8. Replacement of cooling tower fill material The existing cooling tower fill material was deformed and damaged, resulting in poor heat dissipation performance and reduced chiller operating efficiency. Replacing the fill material can effectively lower the cooling water temperature and improve the operating efficiency of the chillers.

05 Social Care

- 5.1 Employee Overview
- 5.2 The Right Talent for the Right Job
- 5.3 Occupational Safety and Health
- 5.4 Charity Involvement



TUC values the labor rights of its employees, fosters a safe and positive workplace environment, offers equal employment opportunities to all colleagues, implements gender equality policies, and cultivates an atmosphere of mutual respect. TUC offers a competitive compensation package to foster employee loyalty, reduce turnover, and promote steady growth. TUC boasts a comprehensive training and development system, offering periodic courses to enhance employees' professional capabilities and workplace competitiveness. The Company also provides a transparent promotion channel, allowing employees to better understand and plan for their future career development opportunities. TUC maintains a positive and interactive relationship with its employees. At labor-management meetings, employees are encouraged to express their opinions freely, and TUC responds in good faith to reach mutual consensus. In 2009, TUC was awarded the OHSAS 18001 Occupational Safety and Health Management System certification in recognition of the importance of employee safety and health. To further enhance its commitment to safety and health, TUC transitioned to ISO 45001 in 2020. This new international standard for occupational health and safety management will enable the Company to establish a secure and healthy workplace environment by identifying and assessing potential hazards in the workplace, controlling risks, and preventing incidents before they occur. Furthermore, TUC has not only achieved a record-high revenue performance but has also actively participated in public welfare activities in accordance with the Group's policy to fulfill social responsibility.

5.1 Employee Overview

TUC ensures equal treatment of all employees and implements affirmative measures to eliminate any workplace conditions that may give rise to inequality. Additionally, the Company is committed to protecting the labor rights of its employees.

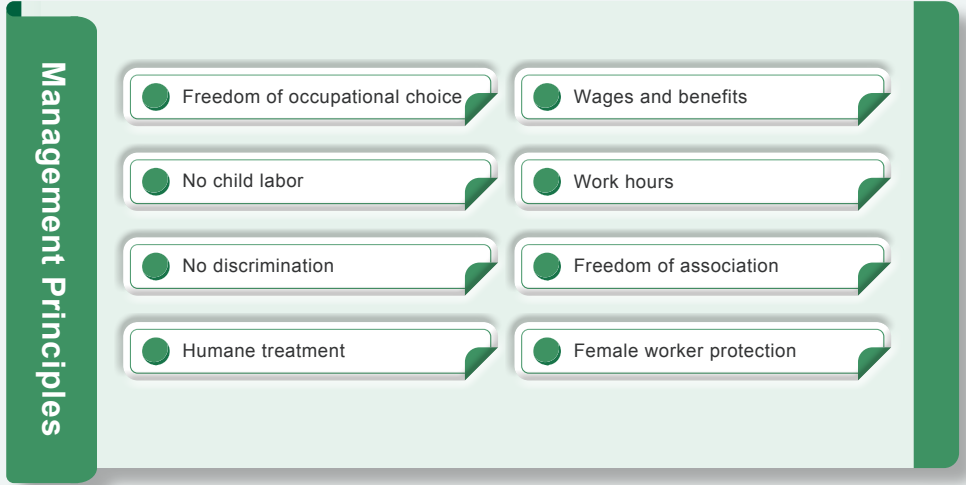
5.1.1 Human Rights Protection

TUC values the rights of its employees and strives to create a welcoming environment that upholds human rights. The Company's human rights policy is formulated in accordance with the principles outlined in various human rights conventions, including the United Nations' "Universal Declaration of Human Rights," "Global Compact," and "Guiding Principles on Business and Human Rights," as well as the International Labour Organization's "Declaration on Fundamental Principles and Rights at Work." TUC recognizes fundamental human rights, including but not limited to respecting employees' freedom of association, prohibiting child and forced labor, eliminating all forms of discrimination, ensuring gender equality, and treating all employees fairly.

TUC's remuneration policy safeguards employees against payroll discrepancies arising from factors such as gender, age, race, religion, and political affiliation. TUC refers to the Responsible Business Alliance (RBA) Code of Conduct and integrates it into its corporate values. This commitment ensures that the workplace meets occupational health and safety requirements, fulfills our responsibility for environmental protection, and fosters a corporate culture in which employees feel respected. TUC incorporates human rights clauses into its agreements with business partner to promote greater collaboration on human rights issues.

Human Rights Policy

- Comply with local law and regulations.
- Actively roll out and implement environmental and occupational safety and health management systems.
- Actively reduce carbon emissions, compile carbon footprint, and set reduction targets.
- Do not engage in illegal acts including employment of child labor, discrimination and inhumane treatment, slavery, and human trafficking.
- Engage in ethical business management, refrain from illicit gains, and safeguard business partners' intellectual property rights and customer information.
- Do not support or use "conflict minerals," which include gold, tantalum, tin, tungsten, cobalt, mica, etc.
- Promote a workplace diversity policy that emphasizes no difference in recruitment, salary, promotion and promotion based on various factors such as age, gender, race, and nationality, thereby realizing equal pay and incentives for equal work and equal opportunities for promotion for both men and women.
- Actively promote a gender equality policy to eradicate any form of sexual harassment.



Furthermore, TUC adheres to labor and human rights laws in all operating locations and educates new and current employees on the importance of human rights protection and labor rights. In recent years, TUC has provided internal human rights training, resulting in a 100% training rate for new employees. TUC conducts regular reviews of its various management systems through routine meetings. In 2025, TUC did not receive any employee whistleblowing reports regarding unlawful workplace conduct, nor were any major non-conformities identified during customer on-site RBA audits conducted at the Company.

5.1.2 Employee Statistics

TUC, a prominent producer of copper clad laminate and prepreg, has improved its production efficiency in recent years, resulting in increased revenue growth and a greater need for human resources. TUC has consistently provided nearly 1,000 job opportunities with competitive compensation to attract skilled individuals to join its workforce.

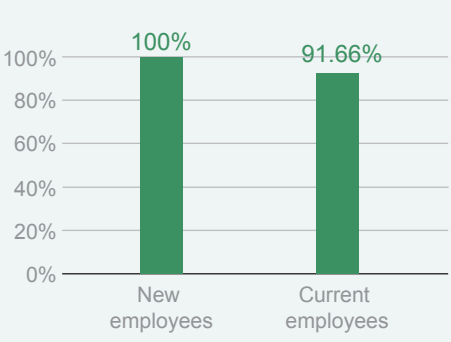
TUC operates in the electronic components industry and employs full-time staff (whose working hours per week meet the maximum number of working hours stipulated in the relevant laws and regulations). Due to the nature of TUC's core business in CCL design and manufacturing, the proportion of female employees has been approximately 20% in recent years. Employees with indefinite contracts (i.e., regular employees) have constituted approximately 70% of the workforce in recent years. TUC offers a stable and enduring work environment for the majority of its employees, safeguarding their financial well-being and enabling them to focus on their duties worry-free.

TUC's employees can be categorized as direct or indirect. Direct employees are predominantly male, and their work is primarily focused on production line operations. Indirect employees, who are mainly involved in R&D, quality assurance, and sales, are also predominantly male. In terms of age distribution, the majority of TUC's employees, both direct and indirect, are under 50 years old. However, approximately 30% of our indirect employees over 50 years old hold managerial positions. This indicates that TUC is primarily comprised of middle-aged employees, with experienced managers leading the young team with practical expertise. In terms of educational background, direct employees with college/university degrees or senior high school education or below account for approximately 99% of the total. For indirect employees, due to TUC's ongoing demand for advanced R&D capabilities, those with a master's degree or above and college/university education together account for approximately 96%. Upon examining the distribution of nationalities, it has been determined that the proportion of direct employees who are Taiwan nationals compared to foreign nationals is approximately 55% to 45%. Furthermore, nearly 99% of indirect employees are nationals.

In addition, the majority of TUC's new employees are under the age of 50, while departing employees are primarily aged 30 to under 50. TUC conducts exit interviews with all departing employees to understand their reasons for leaving and further improve the working environment. TUC's workforce has remained stable in recent years, with no indication of any potential shortage of personnel.

TUC has 61 senior executives, all of whom are outstanding talents of Taiwanese nationality, resulting in a 100% local employment rate. This reflects TUC's collaboration with domestic communities in talent sourcing and its ability to attract high-caliber professionals, thereby strengthening local community recognition and contributing to regional economic development. In addition, female senior executives account for approximately 15% of the total. In view of the growing emphasis on workplace diversity and gender equality in recent years, TUC is also internally discussing measures to narrow this gap.

▼ Ratio of Human Rights Training for the Year



Note: Participation rate is calculated as the number of participants in a specific group divided by the total number in that group, multiplied by 100%. The participation rate for current employees did not reach 100%, primarily because some employees assigned to training left TUC before completing it.

Year	Name of course	Course duration	Number of participant
2023	Human Rights Training	Average 6 minutes	1,151
2024	Human Rights Training	Average 6 minutes	959
2025	Human Rights Training	Average 6 minutes	1,119

Note: TUC's human rights training includes courses delivered in various formats such as videos and presentations. As a result, the completion time varies among participants. The data presented reflects the average completion time recorded in the system.

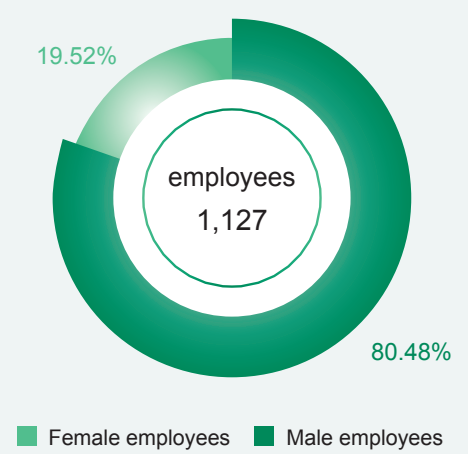
Statistics/Year		2023		2024		2025	
Total number of employees ^(Note 1)		993		1031		1127	
Employment contract ^(Note 2)		Indefinite contract	Fixed-term	Indefinite contract	Fixed-term	Indefinite contract	Fixed-term
Gender	Male	540	239	541	264	595	312
	Female	174	40	187	39	182	38
Workplace region	Taiwan	714	279	728	303	777	350
	Overseas	0	0	0	0	0	0
Nationality	Taiwanese	709	4	724	13	760	1
	Foreign	5	275	4	290	17	349
Type of employment ^(Note 3)		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	779	0	805	0	907	0
	Female	214	0	226	0	220	0

Note 1: The year-end total number of employees is used as the basis for statistical analysis.

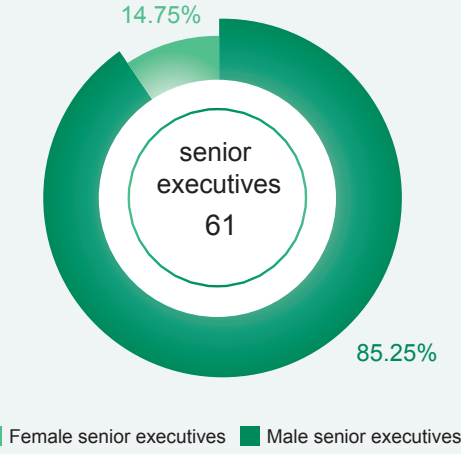
Note 2: Employment contracts are categorized as either indefinite contracts or fixed-term contracts for short-term, seasonal, and specific project periods. In cases where an employee is on maternity/parental leave, TUC assigns a replacement employee to cover the position until the employee on maternity/parental leave returns to work.

Note 3: Types of employment are categorized as full-time employees, who work the maximum statutory weekly hours, or part-time employees, who work fewer hours and are typically students or hourly-paid employees.

Percentage of employees by gender in 2025

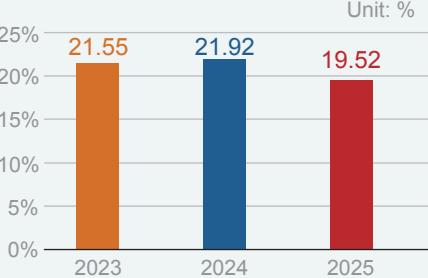


Gender ratio of senior executives in 2025

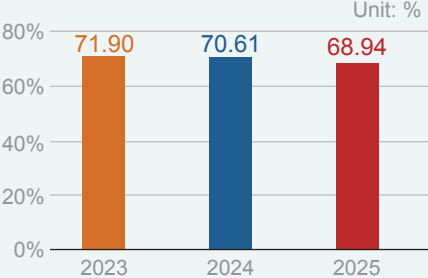


Note: Senior executives refer to positions at the managerial level and above.

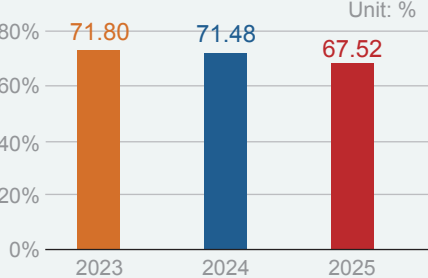
▼ Percentage of female employees in recent years



▼ Percentage of employees with indefinite contracts in recent years



▼ Percentage of local employees in recent years



Statistics on employee diversity/Year			2023		2024		2025	
			Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Director	Gender	Male	6	85.71%	6	85.71%	5	83%
		Female	1	14.29%	1	14.29%	1	17%
	Age	Under 50 years old	0	0	0	0	0	0
		50 years old and above	7	100%	7	100%	6	100%
	Academic background	Graduate school	7	100%	7	100%	6	100%
		College/University	0	0	0	0	0	0
		Senior high school or below	0	0	0	0	0	0
Employees	Gender	Male	586	83.12%	601	83.24%	678	85.07%
		Female	119	16.88%	121	16.76%	119	14.93%
	Age	Under 30 years old	110	15.60%	115	15.93%	146	18.32%
		30 to 49 years old	511	72.48%	517	71.61%	549	68.88%
		50 years old and above	84	11.91%	90	12.46%	102	12.80%
	Academic background	Graduate school	3	0.43%	4	0.55%	5	0.63%
		College/University	365	51.77%	357	49.45%	453	56.84%
		Senior high school or below	337	47.80%	361	50.00%	339	42.53%
	Nationality	Taiwanese	428	60.71%	430	59.56%	432	54.20%
		Foreign	277	39.29%	292	40.44%	365	45.80%
	Gender	Male	193	67.01%	204	66.02%	229	69.39%
		Female	95	32.99%	105	33.98%	101	30.61%
	Age	Under 30 years old	19	6.60%	23	7.44%	25	7.58%
		30 to 49 years old	189	65.63%	196	63.43%	197	59.70%
		50 years old and above	80	27.78%	90	29.13%	108	32.73%
	Academic background	Graduate school	107	37.15%	120	38.83%	129	39.09%
		College/University	173	60.07%	181	58.58%	190	57.58%
		Senior high school or below	8	2.78%	8	2.59%	11	3.33%
	Nationality	Taiwanese	285	98.96%	307	99.35%	329	99.70%
		Foreign	3	1.04%	2	0.65%	1	0.30%

Note: Percentage of direct employees under the age of 30 is calculated as the number of direct employees under the age of 30 at the end of the year divided by the total number of direct employees at the end of the year, multiplied by 100%. Percentage of indirect employees with a graduate degree is calculated as the number of indirect employees with a graduate degree at the end of the year divided by the total number of indirect employees at the end of the year, multiplied by 100%.

