U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

UNITED RADIANT TECHNOLOGY CORPORATION (5315)

ESG Report

Vision: Energy conservation, carbon reduction, and saving the Earth to create a new future for humanity.

Core Values: Stability, Pragmatism, Integrity

Mission: To humanity in building smart cities.

Guided by the three principles of service innovation, management innovation, and product innovation, we create solution for a sustainable and better tomorrow.

Contents：

1 ：Preamble

1.1 About the Report

This 2025 ESG Report of UNITED RADIANT TECHNOLOGY CORPORATION (hereinafter referred to as "this report") is the Company’s second published ESG reporty. In the process of preparing this report, we carefully reviewed our practices across the three key dimensions of environmental, social, and economic sustainability. By disclosing this information, we aim to help l stakeholders to understanding of the Company’s achievements in advancing corporate sustainability, provide a foundation for ongoing communication and management, and support the continuous improvement of our overall sustainability performance.

To fulfill the corporate social responsibility, and to promote economic, environmental, and social progress toward sustainable development, the Company established the "Corporate Sustainability Practices Guidelines" On May 23,2022, which were approved by the Board of Directors. On April 12, 2024, we estabilished the Sustainability Preparation Committee. This report has been prepared in accordance with the GRI Universal Standards 2021.

1.2 A Word from the Management — Energy Conservation, Carbon Reduction, and Building a sustainable Future for Humanity

Resources arefinite, but human desires are limited. As such, we must learn to respect the elderly as we respect our own elders, and to care for the young as we would our own children. We should cherish even the smallest acts of kindness and refrain from even the slightest wrongdoings with this philosophy, UNITED RADIANT TECHNOLOGY CORPORATION is honored to share our achievements and commitments in environmental stewardship, social responsibliity, and corporate governance. In today’s challenging era, we aspire not only to be a leader in technological innovation but also serve as a model of corporate responsibility. Confronted with global change and growing resource constraints, we firmly believe that only through proactive and trategic engagement in ESG can we achieve enduring and meaningful success.

First, **environmental protection has always been a core values of UNITED RADIANT TECHNOLOGY CORPORATION** We firmly believe that effective environmental management not only reduce resource waste and emissions but also enhances our competitiveness and sustainability. We,

therefore actively implement **energy-saving** and **emission-reduction measures**, continuously **optimize product lifecycles**, and uphold principles of **green supply chain management**. These initiatives both reduce our carbon footprint ando strengthen our leadership position in the market.

Second, for us, social responsibility is not merely an obligation -it is an opportunity. We are committed to fostering harmony between the company and society by supporting local communities, advancing educational. With an open and inclusive mindset, weembrace diversity and ensuring that every employee is provide with a fair, respectful, and safe workplace where they can thrive and grow.

Lastly, internal governance is the cornerstone of sustainable corporate development. We are dedicated to building a transparent, accountable, and trustworthy corporate culture. This includes not only compliance with legal and regulatory requirements but also the establishment of clear responsibilities across departments, aligning organizational priorities with individual performance management to create an efficient and resilient management system.

I would like to extend my sinceret gratitude to all of our colleagues who have devoted their efforts to ensure the sustainable development of our company. It is through your dedication, collaboration, and support that UNITED RADIANT TECHNOLOGY CORPORATION continues to make steady progress and advance our ESG performance. Looking ahead, we will uphold our commitment to sustainability and social responsibility, pursue innovation with determination, and strive to create greater value and lasting contributions to the global community.

1.3 Report Scop

The scope of this report primarily covers UNITED RADIANT TECHNOLOGY CORPORATION located in Taichung Tanzi Technology Industrial Park, Tanzi District, Taichung City, Taiwan. Greenhouse gas emissions from subsidiaries are also included within the reporting boundary. All financial figures are presented in **New Taiwan Dollars** (NTD), while social and environmental data are compiled using internationally recognized units of measurement. In support of environmental protection and paperless initiatives, this report will be published electronically on the Company's official website (https://www.urt.com.tw/zh-TW/).

United Radiant Technology Corporation	
Parent Company	
	
Factory 1 No. 12, Jian Guo Road, Tanzi Science and Technology Industrial Park, Tanzi District, Taichung City	**Factory 2** No. 12-1, 12-3, 14-1, and 14-3, South 2nd Road, Tanzi Science and Technology Industrial Park, Tanzi District, Taichung City
	
Factory 3 (Headquarters) No.2, Fu-Shing Road, Taichung Tanzi Technology Industrial Park (T.T.I.P), Tanzi, Taichung, Taiwan	**Factory 4** No. 1, Dong Er Road, Tanzi Science and Technology Industrial Park, Tanzi District, Taichung City

	Subsidiary	
	**Factory Type**	**Address**
	UNITED RADIANT TECHNOLOGY (HK)CO.,LTD	Workshop B 12/F V GA Bldg 532 Castle Peak Rd.
	FIRSTHILL LIMITED	3rd Floor,Omar Hodge Building,Wickhams CayI,P.O.Box 362 Road Town ,Tortola,B.V.I
Beihuan Factory Taichung City, Tanzi District, Tanzi Science and Technology Industrial Park, Beihuan Road 15-3	**BRIGHT YEH LIMITED**	P.O. Box 362, PORTCULLIS TRUSTNET CHAMBERS 4TH FLOOR ELLEN SKELTON BUILDING 3076 SIR FRANCIS DRAKE HIGHWAY ROAD TOWN,TORTOLABRITISH VIRGIN ISLANDS VG1110
	Bright Yeh Technology (Huizhou) Co., Ltd.	Guangdong Province, Huizhou City, Boluo County, Boluo Avenue East No. 695

1.4 Reporting Period and Frequency

This report covers the **period January 1, 2024, to December 31, 2024**, including both financial and non-financial information, consistent with the Company's 2024 consolidated financial statements. The reporting scope aligns with the entities included in the consolidated financial statements.

