

(V) Sustainable Development Implementation Status and differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons:

Assessment Items	Implementation Status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons.
	Yes	No	Explanation	
I. Does the Company have a governance structure for sustainability development and a dedicated (or ad-hoc) sustainable development organization with Board of Directors authorization for senior management, which is reviewed by the Board of Directors?	V		<p>The Company has established a CSR management system with follow SA8000 (Social Accountability Management Systems), and is always aware of the latest developments in social responsibility, and has established systems for environmental protection, community involvement, social contribution, social services, social welfare, consumer rights, human rights, safety and health, and other social responsibility activities that are in line with the various initiatives of the Securities and Futures Commission.</p> <p>We have completed the planning and establishment of the CSR management handbook, standardize labor rights and corporate ethical management as required for the company's highest management policy, and have started to prepare the operating documents for each implementation detail in accordance with this policy, which will be operated internally. The implementation status will be reviewed by internal audit unit and reported to the President and Board of Directors. The Director of the Quality Control Department is responsible for establishing the CSR system and will implement it throughout the company.</p>	No difference.
II. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy?	V		<p>A Sustainable Development committee has established for ESG system and implement it throughout the company. The Sustainable Development Committee consists of the Chairman, the General Manager, and three independent directors. The term of this committee is from November 8, 2024 to May 31, 2026.</p> <p>Responsibilities: Develop the company's sustainability policies, strategies and annual plans, and monitor the implementation and effectiveness of these plans. The progress of sustainable development shall be reported to the Board of Directors quarterly. The 2025 annual report dates are 20250221, 20250502, 20250805, and 20251107.</p> <p>(I) Operation : We plan and implement the social responsibility system according to ISO14001, ISO45001 and other standards. The company's [Environmental Safety and Health Handbook] and [CSR Handbook] are prepared to set the highest policy and implementation direction.</p> <p>According to the policy and direction of the CSR Handbook, we have completed detailed operational documents (procedures /SOPs/ regulations) including air</p>	<p>No difference.</p> <p>No difference.</p>

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			<p>pollution, waste water, energy saving, risk management in work safety, labor rights, working hours, compensation overtime, non-discrimination, sexual harassment prevention, personal data protection, integrity requirements and supplier management.</p> <p>(II) Environmental Issue : We review the company's potential risks and opportunities for improvement on a semi-annual basis. We select topic and carry out project (green investment, digitalization) and track the performance, and report to the top management. A dedicated auditing team is formed every six months to conduct internal audits. A third-party verification body will certify the environmental and safety and health systems every year.</p> <p>(III) Social issues : Specify in writing the rules for all matters. We have a comprehensive system to protect the rights of employees and ensure a safe working environment and work with our suppliers to enhance corporate social responsibility and sign contracts. We have established various task teams, for example, sexual harassment prevention team, and corporate ethical management team. The audit office is responsible for auditing, finding problems and following up on those problems.</p> <p>(IV) Corporate Governance : The Company maintains a stable growth based on the "Corporate Governance Best Practice Principles" in order to fulfill its corporate responsibility for sustainable operation and to enhance the Company's business performance. We report to the top management on the implementation and review periodically, and the audit office performs audits regularly and reports to the board of directors.</p>	<p>No difference.</p> <p>No difference.</p> <p>No difference.</p>
<p>III.Environmental Issues</p> <p>(I) Has the Company established an appropriate environmental management system according to its industrial characteristics?</p>	V		<p>(I) The company has been certified with ISO14001 environmental management system, and periodically identifies the environmental aspects of the company's processes, operations, products and services to evaluate the environmental impact on employees, stakeholders, hazardous substances, workplaces and the environment, and uses it as a basis for setting environmental impact control measures for safety and health objectives, operational control or education and training. We review our goals annually, taking into account environmental impact, safety and health risk levels, regulatory and international</p>	No difference.