Statistics on New Employees/Year		2023		2024		2025	
		Total number of people	Percentage (Note)	Total number of people	Percentage (Note)	Total number of people	Percentage (Note)
Age	Under 30 years old	55	5.54%	57	5.53%	80	7.10%
	30 to 49 years old	38	3.83%	64	6.21%	108	9.58%
	50 years old and above	4	0.40%	10	0.97%	15	1.33%
Gender	Male	80	8.06%	105	10.18%	174	15.44%
	Female	17	1.71%	26	2.52%	29	2.57%
Academic background	Graduate school	17	1.71%	24	2.33%	24	2.13%
	College/University	51	5.14%	69	6.69%	130	11.54%
	Senior high school or below	29	2.92%	38	3.69%	49	4.35%
Nationality	Taiwanese	47	4.73%	79	7.66%	95	8.43%
	Foreign	50	5.04%	52	5.04%	108	9.58%

Note: The percentage of new employees is calculated as the number of new employees in a specific category during the year divided by the total number of employees at year-end, multiplied by 100%. For example: Percentage of male new employee is calculated as the total number of new male employees in the year divided by the total number of employees at the end of the year, multiplied by 100%.

Statistics on Employee Turnover/Year		2023		2024		2025	
		Total number of people	Percentage (Note)	Total number of people	Percentage (Note)	Total number of people	Percentage (Note)
Age	Under 30 years old	37	3.73%	47	4.56%	41	3.64%
	30 to 49 years old	113	11.38%	161	15.62%	102	9.05%
	50 years old and above	16	1.61%	30	2.91%	22	1.95%
Gender	Male	134	13.49%	206	19.98%	121	10.74%
	Female	32	3.22%	32	3.10%	44	3.90%
Academic background	Graduate school	7	0.70%	12	1.16%	21	1.86%
	College/University	87	8.76%	103	9.99%	81	7.19%
	Senior high school or below	72	7.25%	123	11.93%	63	5.59%
Nationality	Taiwanese	116	11.68%	196	19.01%	137	12.16%
	Foreign	50	5.04%	42	4.07%	28	2.48%

Note: The turnover rate is calculated as the number of employees who left in a specific category during the year divided by the total number of employees at year-end, multiplied by 100%. For example: Percentage of employees under 30 years old who left TUC is the number of employees under 30 years old resigning from TUC for the year divided by the total number of employees at the end of the year, multiplied by 100%.

Social Care

TUC engages non-employee workers to enhance the Company's operations. These workers fall into two categories: senior technical personnel appointed by TUC and other contracted labor services. The majority of senior technical personnel are male, while the ratio of male to female workers in other labor services does not significantly differ.

Statistics/Year		2023		2024		2025	
Total number of non-employee workers ^(Note 1)		24		23		19	
Contract category		Appointment	Contracting	Appointment	Contracting	Appointment	Contracting
Gender	Male	5	10	4	11	4	7
	Female	1	8	1	7	1	7
Region	Taiwan	5	18	4	18	4	14
	Overseas	1	0	1	0	1	0
Type of work ^(Note 2)		Senior technicians	Other labor contractors	Senior technicians	Other labor contractors	Senior technicians	Other labor contractors
Gender	Male	5	10	4	11	4	7
	Female	1	8	1	7	1	7
Region	Taiwan	5	18	4	18	4	14
	Overseas	1	0	1	0	1	0

Note 1: Non-employee workers refer to individuals who provide services to TUC but do not have an employment contract with TUC, and whose work content and methods are controlled or directed by TUC. This includes, but is not limited to, agency workers, on-site personnel of contractors, and retired senior executives engaged as senior consultants.

Note 2: Job categories are classified into senior technical personnel (including consultants) and other contracted labor, including security and cleaning personnel.



5.2 The Right Talent for the Right Job

Sound human resources are key to the sustainability of TUC's operations. To attract outstanding talent, the Company provides market-competitive remuneration and benefits to reward employees who create performance and make long-term contributions. TUC upholds the concept of treating employees equally and has organized a transparent appraisal and reward system to create a positive atmosphere of fair competition among employees. The Company is committed to improving its work performance and shaping TUC's corporate culture to attract and retain talent. As a result, TUC's employees are more committed to the Company and actively participate in company affairs. Secondly, regarding promotion channels, transparent and open promotion information provides opportunities for high-performing employees, motivating them to learn from the benchmarking culture and enabling the Company to cultivate more outstanding talent. Additionally, the Company arranges education and training programs for employees to continue their professional development and realize their full potential. TUC offers various communication channels for employees to express their opinions promptly. This enables the Company to respond with goodwill, fostering a harmonious relationship of trust and interaction between employers and employees.

5.2.1 Compensation and Benefit

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Human Resources Department ◆ Grievance Mechanism ➢ Human Resources Department (+886-3-555-1103 ext. 316; tenchi.hsieh@tuc.com.tw) ➢ Labor-Management Meetings/Grievance Mailbox
Management Mechanism	◆ Policy TUC's most valuable asset is its employees, and TUC aims to guarantee that each employee can work with a sense of security and a willingness to perform at their best. TUC effectively provides the human resources necessary for the sustainable development of TUC by implementing policies that align with TUC's organizational growth. ◆ Commitment TUC has developed a remuneration system that rewards employees based on their abilities and performance. To ensure that its employees are fairly compensated, TUC regularly participates in industry-wide remuneration surveys and make adjustments as needed. ◆ Target ➢ Short-term targets ◇ Based on TUC's successful attainment of annual operating targets and profit performance, the Company offers its employees a remuneration package that exceeds local legal requirements and is market competitive. ◇ Employees' work performance can be accurately reflected in their personal remuneration, and employees undergo regular assessments for performance and career development. ➢ Medium- and long-term targets The assessment results will be taken into account when considering employees' career advancement and development. This will enable employees with technical expertise to progress into professional roles within their field through their own efforts. Similarly, employees with management capabilities and leadership potential will have the opportunity to advance into management positions, providing ample room for career growth. ◆ Achievements in 2025 ➢ Recruitment and appointment: To effectively provide or utilize manpower in accordance with annual manpower planning objectives to meet the manpower needs of each department and to provide high quality manpower. ➢ Salary and benefits: We have established a competitive and equitable remuneration and benefits system, taking into account market remuneration and job evaluation. TUC distributes its profits among its employees through various means, including employee remuneration and year-end bonuses. Additionally, TUC adjusts remuneration based on operating conditions, domestic economic growth rates, price indices, and the increase in pay given by the same industry. ➢ Education and training: As per the annual education and training plan, TUC aims to enhance the capabilities of its employees and facilitate their growth to align with TUC's development objectives. ➢ Encouraging sufficient communication with employees: To safeguard the rights and interests of its employees, enhance their labor status, improve work efficiency, and promote cooperative production, TUC holds quarterly labor-management meetings and engage in two-way communication with employee representatives.
Evaluation Mechanism	◆ The average and median salary of full-time non-managerial employees for the current year increases compared with the previous year. ◆ Retention rate of employees returning from parental leave in the previous year. ◆ Corporate Governance Evaluation items 4.8 (Employee Compensation Policy) and 4.9 (Employee Benefits and Retirement System) for 2025.
Annual Target Achievement Status	◆ The average salary of full-time non-managerial employees in the current year was NT\$1,027,000, while the median salary was NT\$907,000; both increased compared with 2024. ◆ The retention rate of both male and female employees returning from parental leave in the previous year was 100%. ◆ TUC received scores for items 4.8 (Employee Compensation Policy) and 4.9 (Employee Benefits and Retirement System) in the 2025 Corporate Governance Evaluation.

Social Care

TUC offers a competitive compensation system and comprehensive employee benefits to attract exceptional talent. Additionally, it fosters a sense of unity among its employees, encouraging them to grow alongside the Company and achieve mutual success.

Annually, TUC determines employee remuneration based on the achievement of operating targets and TUC’s profit performance. The Company’s remuneration packages exceed local laws and regulations and are competitive with the market. To ensure that employee performance is reflected in personal remuneration, TUC conducts regular annual performance evaluations through a transparent system. This allows employees to communicate directly with managers regarding work effectiveness and goal setting. These evaluations serve as reference for salary adjustments, bonus distributions, and promotions, enabling employees with technical expertise to grow into professionals in their field and those with management ability and leadership potential to grow into management positions, providing ample room for career development. In 2025, all employees—except for newly hired personnel with less than three months of tenure who had not yet completed the performance evaluation cycle—were subject to the annual performance appraisal.

TUC compensates its employees based on their years of service, academic qualifications, and professional competence, without any discrimination based on physical or psychological differences. As employees gain more experience and knowledge in TUC, TUC rewards them by sharing its profits. The data indicates that the average and median annual salaries of non-managerial employees in Taiwan have been increasing annually. This enables employees to focus on contributing their expertise to TUC and managing their personal finances without any concerns, thereby strengthening their sense of loyalty to TUC.

Secondly, TUC’s employees are divided into direct and indirect employees. The gap between the basic salary and overall salary of male and female direct employees has become even smaller, approaching a ratio of 1 to 1. The gap in basic and overall salary between genders among indirect employees is due to the fact that male senior executives make up above 80% of all senior executives at TUC, in addition to a substantial disparity in the ratio of men to women across all positions. On top of that, men are predominantly involved in research and development and sales, while women are primarily engaged in administrative tasks. Differences in seniority also contribute to the gap. However, in the spirit of gender equality, TUC’s compensation policy sets out that an employee’s salary is determined based on his/her individual performance without taking gender into consideration. In recent year, the gaps in both basic salary and total compensation between male and female employees, including both direct and indirect personnel, have gradually narrowed, with a particularly significant reduction observed among indirect personnel. In terms of standard entry-level compensation, for direct employees at TUC, regardless of gender, the standard salary is approximately twice the local statutory minimum wage. The standard salary for male direct employees is slightly higher than that of female direct employees due to additional work allowances provided at certain production sites. TUC is committed to offering market-competitive remuneration to attract high-caliber talent, thereby sustaining its long-term competitiveness.

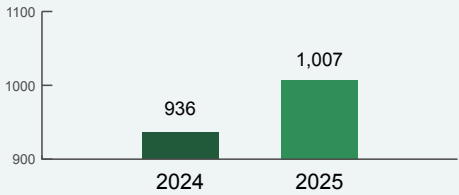
TUC attaches great importance to employee welfare and benefits. In an effort to develop a comprehensive compensation and benefit system, TUC provides employees with a multitude of benefits and a comfortable office environment. In addition, the Employee Welfare Committee also offers a variety of allowances and subsidies, organizes recreational activities from time to time, and sets up leisure facilities, so that employees can not only relieve stress at work, but also maintain good interaction with each other. TUC hopes that its employees can maintain a balance between work and quality of life while relieving stress at work by having an appropriate amount of leisure time to achieve balanced development of both body and mind.

Furthermore, TUC runs a labor pension program for employees as required by law, to which both the old and new pension systems are applicable, while encouraging employees to make voluntary contributions to their pension funds and plan their retirement life in advance.

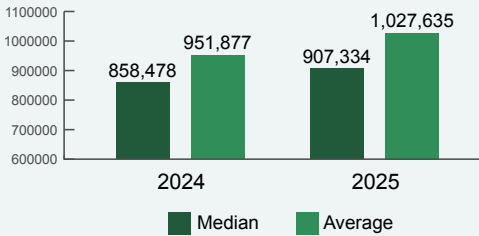
Unit: persons; NT\$

Item/Year		2024	2025	Percentage change
Number of full-time employees in non-managerial positions		936	1,007	+7.59%
Annual salary of full-time employees in non-managerial positions	Average	951,877	1,027,635	+7.96%
	Median	858,478	907,334	+5.69%

▼ Number of full-time employees in non-managerial positions



▼ Annual salary of full-time employees in non-managerial positions



Ratios of basic salary and remuneration			Percentage					
			2023		2024		2025	
Important operating location	Employee category	Item	Male	Female	Male	Female	Male	Female
Taiwan	Direct	Basic salary (Note 1)	1.05	1	1.05	1	1.03	1
		Remuneration (Note 2)	1.08	1	1.05	1	1.02	1
	Indirect	Basic salary	1.53	1	1.48	1	1.35	1
		Remuneration	1.65	1	1.64	1	1.52	1

Note 1: The term "basic salary" pertains to the regular compensation, which includes transportation allowance and performance bonus, as defined by the Labor Standards Act.

Note 2: Remuneration encompasses an employee's base salary and supplementary compensation, including seniority allowances, bonuses (both cash and equity), benefits, overtime, leave pay, and any other subsidies (such as cost-of-living allowances and childcare subsidies).

Entry-level employees	Gender	Standard salary/Local minimum wage
Direct employees in Taiwan	Male	2.14
	Female	1.91

Note: Entry-level employees are considered direct employees of TUC. The standard salary refers to the regular monthly salary provided to direct employees.