For completeness and comparability, certain sections (e.g. management policies or long-term performance) may reference information before January 1, 2024, or after December 31, 2024, Such cases are noted accordingly.

Started in 2024, the Company will issue a sustainability report annually in August and publish it on the official website for stakeholder access. This is the second report (previous issue: July 2024), and includes comparative data for 2022, 2023, and 2024 to enhance to strengthen transparency and continuity.

1.5 Information Restatement

No information has been restated in this report.

1.6 Contact Information

Responsible unit: Sustainability Development Committee.

Contact Team: Sustainability Information Disclosure Team

Phone: +886-4-25314277 #3335

Address: No.2, Fu-Shing Road, Taichung Tanzi Technology Industrial Park (T.T.I.P), Tanzi, Taichung, Taiwan

Email:urtesg@urt.com.tw

Official Website: https://www.urt.com.tw/zh-TW/

2：Sustainable Strategy and Goverance

2.1 Sustainability Development Strategy

2.1.1 Company Overview

2.1.1.1 Company Profile and Core Competencies

UNITED RADIANT TECHNOLOGY CORPORATION is built on three pillars: "**over 30 years of professional manufacturing experience**, **extensive expertise in customized design,** and **a dedicated technical support team**. With **a robust and timely supply chain** network and **strong, flexible product integration capabilities**, we are able to flexibly respond to diverse customer needs and challenges, from design support to supply chain coordination, always providing timely services in a reliable and stable manner to ensure that every project is successfully mass-produced and delivered on schedule, earning our customers'confidence and trust. Through its global sales network, UNITED RADIANT TECHNOLOGY CORPORATION's products and services have achieved broad market coverage both domestically and internationally, consistently delivering value to customers.

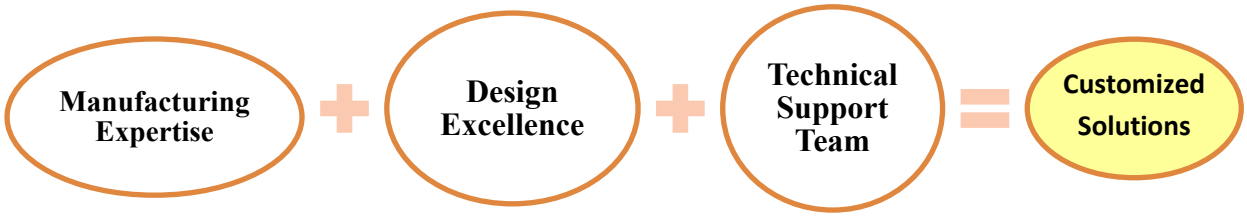

Figure 2.1.1.1-(1) The Three Pillars of Creating Value for Customers

Table 2.1.1.1-(1) Overview of UNITED RADIANT TECHNOLOGY CORPORATION

Overview of UNITED RADIANT TECHNOLOGY CORPORATION	
Group Establishment Date	1990
Core Values	**"Not only displays, it's about Solutions."**
Industry Category	Electronic Components Manufacturing
Main Services	TN, STN, FSTN LCD panels and modules Touch panels – resistive & capacitive System design integration solutions for customers
Number of Employees	503 employees in 2022 438 employees in 2023 465 employees in 2024
Number of factories	Total of 4 factories
Number of clients	2022: 101 / 2023: 82 / 2024: 92

2.1.1.2 Development History and Major Certifications

UNITED RADIANT TECHNOLOGY CORPORATION was established in 1990 and has been in operation for over three decades. The company was officially listed on the OTC (Over-the-Counter) market in 1996 and has since navigated various challenges and opportunities. Through steady and consistent efforts, we have built a strong presence in the liquid crystal display (LCD) and touch panel product sectors. We place great emphasis on quality commitment and offer customized services, enabling us to continue growing and thriving in the LCD industry.

To enhance corporate organizational management, the company has implemented international standardization organization **ISO** certifications. In 1995, it obtained **ISO 9001 Quality Management System** Certification. In 2001, the company actively pursued environmental management and obtained **ISO 14001 Environmental Management System Certification**. **In 2003**, we obtained **ISO/TS-16949 (IATF16949:2016) automotive quality management system** certification **(for automotive-specific requirements)**, enhancing our ability to serve customers and stay ahead of market trends. We also place great emphasis on occupational safety and health management, and obtained **ISO 45001 (OHSAS 18001) Occupational Safety and Health Management System Certification** in 2006 and **TOSHMS (CNS**

45001) Taiwan Occupational Safety and Health Management System certification. **In 2022, we completed ISO 14064-1 greenhouse gas inventory, and in 2023, we obtained ISO 50001 Energy Management System certification**. Employee health is also a crucial aspect of our operations. The company has been awarded **the Healthy Workplace Certification** since 2018 and has consecutively received **the Workplace Health Enterprise Award** in 2022 and **the Healthy Enterprise Citizen Commitment Award** in 2023.

The company is currently a first-tier member of the Taiwan Electrical and Electronic Manufacturers' Association (TEEMA) and has joined the Taiwan Processing Zone Optical and Precision Instruments Industry Association. Through participation in industry associations, the company stays informed of market trends and emerging industry developments, enhances industry visibility, and supports business performance.

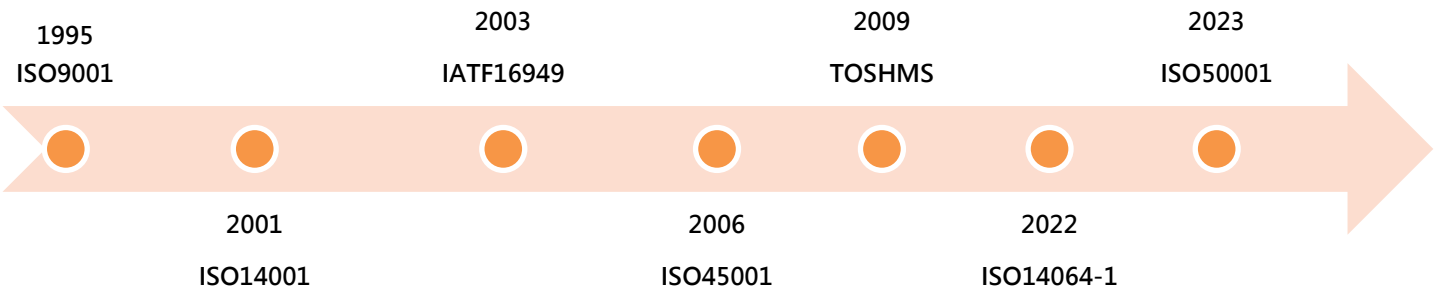

Figure 2.1.1.2-(1) Overview of the company's ISO certification process.