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(II) Is the Company committed to improving energy use efficiency and using renewable materials with low impact on the environment?			requirements, technical feasibility, economic viability and stakeholders' comments, including our commitment to continuous improvement and pollution prevention. (II) Implement water recycling, monitor water consumption and recycling rate every month, and implement energy-saving measures for office lighting to save energy, and choose the disposal method for resource reuse based on the qualified waste disposal policy. We discontinue to use packing material that contains substances banned by RoHS and REACH, which cause impact on the environment. Control hazardous substances to protect the environment.	No difference.
(III) Does the Company assess the potential risks and opportunities of climate change for the enterprise now and in the future and take measures to deal with climate-related issues?			(III) Designate dedicated personnel to handle air pollution, water pollution, waste, and toxic chemicals to maintain the proper operation of pollution treatment. We are actively using automated equipment to add or modify pipes to manage and improve the utilization of energy resources and utilities. Implement energy saving and carbon reduction measures, and regularly conduct greenhouse gas emission inventory for the purpose of formulating energy saving strategies to mitigate global warming. Greenhouse Gas Policy: Improve energy efficiency, reduce carbon dioxide emissions, limit hydrofluorocarbons and perfluorocarbons, and continuously improve operations that affect all greenhouse gases.	No difference.
(IV) Does the Company prepare statistics of greenhouse gas emissions, water consumption and the total weight of waste in the past two years, and formulate policies for greenhouse gas reduction, water consumption reduction or other waste management?			(IV) Reduce CO2 emissions. Reducing carbon dioxide emissions, coupled with the goal of saving at least 1% in electricity annually, has been achieved for several consecutive years. This has been combined with replacing aging fans, cooling towers, and chiller units (equipment aged 20-30 years), resulting in a significant increase in efficiency. Starting in 2021 as the base year, an ISO 14064-1 greenhouse gas inventory was conducted. By 2025, emissions (6,009.9591 CO ₂ e/t/年) would be 66.4% of 2021 levels, a reduction of 33.6%, the 2025 target has been achieved. Carbon inventory data for each year will be published separately on the company website, and The ISO-50001 energy management system was certified in 2023, and the second sustainability report will be issued in 2025.	No difference.

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<p>IV. Social Issues</p> <p>(I) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and regulations and International Human Rights Conventions?</p> <p>(II) Has the Company established and implemented reasonable employee welfare measures (including compensation, vacation and other benefits) and properly reflected the operating performance or results in employee compensation?</p> <p>(III) Does the Company provide a safe and healthy work environment for employees and regularly provide health and safety training for employees?</p>			<p>(I) The Company complies with the relevant labor regulations and laws, formulates its management rules and systems, and makes relevant information available to employees to ensure employees are fully aware of their legal rights and interests through public channels, while respecting the fundamental labor human rights principles recognized worldwide. The Company's recruitment policy is free of discrimination and does not endanger basic labor rights. We have been certified with ISO45001 for occupational safety and health management to provide a safe working environment for our employees and to reduce the safety and health hazards associated with business operations. We conduct regular education and training on labor safety and health for new and current employees, and hold a number of employee health management activities to raise employee safety awareness.</p> <p>(II) The Company determines employees' salary based on their academic background, work experience, professional knowledge, seniority and personal performance which is in compliance with the law. The basic salary for employees does not differ on the basis of gender, race, religion, political party. The employee performance evaluation system will be handled in accordance with the regulations on HR and performance bonuses of the Company.</p> <p>(III) The Company complies with relevant regulations and has been certified with ISO45001 Occupational Health and Safety Management System to provide a safe and healthy working environment for all employees. In order to effectively raise the awareness of all employees on environment, safety and health, we hold regular education and training courses, including "Environmental Protection": REACH+RoHS+Conflict Minerals, "Safety and Health": "Fire Drill and Escape Training", monthly traffic safety promotion. We have a full-time nurse, who is responsible for holding regular health checkups, provide regular AED and CPR operation education and training, cancer prevention diet health seminars and providing health consultation and advice. "Emergency Response": Conduct emergency response (incident) education training & drills once in every six months. In 2016, we were certified by the Ministry of Health and Welfare as a "accredited healthy workplace". The company had 4 occupational accidents in 2025, involving 4 people and a ratio of 0.01 to the total number of employees.</p>	<p>No difference.</p> <p>No difference.</p> <p>No difference.</p>