Social Care

Benefits for full-time employees	Description
Group accident insurance	Target Group: All employees (including foreign employees) Coverage: Term insurance, critical illness, accidental injury, accidental medical, hospitalization and cancer health insurance, etc.
Marriage/Funeral subsidies	Marriage: NT\$3,000 Funerals: NT\$50,000 for the death of an employee; NT\$3,000 for the death of an employee's immediate relative or spouse, or an immediate relative of his/her spouse.
Childbirth subsidies	NT\$10,000 per child for each employee and his/her spouse
Holiday bonus	Based on TUC's annual operating performance and individual performance
Year-end Bonus	2 months of fixed salary
Regular health check-ups	Once a year. For executives at Grade 9 and above, TUC replaces the standard health checkup with a comprehensive full-body examination every two years.
Trips	Employees can apply for an annual domestic or overseas travel subsidy of \$15,000

Parental leave/Year	Gender	Statistics		
		2023	2024	2025
Number of employees eligible for unpaid parental leave	Male	15	35	32
	Female	3	7	5
Number of employees applying for unpaid parental leave	Male	3	3	4
	Female	3	3	1
Number of employees who should be reinstated after their unpaid parental leave	Male	4	2	5
	Female	4	3	1
Number of employees reinstated after their unpaid parental leave (Including early reinstatement)	Male	3	2	4
	Female	3	4	0
Reinstatement rate	Male	75.00%	100.00%	80.00%
	Female	75.00%	133.33%	-
Number of employees who have completed their parental leave and are still employed 12 months after reinstatement	Male	1	3	2
	Female	1	2	4
Retention rate	Male	100.00%	100.00%	100.00%
	Female	100.00%	66.67%	100.00%

Note 1: The number of employees eligible for parental leave is estimated based on the number of male and female employees who applied for maternity leave, paternity leave, and prenatal checkups over the past 3 years.

Note 2: Reinstatement rate is calculated as the number of employees reinstated during the year divided by the number of employees to be reinstated during the year, multiplied by 100%.

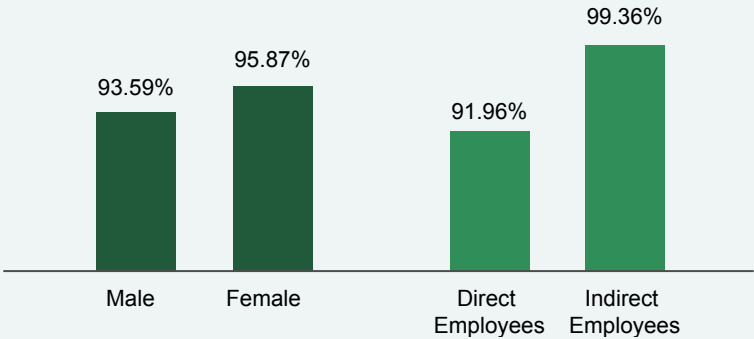
Note 3: Retention rate is calculated as the total number of employees who remain employed 12 months after reinstatement in the previous year divided by the number of employees reinstated in the previous year, multiplied by 100%.

Current year employee performance evaluation		Number of employees undergoing performance appraisal	Total number of existing employees	Performance evaluation rate
Gender	Male	832	889	93.59%
	Female	209	218	95.87%
Category	Direct	732	796	91.96%
	Indirect	309	311	99.36%

Note 1: Performance evaluations for each employee category did not reach 100% because newly hired employees with less than 3 months of service were not yet included in the evaluation cycle at the time of evaluation cycle.

Note 2: As the Company's annual performance evaluation process typically begins in November each year, some employees may resign before the evaluation process begins. Therefore, the total number of active employees presented in this table differs from the total number of employees disclosed in Section 5.1.2 Employee Statistics.

▼ Performance Evaluation Rate by Employee Category



Subject to the Labor Pension Act (new system)

A monthly pension contribution of 6% is allocated to the employees' personal pension accounts with the Bureau of Labor Insurance according to the level of insurance.

Subject to the Labor Standards Act (old system)

TUC conducts quarterly Labor Retirement Committee meetings, primarily to review and confirm whether TUC's contributions to the old pension system are adequate. TUC adheres to regulations by making monthly contributions to the Central Trust of China. Additionally, actuaries conduct annual evaluations to ensure that the pension contributions are adequate.



Office Environment



Employee Dormitory



Employee Cafeteria



Breastfeeding Room



Department Dinner Gathering



Running Club



Badminton Club



Bicycle Club



Pilates Club

5.2.2 Talent Development

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Human Resources Department ◆ Grievance Mechanism ➢ Human Resources Department (+886-3-555-1103 ext. 316; tenchi.hsieh@tuc.com.tw)
Management Mechanism	◆ Policy/Commitment TUC has established specialized departments and units to offer training and learning resources to employees and managers at different levels and positions, supporting them in their job functions and career growth. ◆ Target ➢ Short-term targets ◇ Conduct internal or external training courses based on the annual training needs proposed by each department head, taking into account competency development, job task analysis, and KPIs. ◇ Conduct safety education-related courses on a regular basis, aimed at enhancing safety awareness among all factory employees, reflecting our emphasis on fundamental safety education. ◇ Increase utilization of TUC's educational training platform (E-learning system) and establish a series of online courses for new employees to help them integrate more quickly into the TUC family. ➢ Medium- and long-term targets ◇ Continue organizing advanced technology forums and courses to promote employees' innovative thinking and competitiveness. ◇ Enhance quality awareness among employees and supervisors for the sustainability of TUC. ◇ Improve in-plant production quality by focusing on quality improvement training programs and establishing a related training framework. ◆ Achievements in 2025 ➢ Optimized the learning portal for new employees by adding mandatory courses on intellectual property rights, information security awareness, and the 6S management mechanism, enabling employees to integrate more quickly into TUC's operational system. ➢ Focused on the development of personnel assigned to TUC Thailand by introducing pre-assignment training on cultural awareness and basic Thai language courses, as well as implementing pre-assignment assessment forms to ensure employees can adapt more effectively after relocation. ➢ Emphasized the sharing of corporate culture and resources by inviting senior executives to share industry insights and trends. An internal trends forum was held in December, with a total of 107 participants across four plants. ➢ A total of 197 employees participated in external training programs during the year, accumulating 1,387 training hours. TUC's total expenditure on external training amounted to NT\$455.56 thousand, representing 90.3% of the total annual training expenses, and 54 certificates were obtained.
Evaluation Mechanism	◆ Assign employees to external training programs based on regulatory requirements or departmental needs, and obtain relevant course certificates and professional certifications. ◆ Internal training courses attendance rate.
Annual Target Achievement Status	◆ A total of 54 certificates were obtained through external training. ◆ The attendance rate of internal training courses exceeded 90%.

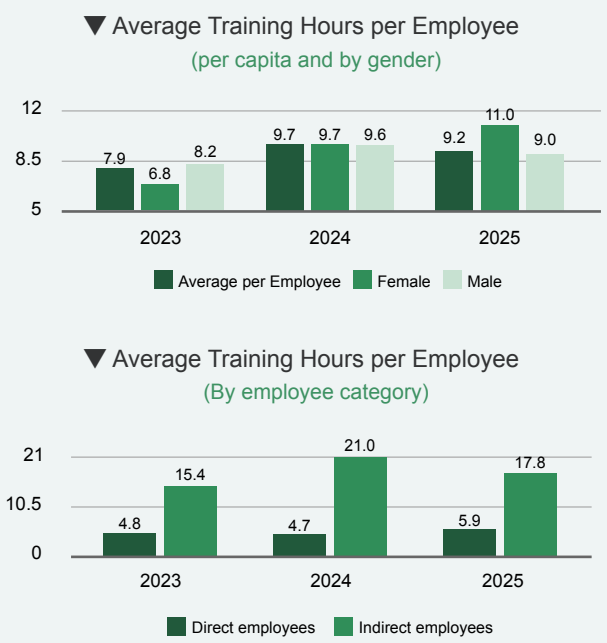
For TUC, the sustainable operation and growth of TUC depend on employees fully utilizing their professional and management talents. TUC continuously enhances the competitiveness of its employees and managers in the workplace through various levels of training and career development mechanisms, making TUC a leader in base materials and professional lamination services. High-quality employees are the most valuable asset of TUC. Education and training are crucial to ensure that human capital continues to increase in value. Therefore, TUC has always prioritized employee training. Based on TUC's development plan and functional needs, it conducts regular manpower and function analyses and formulate personnel training plans. These plans are then incorporated into a comprehensive training system that begins from the moment employees start their job. TUC uses various stages of employee performance evaluation and functional needs as indicators to enhance professional skills and education in core sectors. This is supplemented by a transparent and open auditing system that encourages employees to fully demonstrate their personal competitiveness and become a driving force for company growth.

TUC develops annual training plans to improve the professional skills of its employees based on TUC's development needs. This enables employees to advance their careers and allows TUC to share in their growth and progress. We provide internal training to relevant departments to pass on our skills and experience, helping our employees develop their learning direction and establish career plans.

Upon reporting for duty, new employees will receive instruction on TUC's internal rules and regulations, as well as occupational safety-related knowledge. Following this, their respective departments will provide them with specialized training. Upon arrival, new employees are guided by senior employees and provided with courses on environmental awareness, safety instructions, and basic training to facilitate their integration into the working environment.

TUC actively encourages our employees to pursue professional courses within the business scope. TUC provides multiple learning channels to support employees' ongoing growth and development. Starting in 2025, TUC has expanded its diversified online learning channels, enabling employees to learn flexibly without the need for centralized training sessions. This approach reduces disruption to daily departmental operations, fosters a culture of self-directed learning within the organization, and further strengthens TUC's innovation capability.

Direct employees are required to complete safety education, compliance, basic quality control, and general knowledge courses. Indirect employees, on the other hand, are provided with professional and technical courses (both internal and external) based on their job responsibilities and TUC's development needs to enhance their knowledge and skills. As a result, there is a discrepancy in the number of training hours between the two groups.



Note 1: The average number of training hours per employee is calculated as the total number of training hours for all employees during the year divided by the total number of employees at the end of the year.

Note 2: The average number of hours of training per female employee is calculated as the total number of training hours for female employees in the year divided by the total number of female employees at the end of the year.

Note 3: The average number of hours of training for each category of employees is calculated as the total number of hours of training for that category of employees in the year divided by the total number of employees in that category at the end of the year.

Total internal and external training	Number of training participants	Unit: Number of certificates; amount in NT\$ thousand	
Training target		External professional competency	Statistics
New employees	291	Number of Certificates Obtained	54
Middle-level managers	41		
Senior executives	2	Company Subsidized Expense (Certification Exam Subsidy Amount Only)	275.35
Professional development	1,160		

Note: Professional development includes, but is not limited to, occupational safety, information technology, and finance/accounting-related fields.

Total internal and external training	Total number of training participants	Total training hours	Average training hours per employee
Type of training			
General education	1,754	585.31	0.33
Professional competency	4,933	8,126.76	1.65

5.2.3 Labor-Management Communication

Facilitating effective communication between labor and management promotes cooperation and enables employees to understand TUC's production plan, business overview, and market conditions. Simultaneously, it allows TUC's management to stay informed about labor conditions and create a welcoming workplace that meets the needs of employees. TUC strictly complies with applicable laws and regulations. In Taiwan, all internal HR policies and administrative management practices comply with the Labor Standards Act and related regulations. TUC holds at least one labor-management meeting per quarter, chaired by the President, in accordance with legal requirements. Through regular dialogue and communication between labor and management, TUC fosters mutually beneficial cooperation and effectively strengthens the protection of labor rights.

At the same time, since 2025, TUC has implemented employee opinion surveys to strengthen communication and interaction through diversified channels. For its first survey, TUC selected training and career development—closely related to employees' career growth—as the questionnaire topic. Items with relatively lower scores are analyzed to identify root causes and implement follow-up improvement measures. The survey result for the year was 4.49 points, with no items identified as requiring improvement due to low scores.

▼ Employee Training Satisfaction Survey

Employee Training Satisfaction Survey	Human Resource Department
Questionnaire response rate	68%
Survey frequency	Once per month
Survey period	Within 7 days after each training session
Survey score	4.49 points

Note 1: The questionnaire response rate is calculated based on the percentage of participants in each training session and then averaged monthly.

Note 2: The employee training satisfaction survey is based on a 5-point scale and is rounded to two decimal places.

In addition, TUC has established various communication channels to facilitate two-way communication, enabling employees to express their opinions fully. TUC will respond promptly and translate their suggestions into policies for implementation. In 2025, TUC handled two labor-management dispute cases and, with the utmost goodwill, actively coordinated and communicated with employees to seek resolution. Furthermore, in compliance with local labor laws and contracts, TUC adheres to proper procedures when adjusting or changing employee duties, resulting in no instances of mass layoffs in recent years.

Labor-management dispute statistics	2025
Number of cases received	2
Number of cases closed	1 (Note)

Note: The remaining unresolved case in 2025 was closed in January 2026.

5.3 Occupational Safety and Health

Sound human resources are key to TUC's sustainable operation. To attract outstanding talent, the company provides market-competitive remuneration and benefits to reward employees who create performance and make long-term contributions. We uphold the concept of treating employees equally and organize a transparent appraisal and reward system to create a positive atmosphere of fair competition among employees. We are committed to improving our work performance and shaping TUC's corporate culture to attract and retain talent. As a result, our employees are more committed to the company and actively participate in company affairs. Second, regarding promotion channels, transparent and open promotion information provides opportunities for high-performing employees, motivating them to learn from the benchmarking culture and enabling the company to cultivate more outstanding talent. Additionally, the company arranges education and training programs for employees to continue their professional development and realize their full potential. TUC offers various communication channels for employees to express their opinions promptly. This enables the company to respond with goodwill, fostering a harmonious relationship of trust and interaction between employers and employees.