驗證證書

標準 ISO 9001:2015

證書登記號碼 01 100 005839/02

主證持有者：

U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

光聯科技股份有限公司
427 臺中市潭子區潭子科技產業園區建國路 12 號

場址：

(分證書) 光聯科技股份有限公司
427 臺中市潭子區潭子科技產業園區南二路 12-3 號

驗證範圍：

觸控面板、液晶顯示器及模組之設計/研發、製造及銷售

證明完成了稽核並滿足了 ISO 9001:2015 標準的要求。

有效期：

證書連同主證書 01 100 005839 一起有效期
從 2023-01-02 至 2026-01-01。
此證書須經過符合要求的監督稽核保持有效。

2022-11-25

TÜV Rheinland Cert GmbH
Am Grauen Stein · 51105 Köln

www.tuv.com

IAF DAkkS Deutsche Akkreditierungsstelle D-ZM-16031-01-00

TÜVRheinland®
Precisely Right.

ISO 9001:2015 Certification Certificate

驗證證書

標準 ISO 14001:2015

證書登記號碼 01 104 005839

證書持有者：

U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

光聯科技股份有限公司
427 臺中市潭子區潭子科技產業園區建國路 12 號

所包括場地已列於證書附件上

驗證範圍：

觸控面板、液晶顯示器及模組之設計/研發、製造及銷售

證明完成了稽核並滿足了 ISO 14001:2015 標準的要求。

有效期：

證書有效期從 2023-01-03 至 2026-01-02。
此證書須經過符合要求的監督稽核保持有效。
初次發證始於 2021 年

2022-11-25

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Am Grauen Stein · 51105 Köln

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IAF DAkkS Deutsche Akkreditierungsstelle D-ZM-16031-01-00

TÜVRheinland®
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ISO 14001:2015 Certification Certificate

驗證證書

標準 ISO 50001:2018

證書登記號碼 01 407 005839

證書持有者：

U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

光聯科技股份有限公司
427 臺中市潭子區潭子科技產業園區復興路 2 號

驗證範圍：

液晶顯示器之設計/研發、製造及銷售

證明完成了稽核並滿足了 ISO 50001:2018 標準的要求。

有效期：

證書有效期從 2023-11-01 至 2026-10-31。
此證書須經過符合要求的監督稽核保持有效。
初次發證始於 2023 年

2023-11-02

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ISO 50001:2018 Certification Certificate

Certificate

Standard ISO 45001:2018

Certificate Registr. No. 01 213 005839

Certificate Holder:

U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

United Radiant Technology Corporation
No. 12, Chien-Kuo Road, Tanzi Technology Industrial Park,
Tanzi District, Taichung 427, Taiwan

including the locations according to annex

Scope: Design/Development, Manufacturing and Sales of Touch Panel, Liquid Crystal Displays, Liquid Crystal Display Modules

Proof has been furnished by means of an audit that the requirements of ISO 45001:2018 are met.

Validity: The certificate is valid from 2025-02-22 until 2028-02-21.
It remains valid subject to satisfactory surveillance audits.
First certification 2021

2024-11-14

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ISO 45001:2018 Certification Certificate

Taiwan Occupational Safety and Health Management System Certificate

This is to certify that

United Radiant Technology Corporation. (Factory-1).

No. 12, Chien-Kuo Road, T.T.I.P. Tanzi Dist., Taichung City 427058, Taiwan R.O.C.

operates an Occupational Safety and Health Management System which complies with the requirements of CNS 45001:2018 and TOSHMS Specific Audit Key Items

Certification Scope :	Design/Development, Manufacturing and Sales of Touch Panel, Liquid Crystal Displays, Liquid Crystal Display Modules
Certificate No. :	CB07-98001-07
Originally Registered:	January 14, 2009
Effective Date :	February 22, 2025
Expiry Date:	February 21, 2028
Certification Body:	TÜV Rheinland Taiwan Ltd.

Business Line Systems Taiwan

TÜVRheinland Precisely Right.

CNS 45001:2018 and TOSHMS Certification Certificate

驗證證書

IATF 16949:2016

IATF USI: 6HSR5R

有效期：證書有效期從 2023-09-25 至 2026-09-24。

放行日：2023-09-25

www.tuv.com

TÜVRheinland® Precisely Right.

ISO/TS 16949 Certification Certificate

證書編號：HPAA1090251

健康職場認證
健康促進標章

光聯科技股份有限公司

致力於推動職場菸害防制暨健康促進，積極落實職場無菸及健康促進措施，建立優良之健康工作環境，經評定符合健康職場認證-健康促進標章。

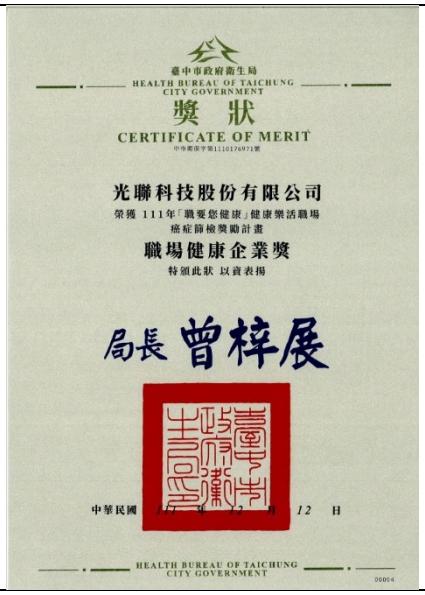
HPA 衛生福利部 國民健康署

署長 王 英 偉

本證有效期間：110 年 1 月 1 日至 112 年 12 月 31 日

Healthy Workplace Certification Certificate (2021–2023)