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(IV) Has the Company established an effective career development training program for its employees?			(IV) The Human Resources Department is responsible for integrating the demands from all departments and formulating company-wide education and training resources/programs for departmental and cross-departmental training; each department also conducts the employee training for the second specialty, and the internal recruitment system provides employees with the most suitable positions according to their own specialty and characteristics when there are job vacancies.	No difference.
(V) Does the Company follow relevant laws and regulations and international standards for customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant policies and grievance procedures to protect the rights and interests of consumers?		V	(V) The Company has established a procedure to control substances that are subject to environmental concerns. The purpose of this procedure is to establish guidelines for the Company's suppliers, procurement and R&D/design teams to check whether substances that are subject to environmental concerns are contained and meet the standards in order to comply with legal/regulatory requirements, to prevent raw materials, components, parts and products containing hazardous substances from entering the Company, and to reduce the impact of hazardous substances on the ecosystem. The supply contract must be committed to environmental protection and hazardous substance management in the sustainable operation, the product should comply with RoHS, REACH. In addition, if there is any other impact on the environment, we should commit, evaluate and discontinue it. Although our customers are not the end consumers, we are still committed to the reduction of harmful substances in our products to ensure the consumers' safety. The Company has established the "Procedures for Supplier Development and Management" and has included CSR clauses in the Regulations on Procurement and Evaluation of New Suppliers. The purpose is to work together with suppliers to jointly promote CSR. We also value the opinions from our customers and conduct customer satisfaction surveys every year to communicate with them on issues related to "Services provided by Sales Representative", "New Model development", "Quality", "Service Attitude" and "Defect Rate". An exclusive email address is also available for filing complaints at appeal@urt.com.tw .	No difference.

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(VI) Does the Company have a supplier management policy that requires suppliers to follow relevant specifications and their implementation in environmental protection, occupational safety and health or labor human rights issues?			<p>(VI) When the Company evaluates the new supplier, it shall include the ISO14001 environmental management system and social responsibility system of the supplier in the evaluation. In addition, the Company provides information on its environmental/safety and social responsibility policies to suppliers through questionnaires. The key points of the system should be separately verified in addition to certification, including pollution emission status, wages and labor rights, personal data management, sexual harassment prevention, safety and disaster prevention. Provide the [Statement of Integrity] to the supplier, indicating the Company's policy that it will not accept or provide improper benefits. We also request the supplier to sign a statement for legal purposes. We provide [non-disclosure contract] and also require the supplier to sign back to ensure that the company and the customer's confidentiality is protected from disclosure, which is governed by an explanatory and legal contract. By signing a Master Purchase Agreement, we will not only specify the purchase items, payment and quality, but also make sure that they are clearly expressed.</p> <ul style="list-style-type: none"> > The management of environmentally hazardous substances should be in compliance with RoHS and REACH regulations and towards the goal of low halogen/no halogen, without the use of substances such as PFOA, PFOS, and fluorinated chlorine bromides. > Promote ISO14001 environmental management system. > Promote ISO45001 occupational safety and health management system. > Promote social responsibility, value labor rights, and establish systems and management for ethical management and integrity in the company. > Comply with Conflict Minerals. <p>Our suppliers should plan to implement ISO14001 and ISO45001 systems as soon as possible. They should also make plans for corporate social responsibility, corporate ethical management, and labor rights. When a supplier fails to comply with the rules, the supplier shall be responsible for damages occurred and the Company reserves the right to terminate the contract.</p>	No difference.