Responsible Department/ Grievance Mechanism	◆ Responsible Department: Occupational Safety Division ◆ Grievance Mechanism ➢ Occupational Safety Division (+886-3-555-1103 ext. 155; cc.li@tuc.com.tw)	
Management Mechanism	◆ Policy The Occupational Safety and Health Policy is formulated in accordance with ISO 45001:2018 Occupational Safety and Health Management System. Its key objectives and spirit are "Compliance with Regulations, Risk Assessment, Full Employee Participation, Enhanced Communication, Continuous Improvement, and Zero Hazards." The Occupational Safety Division, along with specialized personnel from each department, implements the policy. Follow-up audits are conducted annually to ensure the system operates effectively, and system verification is obtained. ◆ Commitment To comply with environmental safety and health regulations and other requirements, TUC implements various processes and controls to ensure a comfortable, safe, and hygienic environment through design and process improvement. Additionally, it prioritizes hazard prevention and risk control in our operating environment, striving to reduce accidents and continuously improve to provide a safe operating environment. Our ultimate goal is to improve environmental safety and health performance for employees. ◆ Target ➢ Short-term targets ◇ Promote disaster prevention plans to reduce the occurrence of Level 1 personnel accidents to ≤1 incidents. ◇ In accordance with the health management program, a 100% achievement rate is attained to prevent occupational injuries and illnesses. ◇ year. ◇ Promote interdepartmental safety audits ≥1 time/ month and present results to the Occupational Safety and Health Committee.	➢ Medium- and long-term targets ◇ The Frequency-Severity Index (FSI) of the Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR) must decrease by 0.05 annually compared to the base year (2021). When the FSI value decreases to 0.1, the target value for the combined injury index is ≤0.1. ◇ Continuous promotion of health promotion programs to prevent occupational injuries and diseases. ◇ Conduct safety engineering analysis during safety audits ≥6 times/year to reduce occupational accidents. ◆ Achievements in 2025 ➢ Four incidents of minor injuries (Level 1 personnel accidents) or above. ➢ Disabling Injury Frequency Rate, Severity Rate, and Frequency-Severity Index of 0.40. ➢ Continue to promote the four major plans and four health promotion programs (heart health campaign). ➢ 12 interdepartmental safety audits and safety engineering analyses conducted.
Effectiveness Assessment	◆ The Occupational Safety and Health Committee convenes on a quarterly basis to evaluate, appraise, and confirm the needs of employees and the outcomes of safety and health advocacy.	
Annual Target Achievement Status	◆ Four level 1 personnel injury incidents occurred in 2025, against a target of ≤1 case; the target was not achieved (Note) ◆ One health promotion program conducted in 2025, achievement rate 100%. ◆ Monthly safety audits conducted by each department, achievement rate 100%. ◆ The FSI was 0.40, against a target of ≤0.15; the target was not achieved (Note) ◆ 12 safety engineering analyses conducted during safety audits by various units in 2025, achievement rate 100%.	

Note: A total of four personnel injury incidents occurred in 2025, which did not meet the target of ≤1 Level 1 accident. Among these cases, two incidents involved extended recovery periods, resulting in an FSI exceeding the target of ≤0.15. All incidents have undergone root cause analysis, and corrective actions and organization-wide implementation measures have been completed.

5.3.1 Occupational Safety and Health Management System

Placing an emphasis on employee safety and health at the production stage, TUC has passed the ISO 45001 management system verification process, with the aim of creating a safe and healthy workplace environment as well as identifying and assessing potential hazards in the workplace, thereby controlling risks and preventing them right from the beginning. Not only are TUC employees subject to management systems regulations, but contractors working in TUC factories are also required to comply with the operational safety regulations promulgated by the Company.

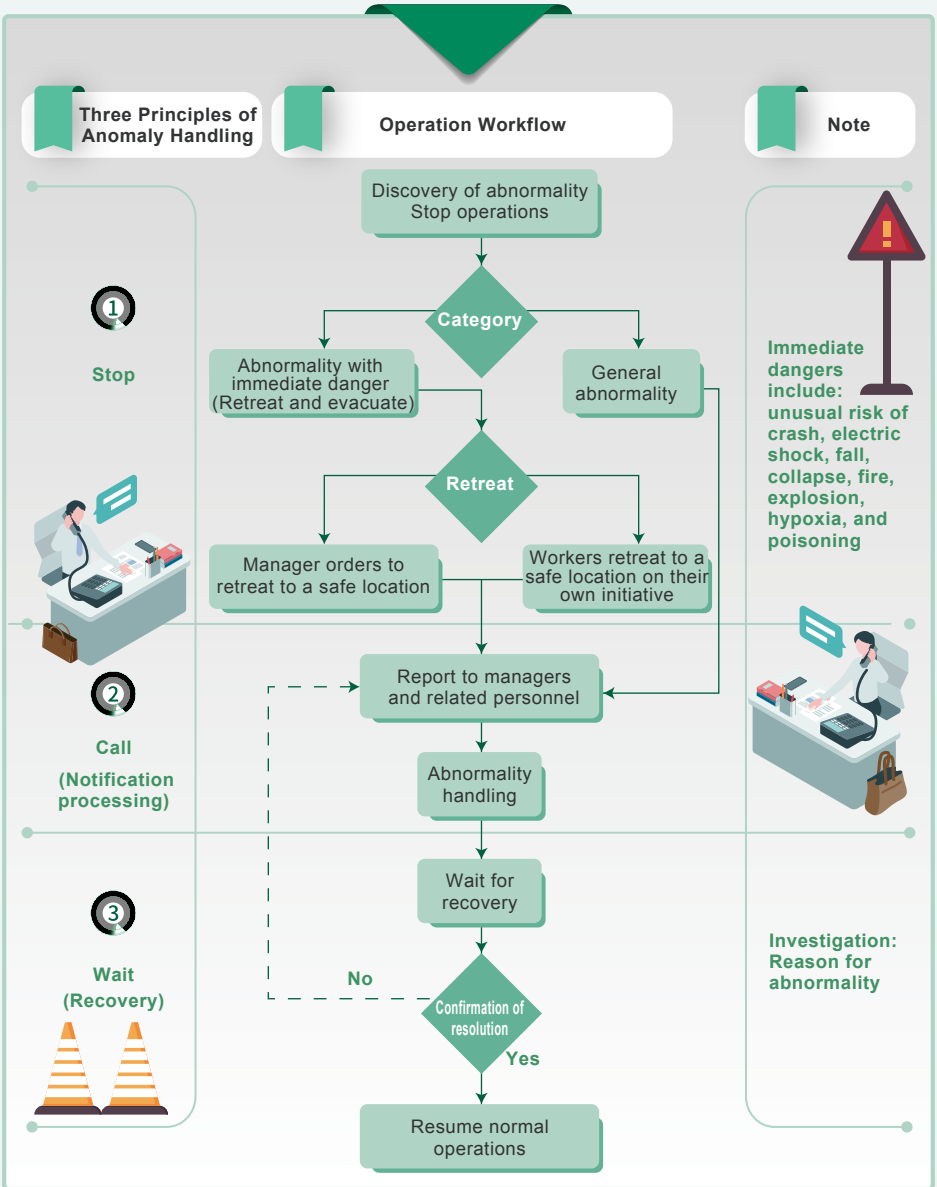
5.3.2 Hazard Identification, Risk Assessment, Anomaly Handling, and Incident Investigation

TUC identifies potential sources or conditions that may cause injury or illness to employees or stakeholders, as well as damage to property or damage to facilities and equipment in the work environment during various production, service, and product provision operations and activities, and classifies the existence and characteristics of hazards. A "Hazard Identification and Risk Assessment Management Procedure" is in place to continuously identify hazards, assess risks, and determine necessary control methods. During occupational safety and health training for both new and current employees, TUC instructs them on the "Three Principles of Exception Handling" to avoid accidents when abnormalities are found in the factory's process equipment. Additionally, the "Occupational Disaster Management and Incident Investigation Procedures" have been established to address property loss or disasters/accidents involving process equipment or employees in the factory area. These procedures ensure that necessary first aid and disaster rescue can be taken and the cause of the accident investigated, analyzed, and documented, with effective countermeasures taken to prevent similar accidents from happening again.

▼ The ISO 45001:2018 Certificate
(valid from September 14, 2023 to September 14, 2026)

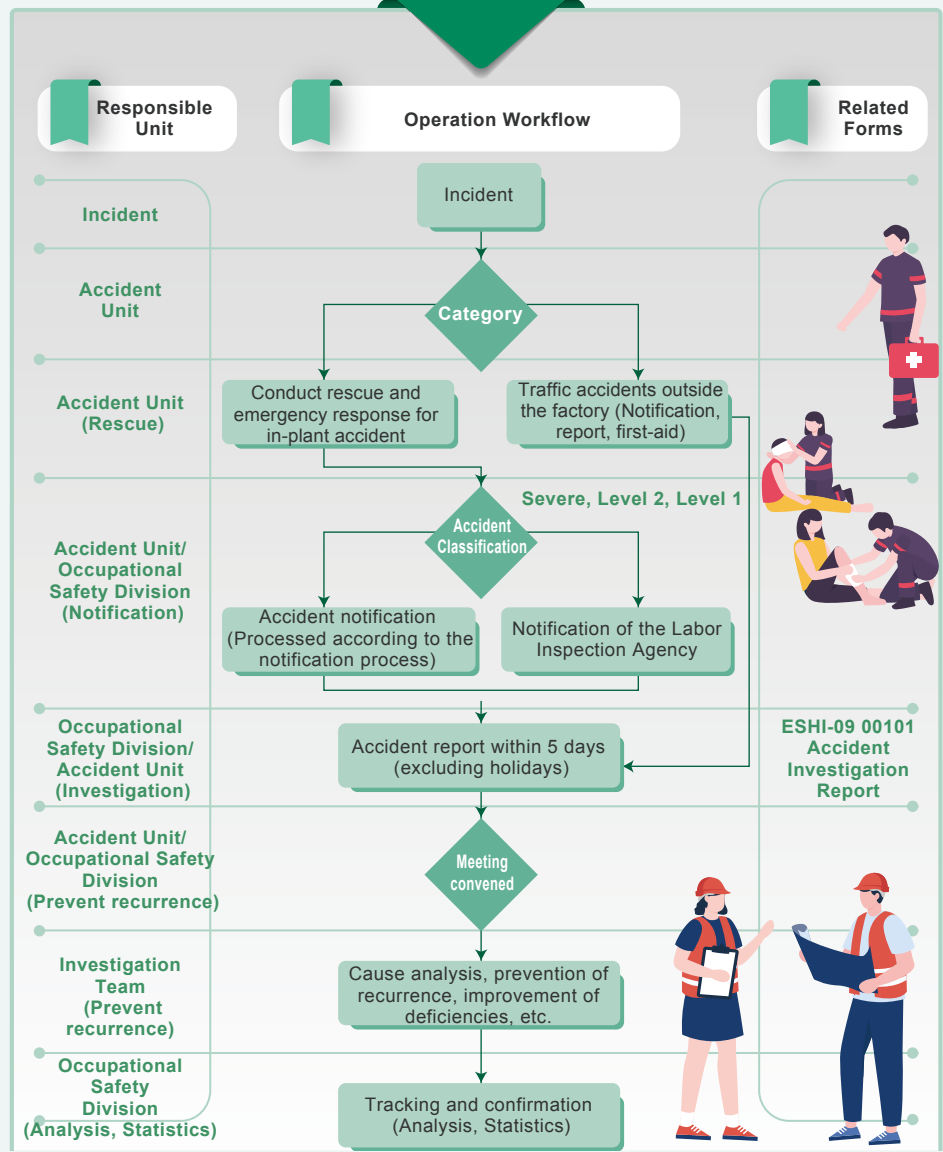


▼ Three Principles of Anomaly Handling



Note: Level 1: occupational injury resulting in one day or more of absence without hospitalization; Level 2: occupational injury resulting in one day or more of absence with hospitalization; Severe: occupational incidents resulting in fatality or involving three or more persons.

▼ Occupational Accident Investigation Process



Note: Level 1: occupational injury resulting in one day or more of absence without hospitalization; Level 2: occupational injury resulting in one day or more of absence with hospitalization; Severe: occupational incidents resulting in fatality or involving three or more persons.

▼ Table of Statistics on Work-related Injuries and Illnesses

Statistics Year		2023	2024	2025
Total hours worked		2,172,330.50	2,302,947.50	2,568,269.00
Work-related fatalities	Number of people	0	0	0
	Percentage	0	0	0
Severe occupational injuries (excluding fatalities)	Number of people	0	0	0
	Percentage	0	0	0
Recordable occupational injuries	Number of people	4	3	4
	Percentage	1.84	1.30	1.56
Occupational disease fatalities	Number of people	0	0	0
	Percentage	0	0	0
Recordable occupational disease	Number of people	0	0	0
	Percentage	0	0	0

- Note 1: "Total hours worked" refers to the actual total working hours of all employees and non-employee workers during the year (including overtime hours, and excluding all types of leave hours taken by all employees). As TUC is unable to track the working hours of non-employee workers, the disclosed data includes only employee-related information.
- Note 2: A severe occupational injury is defined as an injury resulting from work-related activities that prevents or complicates an employee's recovery to pre-injury health status within six months, excluding fatalities.
- Note 3: Recordable occupational injuries are those resulting from any of the following work-related circumstances: fatalities, time away from work, work restrictions or job transfers, medical treatment beyond first aid, loss of consciousness, or significant injuries diagnosed by a physician or other licensed healthcare professional (even if they did not result in death, time away from work, work restrictions or job transfers, medical treatment beyond first aid, or loss of consciousness). This includes fatalities and severe occupational injuries, but excludes injuries that occur during commuting to and from work. Minor injuries (work-related injuries resolved with simple on-site first aid) are excluded from this statistic.
- Note 4: Occupational diseases include, but are not limited to, musculoskeletal disorders, skin and respiratory diseases, malignant cancers, diseases caused by physical factors (such as noise-induced hearing loss, vibration-induced disorders), and mental health conditions (such as anxiety and post-traumatic stress disorder).
- Note 5: The calculation method for each category rate is: (number of cases in each category/total hours worked) x 1,000,000. As TUC had more than 500 employees from 2023 to 2025, the rate is calculated based on 1 million hours.