Healthy Workplace Certification Badge



Workplace Health Enterprise Award

Healthy Corporate Citizen Commitment Badge

Healthy Workplace Certification Certificate (2024–2026)

2.1.1.3 UNITED RADIANT TECHNOLOGY CORPORATION's Products

UNITED RADIANT TECHNOLOGY CORPORATION's products are mainly grouped into three categories: **LCD (black-and-white displays), LCM (liquid crystal modules/system integration products), and TP (touch panels)**, and are widely applied **across** six key industries: **industrial control, medical, white goods, outdoor applications, and** automotive/maritime.

		
LCD **Black-and-White Display Products**	**LCM** **Liquid Crystal Modules + System Board Integration Products**	**TP** **Touch Panel**
UNITED RADIANT TECHNOLOGY CORPORATION - Product Introduction		
● TN ● WTN (HTN) ● STN/FSTN ● UB ● Smart Windows	● Black-and-white display module ● Active Matrix Display Module (TFT) ● Active Matrix OLED Display Module ● Round Display ● System Board/Human-Machine Interface/Smart Display ● Complete Customization Services ● Touch/Cover Glass Integration ● EPD Electronic Paper Display ● Transflective display	● Optical bonding: OCA adhesive film ● Optical Laminating: OCR Water-Based Adhesive ● Optical bonding: PVB ● Optical bonding: Black laminate ● Optical bonding: One-piece silver ● Impact Resistance: /IK10 ● UV-resistant (optical bonding) ● UV-resistant (ink) ● Surface Treatment: Anti-Reflective/Anti-Glare/Anti-Fingerprint ● Surface Treatment: Antimicrobial ● Surface treatment: Mirror finish ● Floating Touch Control

1. Product Applications and Market Distribution

UNITED RADIANT TECHNOLOGY CORPORATION's products have a wide range of applications, and are mainly divided into six key areas. industrial control, home appliances, consumer electronics, telecommunications, medical, and automotive products. In 2024, industrial control products account for the largest share (33%), followed by home appliances (31%), consumer electronics (12%), telecommunications (11%), medical (7%), and automotive (6%).

We not only focus on product development but also prioritize building strong partnerships with our clients. We continuously develop new projects and enhance our end-to-end integrated services, **from design to assembly**. This-increases the value of our products and ensures our clients are satisfied and can operate with peace of mind.

2. Product Strategy: New Technology × New Applications

To address market trends and the evolving needs of end-users, UNITED RADIANT TECHNOLOGY CORPORATION holds monthly brainstorming sessions involving sales, R&D, and procurement teams to explore and develop innovative products. Key strategies include:

(1) IN CELL Touch display

No external touch control panel is required, allowing for a reduced overall thickness and a simplified structural design without the reflective issues caused by an external touch control panel, achieving a seamless black appearance.

(2) Mid-size display

Suitable for industrial control applications and outdoor display screens, offering high brightness and a wide operating temperature range.

(3) Round display

Customized design for specific application products to enhance product aesthetics and increase product value.

(4) Transflective display

Offers excellent outdoor readability and low-power solutions, supporting energy efficiency and sustainable living.

(5) EPD

The Display quality closely resembles real paper, suitable for extended reading and eye protection. It offers excellent outdoor visibility and energy-efficient features by consuming power only during screen refresh, promoting energy conservation and reducing paper usage for environmental friendliness.

(6) HMI Products

The product features a visualized GUI design that provides designers with an intuitive interface, and supports remote device management to significantly reduce development time for display product developers.

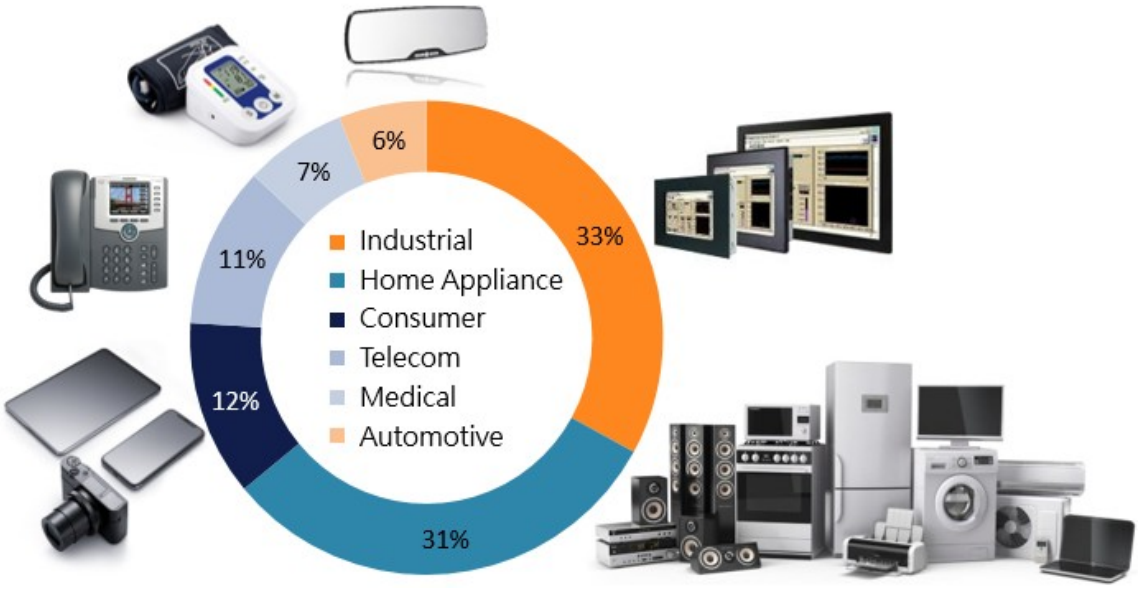


Figure 2.1.1.3-(1) Product Market Share by Industry in 2024

2.1.1.4 Industry Participation and External Collaboration

Our company is a member of the Taiwan Electrical and Electronic Manufacturers' Association and has joined the Taiwan Processing Zone Optical and Precision Instruments Manufacturers' Association. We actively participate in industry association activities to enhance industry trends and increase our external visibility.