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V. Does the Company prepare the sustainability report and other reports that disclose the company's non-financial information in accordance with the international reporting standards or guidelines? Is the aforesaid report confirmed or guaranteed by a third-party verification unit?	V		(I) The Company discloses CSR related information that is relevant and reliable on the website at https://www.urt.com.tw . (II) The Company has established a social responsibility management system.	No difference. No difference.
<p>VI. If the Company has its own sustainable development best practice principles accordance with the “Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies,” please state the implementation status and the differences:</p> <ol style="list-style-type: none"> The Company has established a social responsibility management system based on SA8000 (Social Accountability 8000), and has included labor, environment, occupational safety and health, and ethical issues in the system management according to the PDCA framework in ISO. Ever since the Company was founded, we have been complying with all laws and regulations, taking care of the lives and safety of our employees, and actively participating in various social activities, for instance, environmental protection issues, environmental system management, RoHS material management, workplace safety management, and other labor rights are explicitly protected and respected and thoroughly implemented. We take care of details such as wages, working hours, various powers and regulations, sexual harassment prevention and complaints, work protection for pregnant employees, baby care, and setting up breastfeeding rooms. The Company is committed to implementing the corporate social responsibility, maintaining the ecological environment, practicing energy conservation and carbon reduction, actively participating in community activities to contribute to society and providing a safe and healthy working environment for employees. As a role model for the society, we pay special attention to the integrity requirements of our employees and external related organizations. We have established strict control on personal data management for internal and external privacy and information, and have developed patents related to various products and processes, complied with intellectual property rights and prohibited illegal software. The Company has also made every effort to serve and give back to the community and society, including inviting or donating to disadvantaged groups, encouraging employees to participate in charitable organizations or donating for charity sales, all of which are consistent with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies. 				
<p>VII. Any other important information that may help to understand the operation of sustainable development:</p> <ol style="list-style-type: none"> Environmental protection and mind protection: <ol style="list-style-type: none"> Improve waste water purification to allow reuse the water resources. Enhance waste management and reduction, resource recycling, waste sorting, and promote e-office to reduce the paper use. We actively develop and use green materials so that the impact and influence on the environment from our products can be minimized and eventually to achieve mutual harmony with nature and to produce earth-friendly products. We encourage our employees to participate in the environmental protection campaign and develop the habit to protect the environment. The environment protection activity starts from the people's mind, and the greatest environmental protection is the purifying in the mind. 				

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<p>2. Community participation: Encourage employees to actively participate in social and educational volunteer activities in the Tanzi Export Processing Zone, the Tong Tsz Association and the Export Processing Zone Book Club.</p> <p>3. Contribution to society:</p> <p>(1) Improve the R&D for LCD product efficiency to minimize the waste in resources.</p> <p>(2) We are committed to corporate social responsibility. In 2025, in alignment with the Company's commitment to supporting vulnerable groups and fulfilling its corporate social responsibility, the Company purchased Mid-Autumn Festival mooncake gift boxes from the Taichung Sfang Social Welfare Foundation for a total amount of NT\$25,200. At the same time, an internal announcement was issued stating that whenever employees purchased products manufactured by the foundation, the Company would donate an amount equivalent to the purchase amount to support disadvantaged trainees of the Center upon presentation of purchase receipts or invoices. On January 22, 2026, we ordered 500 lunch boxes from the Taichung City Private Hsin Wang Ai Intelligent Development Center to share with our colleagues. On February 9, 2026, we ordered 100 pineapple cake gift boxes. URT stands with children with developmental delays, fulfilling its corporate social responsibility. The 2026 Annual General Meeting souvenirs support local social welfare organizations, demonstrating the company's commitment to philanthropy. Sharing the mission with social welfare groups, we show our care and love. We also ordered 33,120 sets of charity soaps, creating a sustainable impact.</p> <p>(3) Contract with rice farmers: The Company contracted with a rice farmer recommended by Taiwan Rice Farmers Corporation to adopt the Hualien rice crop. In 2024, we purchased a total of 32,035 bags of rice from local rice farmers at a total cost of NT\$2,002,188.</p> <p>(4) Encourage employee to participate in the Tong Tsz Association in Export Processing Zone to help the disadvantaged groups or provide emergency relief services to show the love of our employees. Over the past five years, a total of 478 people have participated in the association, and the total amount of donations is 541,200.</p> <p>(5) Join "Donate blood to save a life" blood donation campaign.</p> <p>(6) Generate power by ourselves: invest in LEADRAY ENERGY and actively innovate value-added green energy. The estimated annual power generation is 1,625,000 kWh/year, the annual CO2 emission reduction is 827.8 tons/year, the annual carbon reduction is equivalent to planting 69,000 trees/year, and the installation area is equivalent to 1.6 soccer fields.</p> <p>4. Social services and social welfare</p> <p>(1) We actively participate in the charity activities organized by Tong Tsz Association in the Processing and Export Zone. Social and educational volunteer activities and book club in Tamzi Export Processing Zone.</p> <p>(2) Continuously promote the ISO-14001 environmental management system to avoid the risk of environmental pollution and hazards to our neighbors.</p> <p>(3) Handle the "Blood Donation Little Angel" activity every year. To help those in need, all colleagues in the company rolled up their sleeves and donated blood together.</p> <p>(4) Epidemic prevention measures: Encourage staff to get screened and vaccinated for COVID-19 In 2021, there were 440 employees received the rapid test for COVID-19, and the company spent NT\$352,000 for the rapid test. In May 2022, 98.8% of the employees were administered the 2nd COVID-19 vaccine; 96.9% of the employees were administered the 3rd COVID-19 vaccine. We offer NT\$500 cash for employees who administer the third COVID-19 vaccine in the specified time. The Company had 512 employees in 2021, and the total employee bonus for vaccine was NT\$254,500.</p> <p>5. Human Rights: We maintain good labor relations with our employees and provide the following benefits</p>				