▼ Statistics on Disability Injury

Statistics on occupational injury and occupational disease (cases)				
Category/Year	2023	2024	2025	Hazards and instructions for improvement
Clamped and rolled	1	1	3	Due to insufficient safety awareness and improper operation by personnel, cleaning or adjustment work was performed while the machine was in operation, resulting in entanglement and pinch injuries. 1. The interlock device was changed from a micro switch to a proximity sensor to prevent personnel from disabling the interlock function. 2. Light curtains, chains, and protective barriers were added to prevent unsafe actions such as reaching into the machine during operation. 3. Incident case education and awareness training were conducted.
Trip	1	0	0	1. Publicize ban on running inside the factory. 2. Use handrails to go up and down stairs. 3. Change to better-fitting non-slip slippers. 4. Post reminders in stairwells.
Contact with hazardous materials	0	0	1	During maintenance of a thermal oil pump, the back-suction pump malfunctioned, causing thermal oil to splash during the oil extraction process and resulting in burn injuries to personnel. 1. The SOP was revised, and personnel were required to wear appropriate personal protective equipment during operations. 2. A U-shaped pipe was added to prevent splashing in the event of thermal oil overflow. 3. Incident-based safety awareness training was conducted.
Electric shock incidents	0	1	0	An electric leakage occurred when the heating rod in the air conditioning unit's heating element was damaged due to scaling. The current was conducted to the air conditioning unit's body, causing an electric shock when personnel accidentally touched the unit. 1. Replaced the air conditioning water with soft water and performed regular cleaning. 2. Modified the humidifier heating unit switch to a ground fault circuit interrupter type. 3. Added grounding wires to the air conditioning unit casing and humidifier casing. 4. Incident-based safety awareness training was conducted.
Traffic accidents	12	10	11	All 11 traffic accidents were commuting accidents involving employees. 1. Promote departmental education and training. 2. Promote training at OSHC meetings and various conferences.

▼ Disabling Injury Index

Year	Disabling Injury Frequency Rate (FR)	Disabling Injury Severity Rate (SR)	Frequency-Severity Indicator (FSI)
2023	1.02	11	0.11
2024	0.95	4	0.06
2025	1.56	101	0.40

Note: FR = (Total number of disabling injuries × 106)/Total working hours; SR = (Total number of days lost due to disabling injuries × 106)/Total working hours; Frequency-Severity Index = $\sqrt{(FR \times SR/1000)}$ 。

Explanation of Occupational Injury Data for the Current Year

TUC recorded a total of four occupational injury cases in 2025, resulting in a higher Frequency Rate (FR) compared with the previous two years. Among these incidents, two cases involved hand injuries caused by improper operation leading to entanglement or pinch accidents with machinery. Considering the injured body parts and the employees' job duties, the on-site physician evaluated and recommended recovery periods of 134 days and 91 days, respectively. Due to the extended recovery periods, the Severity Rate (SR) increased significantly. All of the above incidents were caused by improper employee actions and insufficient equipment safeguarding. TUC has since strengthened machine safety protection measures and implemented horizontal deployment across its operations. In addition, safety awareness initiatives have been reinforced through case-based education to prevent the recurrence of similar incidents.

5.3.3 Occupational Safety and Health Committee and Training

The Occupational Safety and Health Committee (OSHC) at TUC is led by the President and comprises occupational safety and health personnel, department managers, engineering and technical personnel, medical personnel, and labor representatives, who make up over one-third of the total employee count.

The OSHC convenes quarterly to review the occupational safety and health management plan, monitor the operating environment, promote health management, conduct automatic inspections and safety and health audits, assess hazards associated with machinery, equipment, and raw materials, investigate occupational disasters, manage contractors, evaluate external audit results, and review safety and health education and training proposals. These reviews aim to continuously improve the environmental safety and health management performance of our factories.

The responsible departments of TUC evaluate employees' need for training based on their respective business attributes. TUC offers a dual-track system of internal and external training. For internal training, external qualified lecturers or engineers from the Occupational Safety Division are invited to teach in the department. For external training, employees are enrolled in occupational safety courses offered by professional organizations. In 2025, a total of 61 occupational safety training courses were conducted, involving a total of 61 hours of lectures, which saw the participation of 1,805 people undergoing 1,805 hours of training in total. On top of that, TUC regularly invites external medical professionals to conduct health education and awareness programs on-site, covering topics such as tuberculosis and latent tuberculosis, AIDS prevention, food and health hygiene, and tobacco and betel nut resistance (in alignment with the annual promotional themes of the health authorities).

General Safety and Health Training



Respiratory Protective Equipment Course



Dust Zone



Please wear a face mask when entering this zone

Noise Zone



Please wear noise protection gear when entering this zone

Toxic Chemical Zone



Please wear a gas mask when entering this zone

5.3.4 Employee Health Management and Promotion

TUC has engaged two nurses specializing in labor health services and on-site physicians to provide employees with health consultations and carry out work site inspections three times a month in compliance with the Labor Health Protection Regulations. Adequate first aid kits (34 kits), 2 AEDs, and other emergency equipment are provided in all factory areas based on the level of hazard risk. Designated personnel are responsible for inspecting and managing the equipment, conducting monthly inspections, and replenishing and updating first-aid kit supplies regularly.

TUC's employees are entitled to regular general and special health examinations conducted annually. Based on the health examination results, on-site nurses and physicians carry out subsequent health follow-up and management planning.

▼ Annual health examination programs and health promotion activities
(Canceled in 2021 due to the COVID-19 outbreak)

Year	2020	2022	2023	2024	2025
Program title	Metabolic Syndrome Prevention and Treatment Program	Two-in-One Prevention and Treatment Program	Three Highs Prevention and Treatment Program	Intestinal Health Program	"Heart" Health Campaign

▼ Criteria for the Five Anomaly Levels and Follow-up Tracking after General Health Examination

2025						
Level	Level 1	Level 2	Level 3	Level 4	Level 5	Significant Anomaly
Criteria	No anomaly	Slight anomaly	Slightly high values in certain indicators	High values in certain indicators	Extremely high values in certain indicators	Immediate tracking required
Number of people	38	275	217	60	56	2
Measures implemented	NA	Health awareness campaigns	Arrange health consultation according to employee's wish	Arrange health consultation	Arrange health consultation	Arrange follow-up examination or appointment immediately

Note: The data excludes 12 employees who are not subject to statutory health examination requirements.



▼ Health Examination for Special Operations for the Recent Years - Analysis by Level

Year	2023			2024			2025		
Level	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Noise	94	79	1	93	82	7	65	116	1
DMF	100	20	1	99	78	0	107	81	0
MDI	0	0	0	89	44	0	126	58	0
Dust	45	2	0	41	2	0	239 ^{Note}	1	0
Chromium Acid	4	0	0	17	2	0	17	5	0
Manganese	8	0	0	7	1	0	2	2	0
Mercury	2	2	0	3	1	0	1	3	0

Note: In 2025, TUC conducted a dust exposure health examination program and expanded the scope of departments subject to dust exposure health examinations, resulting in an increase in the number of examinees compared with previous years.

On-site Physicians Consultation Services

tuc
醫師臨場諮詢服務
為了關心同仁健康，特聘請新竹台大醫院家醫科、職業專科醫師每月至公司臨場諮詢3次，若您有任何關於自己或家人的醫療問題歡迎踴躍預約諮詢服務！

醫師臨場服務時間

醫師	顏育民醫師	劉敏芝醫師	宋基幹醫師
日期	2/24	2/12	2/4
時間	9:00-12:00	13:30-16:30	13:30-16:30

服務內容：健康醫療預防、預防接種、職業病預防、孕婦健康評估、旅遊/出差傳染病預防
諮詢地點：2樓醫務室

醫師簡介

簡介	顏育民醫師	劉敏芝醫師	宋基幹醫師
學歷	台灣大學 職業醫學與工業衛生碩士	台灣大學醫學院 高雄醫學院醫學系	高雄醫學院醫學系
經歷	台北忠孝醫院職業醫學科主任 大林忠孝醫院預防醫學中心主任	台大新竹分院家醫科醫師 南門醫院家醫科醫師 恆長乳務檢查	新仁醫院急症中心醫師 林口長庚醫學中心 血液腫瘤科主治醫師

預約專線：張貞 Garfi #153 祐緯 Olive #154

工安部關心您

2025年	Number of Consultations
January	14
February	15
March	13
April	10
May	20
June	26
July	36
August	53
September	29
October	26
November	16
December	19
Total number of people	277

Overload Assessment



Health Consultation



Occupational Injury Care Assessment



Occupational Injury Care Assessment



TUC has developed and implemented a Maternity Protection Program to protect the health and safety of female workers in the workplace during pregnancy and up to one year after delivery as part of its efforts to care for the physical and mental health of our employees. An Overload Prevention Program is in place to prevent cardiovascular diseases caused by shift work, night shifts, and long working hours. Furthermore, TUC evaluates the work capabilities of middle-aged and elderly workers and adopts necessary appropriate work assignment measures. The Unlawful Assault Notification and Disposal Program protects employees from the risk of harassment and bullying. The Ergonomic Hazards Prevention Program is designed to prevent musculoskeletal disorders caused by repetitive movements in the workplace. TUC regularly implements improvement measures based on evaluation results and the situation on the ground. In addition, TUC has organized health promotion activities to support employee health. The Company also conducts monthly health promotion, covering topics such on health, weight loss, smoking cessation, mental health, infectious disease prevention and control, and diseases education.

Monthly Dissemination of Health Information to Promote the Correct Medical Concepts among Employees

2025	Theme
January	Keep Warm in Cold Weather for Better Health and Vitality
February	Regular Screenings to Safeguard Health
March	Protect Your Kidneys for A Healthier Life
April	Seasonal Change: Keeping Mosquitoes and Pests Away
May	Don't Let High Blood Pressure Steal Your Health
June	Wash Hands Frequently and Wear a Mask to Protect Everyone
July	World Hepatitis Day
August	Guardians of Summer Food Safety
September	World Heart Day
October	World Sight Day
November	Keep Gout Away and Stay Healthy
December	Winter Health Tips

tuc
健康資訊 2025.08
夏日食安守門員
炎夏夏日氣溫飆升，此時正是細菌滋生最迅速的季節，若是食材稍有保存不當就可能引發腸胃炎，甚至食物中毒。為守護自身及家人的健康，必須從日常做起，掌握食物保存的處理及原則才能健康一夏。
資料來源：衛福部、食藥署、台大醫院

預防方法-1

生食熟食分開

◆生食和熟食應分開儲存，並以不同的砧板、刀具處理，防止交叉污染

◆在冰箱中，最好使用不同的密封容器或密封袋存放生食

預防方法-2

食物避免重複加熱

◆多次重複加熱食物，容易增加細菌的生長，盡量一次加熱足夠的食物量

預防方法-3

注意保存溫度

◆食物長時間置於危險溫度帶(7-60°C)，許多細菌在此段溫度間都能快速生長繁殖

◆冷藏溫度需低於7°C才能抑制細菌生長

◆已烹調食品，或是易腐敗食品建議於5°C以下保存

◆調製後的食品，勿於室溫下放置超過2小時，夏季時(室溫超過32°C)，勿放置超過1小時

預防方法-4

加強手部清潔

◆處理食物前，以泡沫洗淨雙手，防止細菌從手部傳播到食物

◆若手上有傷口，應先包紮好，才不會污染食物

常見的病毒性、細菌性食物中毒

- 諾羅病毒
- 腸炎弧菌
- 沙門氏菌
- 病原性大腸桿菌
- 肉毒桿菌
- 金黃色葡萄球菌
- 仙人掌菌

工安部關心您

▼ Health Promotion & Health Education Notices Posted at the Medical Office Bulletin Board



▼ Announcements regarding Health Promotion Activities on TUC's Intranet

環境、安全與健康促進

工安&環保 健康促進

【公告&計畫】

- 環安衛政策
- 作業環境監測計畫(半年更新)
- 職業安全衛生工作守則(2021版)
- 職業安全衛生委員會
- 2022職業安全衛生管理計畫
- 2023職業安全衛生管理計畫
- 每月安全衛生管理主題
- 交通安全宣講
- 新莊市消防局宣導區
- 職業安全管理及宣講

【公告&計畫】

- 職業安全衛生委員會
- 職業安全衛生工作守則(2021版)
- 職業安全衛生委員會
- 職業安全衛生工作守則(2021版)
- 職業安全衛生委員會
- 職業安全衛生工作守則(2021版)
- 職業安全衛生委員會
- 職業安全衛生工作守則(2021版)

零災害累計天數看板

安全工作

部門	零災害累計日期	零災害中斷事件	累積天數
上總部	2025年7月6日	人員搬運車間夾傷事故	180
廠合部	2025年9月29日	人員不慎被皮帶夾傷手腳事件	95
生產部	2023年8月8日	部門人員交通肇事	878
工管部	2023年3月27日	部門人員交通肇事	1012
設備部	2025年10月18日	真從新機油，造成消防警報動作	76
品質部	2024年1月2日	部門人員交通肇事	731
物管部	2024年9月11日	認識聯合車夾撞制備事故	478

自2020.01.01開始統計

部門	職業事故	交通肇事	無職業事故	一級事故	二級事故	重大事故	合計
上總部	0	0	0	0	0	0	0
廠合部	0	0	0	0	0	0	0
生產部	0	0	0	0	0	0	0
物管部	0	0	0	0	0	0	0

▼ Health Promotion Activities - Stress Relief DIY Activities



▼ Health Promotion Activities– Dietitian Lecture



▼ Health Promotion Activities - Aerobics



▼ Health Promotion Activities – Anti-Smoking and Anti-Drug Campaign at Foreign Employee Dormitories



▼ Health Promotion Activities - Results of Weight Loss

Year	Weight loss reward	Lecture fee	Point Collection "Go" Activity	Total	Applied grant	Note
2023	35,600	58,000	-	93,600	64,050	Ministry of Labor/ Public Health Bureau (Center)
2024	37,600	68,000	24,874	130,474	44,000	Ministry of Labor/ Public Health Bureau (Center)
2025	37,600	70,000	-	107,600	48,000	Ministry of Labor/ Public Health Bureau (Center)

Year	Number of participants	Weight Loss Results					
		Total weight loss (kg)	Total waist circumference	Body fat	Average weight loss (kg)	Average waist circumference	Average body fat
2023	73	208	278	116	2.8	3.8	1.6
2024	78	223	446	108	2.85	5.7	1.38
2025	64	152	253	108	2.4	4	1.3

▼ Awarded the Healthy Workplace Certification- Health Promotion Mark



5.3.5 Improvement of Working Environment and Operational Methods

Employees are the cornerstone of TUC’s operations. To ensure their well-being, TUC distributes an ergonomics questionnaire during employees’ health checkups, collects assessments from employees in each unit regarding their own conditions, compiles ergonomics hazards that employees may encounter during operations, and, with the help of physicians, identifies work-related movements that may cause musculoskeletal pain for employees during operations and evaluates the more hazardous operations. The site manager, employees in charge of operations, factory security and safety personnel collaborate to plan and improve the operating environment. Employees with high scores on the ergonomics questionnaire will be scheduled for a consultation with a physician.