2.1.2 Strategy Roadmap and Short-, Medium-, and Long-Term Goals

2.1.2.1 Vision, Mission, and Core Values

1. Vision of UNITED RADIANT TECHNOLOGY CORPORATION

Energy conservation, carbon reduction, and saving the Earth to create a new future for humanity.

2. Mission of UNITED RADIANT TECHNOLOGY CORPORATION

The mission of UNITED RADIANT TECHNOLOGY CORPORATION is to assist humanity in building **"smart cities"** and, guided by the three principles of **"service innovation, management innovation, and product innovation,"** to create a bright new future for sustainable human living.

3. Core Values of UNITED RADIANT TECHNOLOGY CORPORATION

Stability, Reliability, and Integrity.

2.1.2.2 Sustainable Development Strategy and SDGs Alignment

UNITED RADIANT TECHNOLOGY CORPORATION actively responds to the United Nations Sustainable Development Goals (SDGs), focusing on:

1 **SDG 8 (Decent Work and Economic Growth)**

Committed to providing a fair work environment, promoting employee career development, and driving economic growth.

2 **SDG 3 (Good Health and Well-being)**

Prioritizing employee health and well-being, creating a safe and healthy workplace, and implementing comprehensive welfare programs.

3 **SDG 13 (Climate Action)**

Actively promoting energy-saving and carbon-reduction measures to minimize the environmental impact of operations.

4 **SDG 9 (Industry, Innovation, and Infrastructure)**

Continuously enhancing technological innovation and product optimization to drive sustainable industrial development.

UNITED RADIANT TECHNOLOGY CORPORATION takes service innovation, management innovation, and product innovation as its strategic pillars, connecting upstream and downstream industries to jointly advance toward sustainable development. We firmly believe that these efforts will connect the world like points of light, bringing long-term positive impacts to humanity and the Earth.

2.1.2.3 Short-, Medium-, and Long-Term Sustainable Goals

UNITED RADIANT TECHNOLOGY CORPORATION is committed to advancing "smart cities" and fostering a sustainable future, aligning with the United Nations Sustainable Development Goals (SDGs 8: Decent Work and Economic Growth, 3: Good Health and Well-being, 13: Climate Action, and 9: Industry, Innovation, and Infrastructure). From both environmental and social perspectives, we have established clear short-, medium-, and long-term goals:

1. Sustainable Development Goals Timeline Planning

(1) Short-Term Goals (by 2025)

Reduce carbon emissions by 20% compared to the baseline year.

(2) Medium-Term Goals (by 2030)

Reduce carbon emissions by an additional 10%, achieving a cumulative reduction of 30%.

(3) Long-Term Goals (by 2050)

Further reduce carbon emissions by 20%, continue to create 50% carbon offsets, and ultimately achieve net-zero emissions.

2 Specific Implementation Strategies

(1) Environmental Aspect: Greenhouse Gas Reduction Strategy

The firm places energy conservation and carbon reduction at the core of its environmental strategy by actively implementing a greenhouse gas (GHG) inventory in accordance with ISO 14064-1 and adopting an energy management system aligned with ISO 50001. It continuously advances environmental initiatives and integrates environmental sustainability into daily operations. Specifically, the company has adopted three key strategies to reduce greenhouse gas emissions:

Strategy 1: Equipment Efficiency Optimization

A. Regular maintenance and repair of machinery and equipment to ensure stable operation and enhance production reliability.

B. Implement automation or semi-automation technologies to enhance production efficiency, reduce energy consumption, and optimize greenhouse gas emissions management.

Strategy 2: Smart Energy-Saving Initiatives

A. Encourage employees to adopt energy-saving behaviors, such as turning off power when not in use or leaving their workstations, to reduce standby power consumption.

B. Optimize energy management in the facility by adjusting temperature, humidity, and cleanliness levels to balance quality and energy efficiency.

C. Replace high-energy-consuming equipment with energy-efficient models that comply with energy management system requirements.

Strategy 3: Green Commuting Initiative

A. Encourage employees to use public transportation for commuting to reduce carbon emissions from personal vehicles.

B. Promote the replacement of official vehicles with hybrid electric vehicles to increase the proportion of green transportation options.

C. Promote green commuting concepts in all meetings to strengthen employees' awareness of low-carbon living.

(2) Social Dimension: Employee and Social Responsibility Strategy

UNITED RADIANT TECHNOLOGY CORPORATION follows to three core strategies—"Employee Rights Protection," "Safety, Health, and Environment," and "Corporate Social Responsibility"—to proactively align with global sustainability expectations. Through these efforts, the organization aims to strengthen overall resilience and broaden its positive social impact.

Strategy 1: Employee Rights Protection

A. Establish and publicly disclose employee-related management regulations to ensure compliance with laws and regulations.

B. Implement fair employment policies to ensure non-discriminatory treatment.

C. Respect and uphold basic labor rights.

D. Ensure fair Remuneration, comprehensive benefits, and career development opportunities for employees.

E. Actively promote diversity, gender equality, and a friendly workplace.

Strategy 2: Safe and Healthy Work Environment

A. Obtain ISO 45001 Occupational Health and Safety Management Certification to strengthen system implementation.

B. Conduct regular safety and health training to enhance employees' awareness of self-management.

C. Promote health management initiatives, such as health check-ups and seminars.

D. Regularly organize blood donation activities to fulfill corporate social responsibility.

E. Continuously optimize the work environment to reduce occupational safety and health risks and enhance workplace well-being.