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<p>(1) Provide national health insurance, labor insurance, medical insurance and accident insurance for employees.</p> <p>(2) Establish an Employee Welfare Committee.</p> <p>(3) Provide comprehensive continuing education and training programs.</p> <p>(4) Offer comprehensive retirement system.</p> <p>(5) In 2014, 2013, 2012 and 2008, the Company was awarded the "Excellent Labor Relations Enterprise Award" by the Export Processing Zone Administration, Ministry of Economic Affairs.</p> <p>(6) In January 2017, we were awarded the "Badge of Accredited Healthy Workplace" issued by the Health Promotion Administration, MOHW.</p> <p>(7) In 2018, the Company was awarded the Outstanding Performance Award by the Export Processing Zone of the Ministry of Economic Affairs for [2017 Annual Plant Safety and Protection Work].</p> <p>(8) For two consecutive years in 2018 and 2019, the Company was awarded the "Excellent Labor Relations Enterprise Award" by the Export Processing Zone Administration, Ministry of Economic Affairs.</p> <p>(9) In November 2020, the Company applied for TTQS certification from the Workforce Development Agency, MOL, and passed the (enterprise version).</p> <p>(10) In January 2017 to present, we were awarded the "Badge of Accredited Healthy Workplace" issued by the Health Promotion Administration, MOHW.</p> <p>6. The CSR report has been verified by the relevant verification body.</p> <p>Continued to be certified by TUV Rheinland for ISO14001 environmental management system 20260103-20290102 (Since the initial certification in 2002 to present)</p> <p>Continued to be certified by TUV Rheinland for ISO45001 Occupational Safety and Health Management System 20250222-20280221 (Since the initial certification of OHS18001 in 2006 to present)</p> <p>Continued to be certified by TUV Rheinland for Taiwan Occupational Safety and Health Management Systems "TOSHMS" 20250222-20280221 (Since the initial certification in 2009 to the present)</p> <p>Continued to be certified by TUV Rheinland for ISO9001 Quality Management System 20260102-20290101 (Since the initial certification in 1995 to present)</p> <p>Continued to be certified by TUV Rheinland for IATF16949 Quality Management System for Automotive 20230925-20260924 (Special Requirements for Automotive) (Since the initial certification in 2003 to present)</p> <p>Continued to be certified by TUV Rheinland for ISO50001 energy management system (Since the initial certification in 2003 to present)</p>				

Note 1: If "Yes" is checked under implementation, please describe the key policies, strategies, and measures and results adopted. If "No" is checked under implementation, please give reasons and describe relevant strategies and measures to be adopted in the future. However, regarding promotion projects 1 and 2, listed OTC companies should describe the governance and supervision structure of sustainable development, including but not limited to management guidelines, strategy and goal formulation, review measures, etc. It also describes the company's risk management policies or strategies for environmental, social and corporate governance issues related to operations, and its assessment status.

Note 2: The materiality principle refers to environmental, social, or corporate governance issues that have a material impact on the investors or other stakeholders of the company.