▼ Results of the Ergonomics Questionnaire: Comparison of Pain Scores

Year	Total Respondents	Number of Respondents Without Pain	Number of Respondents With Pain	Number of Respondents With a Score of 3 Points and Above	Proportion of Respondents Reporting Pain
2023	719	613	106	10	14.7%
2024	760	651	109	9	14.3%
2025	660	538	122	9	18.4%

Note: In 2025, the number of health examination participants decreased compared with previous years because senior executives underwent medical examinations at external healthcare institutions on their own.

▼ Comparison of Pain Scores between Computer Operators and Production Line Operators

Analysis of pain scores among computer operators															
Location of pain	Lower back	Upper back	Neck	Right shoulder	Left shoulder	Left hand	Left wrist	Right wrist	Right leg	Right knee	Right buttock	Left buttock	Left leg	Left knee	Left ankle
2023	7	3	10	3	4	0	3	0	0	0	0	0	0	0	0
2024	3	6	6	3	6	3	3	3	3	0	0	0	3	0	3
2025	6	2	6	8	7	4	4	6	0	4	2	3	0	4	0

Analysis of pain scores among production line operators														
Location of pain	Lower back	Upper back	Neck	Right shoulder	Left shoulder	Left hand	Left wrist	Right elbow	Right wrist	Right knee	Right ankle	Left buttock	Left knee	Left ankle
2023	6	0	0	0	0	0	0	3	0	0	0	0	3	8
2024	3	3	0	3	3	0	0	3	3	0	3	0	0	6
2025	4	3	2	9	4	3	2	6	0	3	3	1	8	7

5.3.6 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships

A manufacturer of copper-clad laminates, TUC utilizes a significant amount of flammable chemicals in its manufacturing processes. The Company is committed to the prevention of chemical hazards as well as fire and explosion risks. In addition to regularly sharing incident cases from other companies for awareness promotion, TUC conducts annual emergency response drills for both day and night shifts across the entire plant to enhance employees’ safety awareness. TUC has established the “Occupational Safety and Health Management Operating Standards” for employees and the “Contractor and Outsourcing Management Procedures” for contractors and outsourced personnel respectively. TUC implements routine workplace inspections and contractor audits, and conducts hazard communication prior to contractors entering the site for work on a daily basis to ensure the inherent safety of workers and the working environment. When hazards are identified, TUC follows a structured process of hazard identification, formulation of countermeasures, implementation of such measures, and verification and review of outcomes, in order to prevent and mitigate potential risks. For contractors or subcontractors who fail to comply with TUC’s occupational safety and health regulations and thereby cause incidents, TUC shall require immediate corrective actions and handle the matter in accordance with applicable procedures based on the severity of the incident. When necessary, such contractors/subcontractors may be listed as parties with whom TUC will refuse future cooperation.

▼ Health Promotion Activities for
Ergonomic Improvement: Group
Stretching Exercise Class

2025年健康促進系列活動
陀螺律動瑜珈 GYROKINESIS

日期：8/26、9/30 週二
時間：17:10~18:10
地點：B1F有氧教室

體驗最新的陀螺律動瑜珈，坐在一張椅子上開始的運動，可以活化脊椎與全身關節，強化核心力量同時舒緩痠痛緊繃的肌肉，想要塑身、舒壓、緩解痠痛的同仁~趕快報名

講師介紹 黃嘉玲教練
新竹市體育發展協會氣韻舞蹈委員會主任委員
浪斯邦尼運動教室班主任
體適能教學30年

請穿著輕便服裝、攜帶毛巾、水
工安部關心您



5.4 Charity Involvement

As a member of the community, TUC recognizes its interdependence with investors, employees, local communities, and other stakeholders. TUC has played an influential role in fulfilling its corporate social responsibility by collaborating with local organizations at all of its operations to ensure that resources are available to those in genuine need. In addition to its own charitable efforts, TUC encourages employees to contribute to charitable causes by combining their resources and maximizing their impact on society.

◆ Public welfare donations:

In response to a walking event organized by the Syinlu Foundation, TUC donated NT\$23,000 and additionally contributed NT\$77,000 to the same foundation.



財團法人心路社會福利基金會
Syin-Lu Social Welfare Foundation

收據編號: 402742
劃帳單號:

捐贈者名稱 NAME	台燿科技股份有限公司(統編347226391)	NT\$	23,100
捐款金額 AMOUNT	新臺幣: 貳萬叁仟壹佰元整		
捐物內容			

董事長: [Signature] 執行長: [Signature] 會計主任: [Signature] 經手人: [Signature]

財團法人設立許可機關 內政部 台(88)內社字第8816433號
許可日期: 中華民國88年5月12日
後所修改第14條第一項第二款繼續增修, 個人不超過20%, 營利事業不超過10%, 可列為給付所得之和除額。

統一編號: 00968326 郵政劃撥: 1182591-6
104台北市中山區吉林路364號4樓 TEL: (02) 25929778 FAX: (02) 25928514

感謝您將生命中的豐美與我們分享。

財團法人心路社會福利基金會
捐款收據

單位: 新竹分會 收據編號: 127916
日期: 114年3月5日

捐贈者 台燿科技股份有限公司	金額 \$77,000
統一編號 04226091	電話
地址	

捐贈金額 新臺幣: 拾柒萬柒仟元 佰 拾 元整

指定用途 ☐ 有 ☒ 無 用途

備註

董事長: [Signature] 執行長(主管): [Signature] 會計: [Signature] 經手人: [Signature]

● 本會為非營利、非黨派組織及受政府補助事業, 受贈款、處理及運用該款項, 資料將定期於本會使用。
● 本會為非營利、非黨派組織, 受贈款、處理及運用該款項, 資料將定期於本會使用。
● 本會為非營利、非黨派組織, 受贈款、處理及運用該款項, 資料將定期於本會使用。
● 本會為非營利、非黨派組織, 受贈款、處理及運用該款項, 資料將定期於本會使用。
● 本會為非營利、非黨派組織, 受贈款、處理及運用該款項, 資料將定期於本會使用。

心路感謝您
致 台燿科技股份有限公司

感謝貴公司捐款贊助早療服務經費,
讓孩子們有一個健全的學習環境。

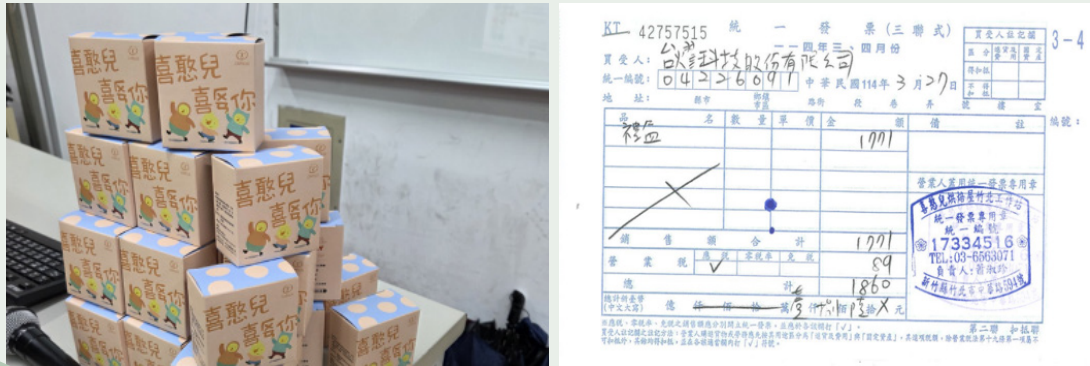
感謝您無私付出,
為孩子們的生命開啟無限的可能!

中華民國 114 年 03 月 25 日

財團法人心路社會福利基金會
董事長 馮碧華 敬啟

◆ Social procurement

Purchased products worth NT\$1,860 from the Children are Us Social Welfare Foundation — Children Are Us Bakery for use as campus recruiting giveaways.



◆ Public welfare donations:

Participated in the Rotary Club of Hsinchu graduation season road run and donated NT\$52,000 to the Children Are Us Social Welfare Foundation.



◆ Support for arts and cultural activities/Charitable donations:

Sponsored the YiPhone Chamber Choir with NT\$30,000 and invited underprivileged groups to attend musical performances.



◆ Public welfare donations:

Sponsored the TPCA Environment Foundation with NT\$28,000 to support campus green education initiatives.



◆ Charitable donation:

Donated 22 Mid-Autumn Festival gift boxes to the St. Teresa Children Center and Hsinchu Ren-Ai Children's Home, with a total donation value of approximately NT\$11,000.

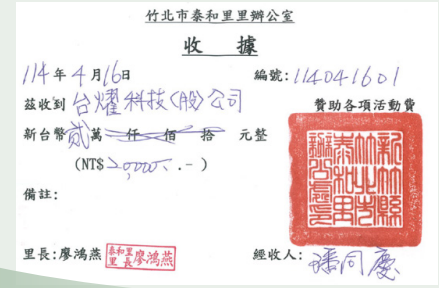


◆ Volunteer service:

In collaboration with Gemtek Technology Co., Ltd., TUC participated in a beach cleanup at Xinyue Beach, collecting 83.2 kilograms of waste.



- ◆ Adopted the "International Environmental Education Park (behind the Hsinchu County Women's and Children's Building)" and Boai Street, regularly responsible for maintenance, cleaning, and upkeep of the park's green spaces. The monthly fixed maintenance fee is NT\$8,800, totaling NT\$105,600 per year.
- ◆ TUC rolls out and implements a wide range of environmental protection measures and activities, as well as runs a resource and material sharing and exchange platform to conserve resources in line with the registry set up by the Environmental Protection Bureau of the Hsinchu County Government.
- ◆ Sponsored the Taihe Village's self-improvement, hiking and scholarship activities in Zhubei City, with a total of NT\$20,000 in sponsorships.



06 Appendix

- Appendix 1 GRI Standards Index
- Appendix 2 Assurance Statement from Independent Third Party
- Appendix 3 Climate-related Financial Disclosures
- Appendix 4 Index of SASB Standards Indicators
- Appendix 5 Index of Sustainability Indicators for the Electronic Components Industry



Appendix I. GRI Standards Index

★ refers to material topics

Term of use	TUC has published this report whose content is valid for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 in use	GRI 1: Foundation 2021
Applicable GRI industry standards	There is currently no inapplicable GRI standards.

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
GRI 2: General Disclosures 2021					
Organization and Reporting Practices	2-1	Organizational details	2.1 Company Profile	17	
	2-2	Entities included in the organization's sustainability reporting	About the Report/ESG Information Disclosure	3	
	2-3	Reporting period, frequency and contact person	About the Report/ESG Information Disclosure, Frequency of Publication, and Feedback	3	
	2-4	Restatements of information	About the Report/ESG Information Disclosure	3	
	2-5	External assurance/confirmation	About the Report/Report Preparation Basis and Information Verification Method	3	
Activities and Workers	2-6	Activities, value chain and other business relationships	2.1 Company Profile	17	
	2-7	Employees	5.1.2 Employee Statistics	66	
	2-8	Workers who are not employees	5.1.2 Employee Statistics	66	
Governance	2-9	Governance structure and composition	3.1 Governance Practices	24	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board of Directors	25	
	2-11	Chair of the highest governance body	3.1.1 Board of Directors	25	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Promotion Committee	6	
			1.3 Stakeholder Communication	8	
			3.1 Governance Practices	24	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Promotion Committee 1.3 Stakeholder Communication	6 8	
	2-14	Role of highest governance body in sustainability reporting	1.1 Sustainability Promotion Committee	6	

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
Governance	2-15	Role of highest governance body in sustainability reporting	3.1.1 Board of Directors	25	
	2-16	Communication of critical concerns	3.1 Governance Practices	24	During the reporting year, no potential material negative impact events between TUC and its stakeholders were reported to the Board of Directors.
	2-17	Collective knowledge of the highest governance body	3.1.1 Board of Directors	25	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board of Directors	25	
	2-19	Remuneration policy	3.1.2.2 Remuneration Committee	27	
	2-20	Process to determine remuneration	3.1.2.2 Remuneration Committee	27	
	2-21	Annual total compensation ratio	-		Confidentiality restrictions: remuneration is within the scope of company confidentiality.
Strategy, Policies, and Practice	2-22	Statement on sustainable development strategy	Message from the Management	2	
	2-23	Policy commitments	3.1.4 Ethics and Integrity	29	
			4.4 Sustainable Supply Chain	55	
	2-24	Embedding policy commitments	3.1.4 Ethics and Integrity	29	
			4.4 Sustainable Supply Chain	55	
	2-25	Processes to remediate negative impacts	1.3 Stakeholder Communication	8	
			3.1 Governance Practices	24	
	2-26	Mechanisms for seeking advice and raising concerns	1.3 Stakeholder Communication	8	
	2-27	Compliance with Laws and Regulations	3.1.5 Regulatory Compliance	30	
	2-28	Membership associations	2.4 Participation in External Associations	22	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.3 Stakeholder Communication	8	
	2-30	Collective bargaining agreements	-	-	Not applicable: TUC has not established a labor union nor signed collective agreements with employees. Instead, communication is maintained through quarterly labor-management meetings that facilitate two-way interaction with employees. TUC maintains harmonious labor-management relations during the reporting year.