Strategy 3: Corporate Social Responsibility

A. Reduce the use of harmful substances in product design and manufacturing processes to ensure consumer safety.

B. Incorporate supplier environmental safety management/social responsibility questionnaires into the evaluation and review process for new suppliers.

C. Actively participate in educational, charitable, and community outreach initiatives to promote social well-being.

D. Encourage employees to participate in charitable organizations and community activities to support vulnerable groups.

E. Prioritize environmental sustainability and social responsibility when selecting shareholder meeting souvenirs, promoting local agriculture sustainability and green consumption.

2.1.2.4 Looking Ahead

Looking ahead, UNITED RADIANT TECHNOLOGY CORPORATION will continue to focus on its core products, including **LCD (black-and-white displays), LCM (liquid crystal modules/system integration products), and TP (touch panels)**, while actively expanding application areas, enhancing product value and customer service. These efforts support the company's corporate vision: "**saving the earth through energy conservation and carbon reduction, and creating a new future for humanity**." Concurrently, the company will integrate "**materiality issues and climate sustainability risk assessments**" to strengthen internal controls and sustainability risk management mechanisms, ensuring the implementation of key objectives such as supply chain resilience, carbon reduction management, product quality, and compliant operations. In the future, the Sustainable Development Committee will continue to lead cross-departmental communication and project implementation, regularly reporting to the Board of Directors on sustainable performance and risk management progress. The Board of Directors will be responsible for final oversight, ensuring that the company's sustainable policies and product strategies are closely integrated to continuously enhance operational resilience and sustainable competitiveness, and achieve the long-term goals of corporate governance, social responsibility, and sustainable development.

2.2 Governance Framework for Sustainability

2.2.1 Establishment of the Sustainability Committee

2.2.1.1 Governance Mechanisms and Organizational Structure

The Company's business philosophy—including its vision, mission, and core values—along with its management policies, strategic objectives, and the review and improvement of operational results **are all overseen and directed by the Board of Directors, in conjunction with the Company's internal control system, to ensure that business decisions are closely aligned with sustainable development goals**. Recognizing that sustainable development requires long-term commitment and cross-departmental collaboration, the Company has **established a Sustainability Development Committee**, chaired by General ManagerChien Wen, Yeh, who serves as the Chief Sustainability Officer, to oversee all sustainability-related matters. Under the leadership of the Chief Sustainability Officer, a "Sustainability

Strategy Team" has been established, comprising senior executives including Executive Vice President Yao-Min, Wang, Administrative Vice President Ko-Ju, Lin, Manufacturing and Technology Vice President Xu Cixun, and Senior Director Li Yaqing, who collaborate to drive sustainability initiatives. **This structure not only promotes cross-departmental collaboration and reduces communication barriers but also strengthens the integration of sustainability strategies with internal control and risk management mechanisms, ensuring the effective implementation of policies and enhancing the company's overall operational resilience and sustainable competitiveness.**

The organizational structure diagram and committee member list of the Sustainability Development Committee of UNITED RADIANT TECHNOLOGY CORPORATION are as follows (see figure&table).

Figure 2.2.1.1-(1) Organizational Chart of the Sustainable Development Committee

Table 2.2.1.1-(1) Sustainable Development Committee Membership Table

Department	Group Leader/Title
Chief Sustainability Officer (CSO)	Chief Sustainability Officer / President
Sustainability Disclosure Team	Executive Vice President Executive Vice President of Administration Vice President of Manufacturing and Technology Chief Legal Officer Senior Director, Quality Assurance Division
Sustainability Information Disclosure Team	Chief Legal Officer Assistant Manager, Human Resources Department
Environmental Sustainability Team (Technology/Energy/Manufacturing/Supply Chain)	Manager, Technology Department Section Chief, Facilities Department Manager, TP Manufacturing Department Senior Manager, Procurement Department
Social Impact Team	Assistant Manager, Human Resources Department

Corporate Governance Team (Finance/Audit/Legal/IT/Corporate Governance/Business)	**Chief Legal Officer** **Assistant Manager, Audit Office** **Senior Manager, Office of the President** **Assistant Manager, Information Technology Department** **Manager, Sales Department** **Deputy Section Chief, Accounting Department**

2.2.1.2 Key Points of the Annual Work Report (Integrated with Internal Control Measures for Major Issues)

The Sustainability Development Committee is responsible for coordinating cross-departmental sustainability project teams annually, covering the three major themes of economy, environment, and society, and submitting at least one sustainability report to the Board of Directors each year. To ensure that sustainability issues are effectively integrated into corporate governance and internal control processes, major sustainability issues are aligned with internal control objectives and risk types, and mapped to the three ESG dimensions, with the following specific control measures planned:

Internal Control Objectives	Corresponding Risk Types	ESG Dimensions	Major Issues and Control Measures of UNITED RADIANT TECHNOLOGY CORPORATION
Operational Efficiency and Effectiveness	Operational Risks	Environment	To prevent Electricity Interruptions, UNITED RADIANT TECHNOLOGY CORPORATION has established a high-efficiency lighting and air conditioning monitoring system to reduce electricity consumption and enhance energy management
Reporting Reliability and Transparency	Information Risk	Social	Established a Sustainable Information Management Task Force to cross-departmentally disclose and audit review processes, enhancing the accuracy of sustainability data
Compliance with laws and ethical conduct	Ethical Risk	Governance	Establish an integrity policy and whistleblowing system, with the Board of Directors establishing a sustainability promotion unit responsible for governance

Key annual tasks include:

1. Greenhouse gas inventory and internal control tracking

Regularly conduct greenhouse gas emissions audits within the company and incorporate the audit results into internal control and improvement tracking processes to ensure that carbon reduction measures are implemented in daily operations.

2. Integration of Materiality Assessments and Risk Feedback

Conduct regular materiality assessments with stakeholders, systematically integrate feedback, and incorporate it into the Company’s risk assessment and management processes, ensuring alignment with its material issue management measures.

3. Sustainability Training and Internal Control Capacity Building:

Plan and implement sustainability-related training programs to enhance the professional knowledge and internal control competencies of management teams and departments across economic, environmental, and social themes.

4. Integration of Climate Risk Management Processes into the Internal Control System

Regularly review the company's climate-related risk identification, assessment, and management processes, and integrate them into the overall internal control and risk management system to enhance operational resilience.

5.Disclosure of Sustainability Information and Management of Material ESG Issues

Comprehensively review and prepare the company's annual sustainability report to ensure that all material issues are included in the disclosure scope, and continuously improve information transparency and control effectiveness in accordance with domestic and international standards.

2.3 Board of Directors and Functional Committees

2.3.1 Composition of the Board and Committees

As of December 31, 2024, the Board of Directors of UNITED RADIANT TECHNOLOGY CORPORATION consists of nine directors, representing diverse genders, professional fields, and industry backgrounds, reflecting a governance philosophy that values both diversity and professionalism. The list of board members and their educational and professional backgrounds as of 2024 is as follows:

The Board of Directors is the highest governing body of the Company, with three professional committees under its jurisdiction: the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee.

- **Audit Committee:** Responsible for overseeing the preparation of the Company's financial reports, the effective operation of internal control systems, and internal audit matters, ensuring the accuracy of financial information and the soundness of corporate governance.

- **Remuneration Committee:** Responsible for establishing Remuneration policies and schemes for directors and senior management, ensuring that Remuneration systems align with the company's development needs and incentive requirements.

- **Sustainability Development Committee:** Focuses on environmental protection, social responsibility, and corporate governance, making decisions and overseeing the management of impacts and the implementation of sustainability strategies across economic, environmental, and social dimensions.

Table 2.3.1-(1) Board of Directors Members Table

Job Title	Name	Gender	Audit Committee	Remuneration Committee	Sustainability Development Committee	Major work experience (education background) / Positions at the company and other companies concurrently held
Chairman	Chiang-Yuan, Chen	Male	X	X	V	Master of Department of Educational Policy and Administration at National Chi Nan University (NCNU) /Principal of National Chunan High School
Director Vice Chairman and President	Chien Wen, Yeh	Male	X	X	V	Master of Department of Energy Engineering, National United University
Director Executive Vice President	Yao-Min, Wang	Male	X	X	X	Master of Chemistry National Taiwan University.
Director Executive Vice President	Ko-Ju, Lin	Female	X	X	X	Department of Business Administration, National Chung Hsing University
Director	Hsiu-Mei, Yeh	Female	X	X	X	Department of Law, National Taiwan University Attorney-in harge, Wei Hsin Attorney At Law
Director	Chien-Yi, Yang	Male	X	X	X	Department of Electrical Lee-Ming Institute of Technology Chairman and President,SYSTECH GROUP CORPORATION
Independent Director	Tsang-Der, Ni	Male	X	X	V	M.S./Ph.D. in Electrical Engineering, Drexel University, USA Chairman &President,J-MEX INC.
Independent Director	Hung-Chu, Hsu	Male	X	X	V	Department of International Trade Tamkang University Antism-Miaoli Organization Advisor
Independent Director	Chuan-Kuo, Yang	Male	X	X	V	Master of Political Science Cultural University Intellectual Property Consultant

The term of office for this Board of Directors is from May 24, 2023, to May 31, 2026 **consisting of 9 directors (including 3 independent directors)**, with 2 female directors, **representing 22.22%** of the total.

The members of this Board of Directors possess diverse backgrounds in industry, law, management, technology, and education, demonstrating a commitment to gender diversity and transparent governance. Detailed information regarding the gender, age, and concurrent positions held by individual members at the Company or other companies is available on pages [P.6 & P.9] of the Annual Report to Shareholders.

Table 2.3.1-(2) Board of Directors Member Structure

Item	Category	Proportion
Gender	Male	【Male Board Member 】77.78%
	Female	【Female Board Members】22.22%
Age	29 years old and under	0%
	30–50 years old	11.11%
	51 years old and above	88.89%

2.3.2 Operations of the Board and Committees

2.3.2.1 Information on the Operation of the Board of Directors

In 2024, the Board of Directors of the Company held a total of 7 meetings. The attendance of each director and independent director is as follows:

Position	Name	Actual Attendance (Listed) Times B	Proxy Number of Attendance	Actual Attendance Rate (%) [B/A]	Remarks
Chairman	Legal Representative of the Board of Directors Chiang-Yuan, Chen	2	0	100%	August 14, 2024 Newly Appointed Chairman
Chairman	Legal Representative of the Board of Directors Mon-Han, Wu	5	0	100%	August 6, 2024 Resigned as Chairman

Director	Chien Wen,Yeh	7	0	100%	Re-elected
Director	Legal Representative of the Board of Directors Yao-Min,Wang	7	0	100%	Re-elected on May 24, 2023, with the legal representative changed
Director	Ko-Ju,Lin	7	0	100%	Newly Appointed May 24, 2023
Director	Chien-Yi,Yang	6	1	85.71%	Re-elected
Director	Hsiu-Mei,Yeh	5	2	71.43%	Newly Appointed May 24, 2023
Independent Director	Hung-Chu,Hsu	7	0	100%	Newly Appointed May 24, 2023
Independent Director	Chuan-Kuo,Yang	7	0	100%	Newly Appointed May 24, 2023
Independent Director	Tsang-Der, Ni	6	1	85.71%	Re-elected

***Other matters to be noted:**

1. **Matters listed under Article 14-3 of the Securities and Exchange Act**

   All board resolutions for the fiscal year ended December 31, 2024, and as of the date of publication of this annual report, regarding matters listed under Article 14-3 of the Securities Exchange Act that require the participation of independent directors in decision-making, all independent directors had no objections, and all resolutions were approved as proposed, with no records of opposition or reservations.