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
GRI 3: Material Topics 2021					
Material Topic	3-1	Process to determine material topics	1.4 Identifying Material Topics	10	
	3-2	List of material topics	1.4 Identifying Material Topics	10	
Economic Aspect					
★Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.3 Operational Performance	36	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.3 Operational Performance	36	
	201-2	Financial implications and other risks and opportunities due to climate change	4.5 Climate related financial disclosures	58	
Market Presence					
GRI 202: Market Presence 2016	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	5.2.1 Compensation and Benefits	70	
	202-2	Proportion of senior management hired from the local community	5.1.2 Employee Statistics	66	
Ethics and Integrity					
Custom topic	Integrity - 1	Number of integrity reports received in the current year	3.1.4 Ethics and Integrity	29	
★Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.4 Information Security	39	
Customized material topics	Information Security - 1	Number of major information security incidents in the current year	3.4 Information Security	39	No major information security incidents occurred during the reporting year.
★Innovative R&D					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6.1 Innovative R&D	43	
Customized material topics	Innovative R&D - 1	R&D Capacity for the Year	3.6.1 Innovative R&D	43	
★Customer Service					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6.2 Customer Service	45	
Customized material topics	Customers -1	Customer satisfaction surveys in the current year	3.6.2 Customer Service	45	

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
Environmental Aspect					
★Energy					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.2 Energy Conservation and Carbon Reduction	51	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy Conservation and Carbon Reduction	51	
	302-2	Energy consumption outside of the organization	-		Not applicable: TUC does not currently account for external energy consumption.
	302-3	Energy intensity	4.2 Energy Conservation and Carbon Reduction	51	
	302-4	Reduction of energy consumption	4.2 Energy Conservation and Carbon Reduction	51	
	302-5	Reductions in energy requirements of products and services	-		Not applicable: TUC does not currently track the reduction in energy consumption resulting from the use of its end products.
Water and Effluents					
GRI 303: Water and Effluents 2018 Management Approach	303-1	Interactions with water as a shared resource	4.1 Water Resource Management	49	
	303-2	Management of water discharge-related impacts	4.1 Water Resource Management	49	
GRI 303: Water and Effluents 2018	303-3	Amount of water extraction	4.1 Water Resource Management	49	
	303-4	Water discharge	4.1 Water Resource Management	49	
	303-5	Water consumption	4.1 Water Resource Management	49	
★Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.2 Energy Conservation and Carbon Reduction	51	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2 Energy Conservation and Carbon Reduction	51	
	305-2	Energy indirect (Scope 2) Greenhouse gas emissions	4.2 Energy Conservation and Carbon Reduction	51	
	305-3	Other indirect (Scope 3) Greenhouse gas emissions	4.2 Energy Conservation and Carbon Reduction	51	
	305-4	GHG emissions intensity	4.2 Energy Conservation and Carbon Reduction	51	
	305-5	Reduction of GHG emissions	4.2 Energy Conservation and Carbon Reduction	51	
	305-6	Emissions of ozone-depleting substances	-		Not applicable: TUC does not emit related substances.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	-		Not applicable: TUC does not emit related substances.

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.3 Waste Management	54	
	306-2	Management of significant waste-related impacts	4.3 Waste Management	54	
	306-3	Waste generated	4.3 Waste Management	54	
	306-4	Waste diverted from disposal	4.3 Waste Management	54	
	306-5	Wasted directed to disposal	4.3 Waste Management	54	
★Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.4 Sustainable Supply Chain	55	
GRI: 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.4 Sustainable Supply Chain	55	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.4 Sustainable Supply Chain	55	
★ Green Products					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6.3 Product Safety	47	
Customized material topics	Green -1	Detection of hazardous substances	3.6.3 Product Safety	47	No hazardous substances were detected in TUC's products during the reporting year.

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
Social Aspect					
★Employer-Employee Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.1 Compensation and Benefits	70	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1.2 Employee Statistics	66	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Compensation and Benefits	70	
	401-3	Parental leave	5.2.1 Compensation and Benefits	70	
	薪資	The number of full-time employees in non-managerial positions, the average and median salaries of full-time employees in non-managerial positions, and the differences between the previous three items and in comparison to the previous year should be disclosed.	5.2.1 Compensation and Benefits	70	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2.3 Labor-Management Communication	76	
★Occupational Safety and Health					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.3 Occupational Safety and Health	77	
GRI 403: Occupational Health and Safety 2018 Management Approach	403-1	Occupational Safety and Health Management System	5.3.1 Occupational Safety and Health Management System	78	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3.2 Hazard Identification, Risk Assessment, Principles of Anomaly Handling, and Incident Investigation	78	
	403-3	Occupational health services	5.3.4 Employee Health Management and Promotion	84	
	403-4	Worker participation, counseling, and communication on occupational health and safety	5.3.5 Improving the Working Environment and Operational Methods	86	
	403-5	Worker training on occupational health and safety	5.3.3 Occupational Safety and Health Committee and Training	81	
	403-6	Promotion of worker health	5.3.4 Employee Health Management and Promotion	84	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.3 Occupational Safety and Health Committee and Training	81	

Topic	Disclosure item	Description	Chapter	Page number	Reasons for omission: Necessary explanations
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	5.3 Occupational Safety and Health	77	
	403-9	Work-related injuries	5.3.2 Hazard Identification, Risk Assessment, Principles of Anomaly Handling, and Incident Investigation	78	Incomplete information disclosure: TUC was unable to calculate the working hours of workers other than employees; therefore, only employee data were disclosed.
	403-10	Work-related ill health	5.3.2 Hazard Identification, Risk Assessment, Principles of Anomaly Handling, and Incident Investigation	78	Incomplete information disclosure: TUC was unable to calculate the working hours of workers other than employees; therefore, only employee data were disclosed. No occupational disease cases occurred during the reporting year.
★Training and Education					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.2.2 Talent Development	75	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2.2 Talent Development	75	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Talent Development	75	TUC had no transition assistance program during the reporting year.
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2.1 Compensation and Benefits	70	
Employee Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board of Directors 5.1.2 Employee Statistic	25 66	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Compensation and Benefits	70	
★Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.4 Sustainable Supply Chain	55	
GRI: 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.4 Sustainable Supply Chain	55	
	414-2	Negative social impacts in the supply chain and actions taken	4.4 Sustainable Supply Chain	55	
Customer Health and Safety					
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.6.3 Product Safety	47	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.1.5 Regulatory Compliance	30	No violations of product safety regulations occurred during the reporting year.
Customer Privacy					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.5 Personal Data Protection	42	No incidents of customer privacy infringement or loss of customer data occurred during the reporting year.

Appendix 2. Assurance Statement



格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

**Independent Assurance Statement Based on
2025 Sustainability Report of Taiwan Union Technology Corporation**

Statement No.: 2605012

Taiwan Union Technology Corporation (hereinafter referred to as Taiwan Union) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2025 sustainability report, GREAT has no financial relationship with Taiwan Union.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant Taiwan Union's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by Taiwan Union to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by Taiwan Union.

The Scope of Assurance

The verification scope of Taiwan Union and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Taiwan Union from January 1, 2025 to December 31, 2025;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of Taiwan Union 's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of Taiwan Union's sustainability report, and provide a fair standpoint of Taiwan Union 's related operations and performance. We believe that the specific performance indicators of Taiwan Union in 2025, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Taiwan Union's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by Taiwan Union is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to Taiwan Union 's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of Taiwan Union about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of Taiwan Union on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- **Inclusivity**
Taiwan Union has established a process of cooperation with major stakeholders, including shareholders/investors, customers, employees, suppliers, local communities, and government agencies, etc., and will launch a series of stakeholder activities in 2025, involving economy, environment and people (include human rights), a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of Taiwan Union.

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格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

- **Materiality**
The report has stated that Taiwan Union focuses on economy, environment and people (include human rights) topics, and identified 11 major topics including operational performance, customer services, energy management, occupational safety, talent cultivation, innovative R&D, information security, sustainable supply chain, greenhouse gas management, salary and benefits and green products, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of Taiwan Union.
- **Responsiveness**
Taiwan Union responds to requests and opinions from stakeholders. Implementation methods include shareholder meetings, company website investor contact window, public information monitoring station, global real-time customer response service/audit, supplier/contractor annual audit/signing commitment, employee training/service hotline/message board, sexual harassment complaint hotline/mailbox, community contact window, government agency contact window, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of Taiwan Union.
- **Impact**
Taiwan Union has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. Taiwan Union has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of Taiwan Union.
- **GRI Guidelines**
Taiwan Union provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers Taiwan Union 's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of Taiwan Union. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JUNE 02, 2026,
GREAT International Certification Co., Ltd.
Taiwan, Republic of China



Signed by General Manager W. J. Chen



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Appendix III. Climate-related Information of TPEX-listed Company

(TUC disclosed in accordance with Table 2 of the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies)

Implementation status of climate-related information

Item	Implementation status		
1. Describe the Board's and management's oversight and governance of climate related risks and opportunities.	In response to the high uncertainty of climate conditions and the rapid changes in policies and markets, TUC has established a Sustainability Promotion Committee that regularly convenes senior executives from various departments to identify significant climate-related risks and opportunities. At the same time, we further assess the risks that floods, droughts, typhoons, and high temperatures may pose to various operational sites. This aims to grasp the external environmental changes due to climate variations and market dynamics, allowing for a more comprehensive consideration of the overall operational strategy planning. Board of Directors: The highest authority on risk management policies and is responsible for approving, reviewing and monitoring the Company's risk management policies. The Corporate Governance Office convenes quarterly meetings to formulate, promote, and strengthen action plans and capital expenditures for important policies related to the Company's sustainable development (including climate-related issues), review, track, and revise the implementation and effectiveness of sustainable development initiatives, and report to the Board of Directors. The Sustainability Implementation Committee is responsible for the environmental management system, compliance with environmental regulations and international standards, assessment of sustainable transformation, enhancement of resource utilization efficiency, and climate change response mechanisms. The Committee convenes interdepartmental meetings periodically to discuss and coordinate efforts in order to achieve the goal of environmental sustainability. The Risk Management Group, consisting of heads from various departments, is responsible for the risk management policies and procedures of the companies within the Group. This responsibility encompasses matters related to climate-related risks, the latest regulatory requirements pertaining to industry climate risks, and updates on the identification of climate risks and opportunities. The Company's Risk Management Policies and Procedures were adopted by the Board of Directors on November 1, 2022, which incorporate climate change risk management into the overall risk management process. Remuneration Committee: Convenes at least once a year to discuss, evaluate, and review the managers' compensation related to ESG performance (including climate change issue management). Climate-related targets and achievement levels are incorporated into the performance evaluation and compensation system for senior executives to monitor the realization of climate-related goals. By aligning the outcomes of the reward system with climate change management, the management is motivated to conduct the Company's operations in a way that both generates profits and promotes sustainability. This strategy will allow the Company to achieve its sustainability objectives while creating value for investors and stakeholders. The risk assessment concerning environmental, social, and corporate governance issues related to company operations for the fiscal year 2024, along with the associated risk management strategies and response measures, was submitted to the Board of Directors on March 12, 2025.		
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finance (short, medium, and long term) of the Company.	Short-term	Transition risk	Market information uncertainty and rising raw material costs.
		Physical risk	The severity of extreme weather events, such as typhoons and floods, has increased, resulting in higher raw material costs and damage to operational assets.
		Market opportunities	Research and innovation in new low-carbon products and services, the utilization of low-emission energy, the transition to decentralized energy production, and the development or expansion of low-carbon products and services.
	Mid-term	Transition risk	Transition to low-carbon/environmentally friendly technologies, introduction of regulations for renewable energy, and implementation of a carbon tax.
		Physical risk	Increased severity of extreme weather events such as typhoons and floods may lead to supply chain disruptions.
		Market opportunities	Enhancing resource utilization efficiency, conducting research and development for new products and services, and implementing more efficient production and distribution processes.
	Long-term	Transition risk	Increase in the cost of greenhouse gas emissions (such as cap-and-trade / carbon tax / energy tax), alongside the trend towards achieving net-zero emissions.
		Physical risk	Increase in average temperature.
		Market opportunities	Controlling operating costs and enhancing corporate reputation.

Item	Implementation status	
3. Describe the financial impact of extreme climate events and transitional actions.	The impact of climate-related risks and opportunities on business, strategy, and financial planning.	
	Transition Risk	In response to the risks associated with changes in relevant legal compliance and green standards, the Company not only actively aligns with international regulations but also consistently adheres to standards that exceed international benchmarks. This approach effectively mitigates the risks associated with renewable energy costs. We also proactively develop and implement green design initiatives to help clients reduce costs and improve efficiency by utilizing high energy conversion rates and low-carbon product combinations. Ultimately, green design is founded on a life cycle perspective that incorporates the principles of the 3Rs (Recycle, Reuse, Reduce) into product development. The objective is to create environmentally friendly products that are non-toxic, easy to assemble/disassemble, and characterized by low energy consumption.
	Physical Risks	To mitigate the impact of drought events, relevant facilities are progressively investing in water-saving infrastructure and enhancing the recycling and utilization of water resources. Additionally, insurance coverage is being extended to pertinent areas, and emergency response plans are being developed to minimize operational losses resulting from disaster risks.
	Market Opportunities	The Company has long been committed to sustainability, establishing a solid foundation and maintaining a close and trusting relationship with our customers over the years. We actively leverage our core technologies in optics and electricity to invest in research and development based on market demand. Therefore, as the wave of sustainability rises, we will have the opportunity to gain preferential favor from customers in a wide range of green products and solutions, thereby increasing revenue.
4. Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	Incorporating climate change into the critical aspects of corporate sustainable development and key risk factors, implementing risk management plans across all manufacturing sites, and developing response strategies in areas such as operations, product management, and supply chain management. In accordance with ISO 31000, the risk management system employs the PDCA operational model to continuously enhance the management of climate change risks from an environmental perspective, while also integrating the overall enterprise risk management system within the management framework.	
5. If a situational analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors and key financial impacts used should be described.	1. Referring to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR6) and the Taiwan Climate Change Projection and Information Platform (TCCIP), which utilizes Representative Concentration Pathways (RCP) as scenario assumptions. 2. 'Increased Severity of Extreme Weather Events Such as Typhoons and Floods' • As a consequence of climate change, typhoons and heavy rainfall are becoming increasingly severe, which may expose the Company's operational sites to natural disasters, resulting in operational interruptions or casualties. • SSP1-2.6: By the mid to late 21st century, the average annual total rainfall in Taiwan is projected to increase by approximately 12% and 16%, respectively. By mid-century and late 21st century, the average annual maximum 1-day rainfall intensity is projected to increase by approximately 15.7% and 15.3% respectively. • SSP5-8.5: By the mid to late 21st century, the average annual total rainfall in Taiwan is projected to increase by approximately 15% and 31%, respectively. By the mid to late 21st century, the average annual maximum 1-day extreme rainfall intensity is projected to increase by approximately 20% and 41.3%, respectively. • SSP5-8.5: By the mid to late 21st century, the number of typhoons affecting Taiwan is expected to decrease by approximately 15% and 55%, respectively. However, the proportion of strong typhoons is projected to increase by about 100% and 50%, respectively, and the rate of change in typhoon-related rainfall is anticipated to rise by approximately 20% and 35%, respectively. 3. 'Rise in Average Temperatures' • SSP1-2.6: By the mid to late 21st century, the annual average temperature could increase by 1.3°C and 1.4°C, respectively. The number of days with temperatures exceeding 36°C is projected to increase across regions. By the mid to late 21st century, the increase is estimated at approximately 6.8 days and 6.6 days, respectively. • SSP5-8.5: By the mid to late 21st century, the annual average temperature could increase by more than 1.8°C and 3.4°C, respectively. The number of days with temperatures exceeding 36°C is projected to increase across regions. By the mid to late 21st century, the increase is estimated at approximately 8.5 days and 48.1 days, respectively, with urban areas experiencing a significantly greater rise compared to other regions. In response to the average temperature increase of 1 degree Celsius across Taiwan, electricity consumption has risen by 3.74%. Should electricity prices remain stable, a further increase of 2 degrees Celsius is projected to lead to a short-term rise of approximately 34% in electricity consumption and associated costs.	
6. If there is a transition plan for managing climate-related risks, describe the contents of the plan and the indicators and targets used to identify and manage physical and transition risks.	In terms of climate change mitigation, TUC uses greenhouse gas emissions per unit of revenue as the primary quantitative assessment key indicator. Please refer to Section 4.2 Energy Conservation and Carbon Reduction in this sustainability report. In response to the transformation plan for managing climate-related risks, please refer to Section 4.5.3 on climate risk identification in the Company's sustainability report. This section outlines the Company's risk response and future planning in relation to the risks and opportunities presented by climate change. https://www.tuc.com.tw/zh-tw/corporate/id/153	

Item	Implementation status
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	At this stage, TUC has not planned for carbon pricing, carbon conversion and renewable energy certificates.
8. If climate related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress of achievement, and other information should be stated; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of RECs should be stated.	1. Goal Value: 1.7% reduction by 2025 compared to the baseline year (2021), with a 3.4% reduction required by 2030. The Company intends to participate in the Ministry of Environment's voluntary reduction program, utilizing the Science-Based Targets initiative (SBTi) for calculations. Using 2021 as the baseline year, the objective is to achieve a 3.4% reduction by 2030. As a result, the carbon fee may decrease from NT\$300 per ton to NT\$100 per ton. Consequently, a minimum annual reduction of 0.37% is required. 2. Greenhouse Gas Emission Scope: Scope 1 and Scope 2 for factories in Taiwan. 3. Utilization of Carbon Offsets or Renewable Energy Certificates (RECs): Currently not incorporated into the planning.
9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategic, and specific action plans (to be filled in 1-1 and 1-2 separately)	See 1-1 and 1-2
Instructions for filling out the form: 1、The Company can conduct greenhouse gas inventory according to the following standards: (1) Greenhouse Gas Protocol (GHG Protocol). (2) ISO 14064-1 issued by the International Organization for Standardization (ISO). ° 2、The assurance institution shall comply with the relevant regulations on the confirmation of sustainability reports set by the TWSE and TPEx. 3、Subsidiaries can report individually, collectively (for example, by country and region), or consolidated. 4、The intensity of greenhouse gas emissions can be calculated per unit of product/service or turnover. However, the data calculated based on turnover (NT\$ millions) shall be disclosed at the very least. 5、The proportion of total emissions from operating sites or subsidiaries that are not included in the inventory calculation shall be no more than 5%.	
Basic Company Information ☐Companies with capitalization of over NT\$10 billion, steel industry, cement industry ☐Companies with capitalization over NT\$5 billion and less than NT\$10 billion ☒Companies with less than NT\$5 billion in capital	
According to the Sustainable Development Roadmap, at least the following should be disclosed ☐Validation of Parent Company ☐Validation of Subsidiary Consolidated Financial Report ☐Credibility of Parent Company ☐Credibility of Subsidiary Consolidated Financial Report	



► 1-1 TUC's greenhouse gas inventory and assurance status for the past two years

Year \ Item	2024		2025	
	Total emissions (tCO ₂ e per year)	Emissions intensity (metric tons of CO ₂ e per NT\$ million)	Total emissions (tCO ₂ e per year)	Emissions intensity (metric tons of CO ₂ e per NT\$ million)
Scope 1				
TUC (Parent company)	18,700.1852	1.9315	19,554.7919	1.3977
TUCC (Subsidiary in Changshu, Jiangsu Province)	9,183.3217	1.0976	8,714.8400	0.9000
TUCZ (Subsidiary in Zhongshan, Guangdong Province)	9,382.2418	1.3100	9,255.7522	0.9535
Total	37,265.7487	1.3378	37,525.3800	1.1189
Scope 2				
TUC (Parent company)	25,207.5703	2.6037	27,286.5371	1.9504
TUCC (Subsidiary in Changshu, Jiangsu Province)	12,370.0829	1.4784	11,861.4600	1.2200
TUCZ (Subsidiary in Zhongshan, Guangdong Province)	9,648.0297	1.3757	12,956.9791	1.3348
Total	47,225.6829	2.0470	52,104.9800	1.5536
Scope 3~6				
TUC (Parent company)	65,197.0350	6.7342	89,300.3575	6.3830
TUCC (Subsidiary in Changshu, Jiangsu Province)	79,600.9186	9.5137	94,376.2500	9.7500
TUCZ (Subsidiary in Zhongshan, Guangdong Province)	77,148.7960	11.0008	84,331.3265	8.6879
Total	221,946.7496	9.6204	268,007.9300	7.9912
Total	306,438.1812	13.2827	357,638.2900	10.6638

Description on assurance status:

Within the consolidated financial reporting boundary disclosed by TUC for 2024, the total greenhouse gas emissions are as follows:

Scope 1: 37,265.7487 metric tons of CO₂e (accounting for 12.16% of total emissions)

Scope 2: 47,225.6829 metric tons of CO₂e (accounting for 15.41% of total emissions)

Scope 3: 221,946.7496 metric tons of CO₂e (accounting for 72.43% of total emissions).

The 2024 greenhouse gas inventory data was assured by SGS Taiwan Ltd. in accordance with ISO 14064-3:2019. The assurance opinion provides reasonable assurance for Scope 1 and Scope 2, and limited assurance for Scope 3.

Within the consolidated financial reporting boundary disclosed by TUC for 2025, the total greenhouse gas emissions are as follows:

Scope 1: 37,525.3800 metric tons of CO₂e (accounting for 10.49% of total emissions)

Scope 2: 52,104.9800 metric tons of CO₂e (accounting for 14.57% of total emissions)

Scope 3: 268,007.9300 metric tons of CO₂e (accounting for 74.94% of total emissions).

The 2025 greenhouse gas inventory data is expected to be assured in July 2026 by SGS Taiwan Ltd. in accordance with ISO 14064-3:2019. The assurance opinion provides reasonable assurance for Scope 1 and Scope 2, and limited assurance for Scope 3.

► 1-2 Greenhouse gas reduction targets, strategies, and specific action plans (state the baseline year for greenhouse gas reduction and its data, reduction targets, strategies, and specific action plans, and the achievement of reduction targets).

TUC has set 2021 as the base year for greenhouse gas reduction, using the emissions of that year as the reference for its reduction targets.

- ◆ Reduction targets: Targets in short-, medium-, and long-term phases have been established.
Short-term (2021–2025): a 1.7% reduction in emissions by 2025 compared with the base year (2021).
Medium-term (2026–2030): a 3.4% reduction in carbon emissions by 2030 compared with the base year (2021).
Long-term (2031–2050): From 2031 onward, the Company will reduce carbon emissions by 0.5% each year compared with the previous year, and will continuously review and improve.
- ◆ Reduction Strategies: Reduce standby energy loss, promote various energy-saving projects (replace old equipment, switch to variable frequency drives, replace energy-saving devices, etc.), research and introduce eco-friendly materials, and install green energy devices.
- ◆ Specific action plans:

Year	2025	2024	2023
Specific action plans	1. Replacement of #3 cooling tower heat dissipation material at Plant 1 2. Replacement of Plant 1 #1 and Plant 2 #1~#3 cooling tower heat dissipation material	1. Reduction of cooling water system conductivity to save water replacement volume 2. Installation of Phase 3 solar panels 3. Replacement of Plant 1 air compressor #1 dryer 4. Replacement of Plant 1 ice water pump with high-efficiency motor	1. Installation of frequency converter for cooling water pump (P7) at Plant 1 2. Installation of variable frequency drive for Plant 1 ice water pump (P12) 3. Replacement of Plant 2 water chiller with high-efficiency maglev chillers 4. Addition of centrifugal water-cooled compressors at Plant 3 5. Replacement of Plant 1 (P7) and Plant 2 (P20) cooling water pump motors with high-efficiency IE3s 6. Replacement of Plant 1 #1 cooling tower 7. Connection of cooling water discharge pipelines in Plant 1 and Plant 2 8. Phase 2 solar panel device installation

- ◆ Achievement of reduction targets:

Year	2025	2024	2023
Category 1	19554.7919	18700.1852	20076.9607
Category 2	27286.5371	25207.5703	25476.6391
Total	46841.3290	43907.7555	45553.5998
Unit carbon emission sales intensity (emissions / NT\$ million)	3.3481	4.5352	6.0241

Appendix IV. Index of SASB Standards Indicators

(TUC follows the SASB industry classification of Technology & Communications / Hardware, version December 2023)

Topic	Metric code	Disclosure item	Nature	Measurement unit	Corresponding chapter or subchapter	Response
Product Safety	TC-HW-230a.1	Description of approaches to identifying and responding to product data security risks	Discussion and Analysis	Not Applicable	Product/ Information Security	Please refer to Section 3.4 Information Security in this report.
Employee Diversity and Inclusion	TC-HW-330a.1	Percentage representation of (a) senior management, (b) non-senior management, (c) technical employees, and (d) all other employees by (1) gender and (2) diversity groups	Quantitative	Percentage (%)	Employer-Employee Relations	Please refer to Subsection 5.1.2 Employee Statistics in this report.
Product Life Cycle	TC-HW-410a.1	Percentage of revenue from products containing IEC 62474 reportable substances	Quantitative	Percentage (%)	Product Quality	Not Applicable
	TC-HW-410a.2	Percentage of revenue from eligible products that comply with Electronic Product Environmental Assessment Tool (EPEAT) registration requirements or equivalent standards	Quantitative	Percentage (%)	Product Quality	Not Applicable
	TC-HW-410a.3	Percentage of revenue from eligible products with energy efficiency certification	Quantitative	Percentage (%)	Product Quality	Not Applicable
	TC-HW-410a.4	Total recycling weight of end-of-life products and electronic waste recycling; percentage recycled	Quantitative	Metric tons (t), percentage (%)		Not Applicable
Supply Chain Management	TC-HW-430a.1	Percentage of first-tier supplier facilities audited in Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent procedures, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	Supply Chain Management	Please refer to Section 4.4 Sustainability Supply Chain in this report.
	TC-HW-430a.2	First-tier suppliers' (a) priority non-conformance and (b) other non-conformance (1) non-conformance rate with Responsible Business Alliance Validated Assessment Program (VAP) or equivalent procedures, and (2) related corrective action rate	Quantitative	Percentage	Supply Chain Management	Please refer to Section 4.4 Sustainability Supply Chain in this report.
Raw material procurement	TC-HW-440a.1	Description of risk management for the use of key materials	Discussion and Analysis	Not Applicable	Raw Materials Management	Please refer to Section 3.2.4 Climate Risk Identification in this report.

Activity metric				
Number of production units by product category	TC-HW-000.A	Quantitative	Quantity	Copper clad laminate: 7,209,000 sheets Prepreg: 16,792,000 meters Mass lamination service: 2,411,000 sq. ft
Manufacturing facility area	TC-HW-000.B	Quantitative	Square meters (m ²)	42,130.52 square meters
Percentage of production from self-owned facilities	TC-HW-000.C	Quantitative	Percentage (%)	TUC's production equipment is all self-owned

Note 1: TC-HW-330a.1 Note - The entity should discuss its policies and programs to promote fair employee representation systems in operations.

Note 2: TC-HW-410a.1 Note - Disclosure should include discussion of practices for managing the use of IEC 62474 reportable substances.

Note 3: TC-HW-410a.2 Note - Disclosure should include discussion of efforts to incorporate environmental focus principles into product design.

Note 4: TC-HW-000.A Note - The entity should specify whether the number of production units during the reporting period was manufactured at its own facilities or produced by contract manufacturers or suppliers. Categories may include communication equipment, components, computer hardware, computer peripherals, computer storage, consumer electronics, other hardware, printing and imaging, and transaction management systems.



Appendix V. Index of Sustainability Indicators for the Electronic Components Industry

(Table 1-12 of the Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies)

No.	Indicator	Type of indicator	Annual disclosure	Unit	Note
I	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Quantitative	Please refer to Section 4.2 Energy Saving and Carbon Reduction in this report for more details on energy consumption. TUC uses purchased electricity from external sources, and no renewable energy is used.	Gigajoule (GJ), percentage (%)	
II	Total water intake and total water consumption	Quantitative	Please refer to Section 4.1 Water Resource Management in this report.	thousand cubic meters (1000m³)	
III	Weight of hazardous waste generated and percentage of recovery	Quantitative	Please refer to Section 4.3 Waste Management in this report.	Metric tons (t), percentage (%)	
IV	Explain the type, number, and rate of occupational accidents	Quantitative	Please refer to Subsection 5.3.2 Hazard Identification, Risk Assessment, Principles of Anomaly Handling, and Incident Investigation in this report.	Percentage (%), quantity	
V	Disclosure of product life cycle management: Including the weight of end-of-life products and electronic waste and the percentage of recycling (Note 1)	Quantitative	This indicator is not applicable as TUC's products are not end-user products.	Metric tons (t), percentage (%)	
VI	Describe the risk management for the use of critical materials	Qualitative Description	Please refer to Section 3.2.4 on climate risk identification in this report.	Not Applicable	
VII	Total pecuniary loss resulting from legal proceedings related to the anti-competitive conduct ordinance	Quantitative	No related incidents were reported at TUC in 2024.	Reporting currency	
VIII	Production of major products by category	Quantitative	Copper clad laminate: 7,209,000 sheets Prepreg: 16,792,000 meters Mass lamination service: 2,411,000 sq. ft.	Vary by product type	

Note 1: Including the sale of scraps or other recycling treatment, relevant instructions should be provided.



2025 Taiwan Union Technology Corporation Sustainability Report