2. **Opposition or reservations by independent directors**

   Except for the matters mentioned above, there were no other board resolutions during the 2024 fiscal year that were opposed or reserved by independent directors, with records or written statements.

2.3.2.2 Conflict of Interest

To uphold fairness in corporate governance and decision-making, the Board of Directors of UNITED RADIANT TECHNOLOGY CORPORATION strictly adheres to applicable laws and regulations and the provisions of the Company's Articles of Association. When directors are involved in matters that present a conflict of interest, they shall recuse themselves in accordance with the law, refrain from participating in the discussion or voting on such matters, and transparently documented in the minutes of the relevant Board meetings. The implementation status of directors' recusal from conflicts of interest in the year 2024 is shown in the table below:

Board Meeting Date	Director's Name	Agenda Item	Reason for Conflict of Interest	Participation in Voting
The 6th Meeting of the 12th Board 2024/01/23	Directors Chien Wen,Yeh, Yao-Min,Wang, and Ko-Ju,Lin, among others	Distribution of the 2023 Year-End Bonus	DirectorsChien Wen,Yeh, Yao-Min,Wang, and Ko-Ju,Lin, who also serve as managers of the Company	In accordance with the law, they recused themselves from voting due to a conflict of interest
The 6th Meeting of the 12th Board 2024/01/23	Chairman Mon-Han, Wu	Distribution of the 2023 Chairman's Spring Festival Special Bonus	Chairman Mon-Han, Wu and relevant parties involved in this case	
The 7h Meeting of the 12th Board 2024/02/23	Chairman Mon-Han, Wu	Appointment of a Strategic Director	Chairman Mon-Han, Wu and matters related to this case	
The 12th Meeting of the 12th Board 2024/11/08	Chairman Chiang-Yuan, Chen	Salary of the newly elected chairman following the by-election	Chairman Chiang-Yuan, Chen and Matters Related to This Case	
The 13th Meeting of the 12th Board 2024/01/10	Directors Chien Wen,Yeh, Yao-Min,Wang, and Ko-Ju,Lin, among others	Distribution of the 2024 Year-End Bonus	DirectorsChien Wen,Yeh, Yao-Min,Wang, and Ko-Ju,Lin, who also serve as managers of the Company	In accordance with the law, they recused themselves from voting

2.3.2.3 Operation of Functional Committees

1. Remuneration Committee

(1) Members of the Remuneration Committee

Identity / Name (Note 1)	Conditions / Name	Professional Qualifications and Experience (Note 2)	Independence Status (Note 3)	Number of other publicly listed companies where the individual serves as a member of the Remuneration Committee
Independent Director (Chairperson)	Tsang-Der, Ni	Possesses over 30 years of work experience in business, legal affairs, finance, accounting, or company operations. No circumstances as described in Article 30 of the Company Act.	1. Neither the individual, their spouse, nor any relatives within the second degree of kinship hold any position as director, supervisor, or employee of the Company or its affiliated companies. 2. Neither the individual, their spouse, nor any relatives within the second degree of kinship (or through the use of another person's name) hold any shares in the company. 3. Neither the individual nor their spouse, nor any relatives within	0
Independent Director	Chuan-Kuo,Yang	Possesses over 40 years of work experience in business, legal affairs, finance, accounting, or other fields relevant to the Company's operations. No circumstances as described in Article 30 of the Company Act.		0

Independent Director	Hung-Chu,Hsu	Possesses over 40 years of work experience in business, legal affairs, finance, accounting, or corporate operations. No circumstances as described in any of the provisions of Article 30 of the Company Act.	the second degree of kinship, are serving as directors, supervisors, or employees of any company with a specific relationship to the Company (as defined in Article 6, Paragraph 1, Items 5 to 8 of the Regulations on the Establishment and Exercise of Powers of the Remuneration Committee of Companies Whose Shares Are Listed on the Stock Exchange or Traded on the Securities Exchange). 4. Amount of Remuneration received in the past three years for providing business, legal, financial, or accounting services to the Company or its affiliated companies.	0

Note 1: Please specify in detail within the form the relevant years of work experience, professional qualifications, and experience of each member of the Remuneration Committee, as well as their independence status. Please indicate the capacity in which they serve (e.g., independent director or other; if serving as convener, please add a note).

Note 2: Professional qualifications and experience: Describe the professional qualifications and experience of each member of the Remuneration Committee.

Note 3: Compliance with independence criteria: Describe the independence of the members of the Remuneration Committee, including but not limited to whether the individual, their spouse, or relatives within the second degree of kinship hold positions as directors, supervisors, or employees of the Company or its affiliated companies; Whether the individual, their spouse, or relatives within the second degree of kinship (or through the use of another person's name) hold shares in the company and the proportion thereof; Whether the individual serves as a director, supervisor, or employee of a company with a specific relationship to the company (refer to the provisions of Article 6, Paragraph 1, Items 5 to 8 of the Regulations on the Establishment and Exercise of Powers of the Remuneration Committee of Companies Listed on the Stock Exchange or Traded on the Securities Exchange); The amount of remuneration received in the past three years for providing business, legal, financial, or accounting services to the Company or its affiliated companies.

(2) Remuneration Committee Operations

The Company's Remuneration Committee consists of 3 members, with terms of office from June 1, 2023, to May 31, 2026. In the most recent fiscal year, the Committee held 6 meetings.

A. Attendance details are as follows:

Title	Name	Actual Attendance (B)	Number of times attended by proxy	Actual attendance rate (%) (B/A)	Remarks
Convener	Tsang-Der, Ni	6	0	100%	Re-elected
Committee Member	Chuan-Kuo,Yang	6	0	100%	Newly appointed
Committee Member	Hung-Chu,Hsu	6	0	100%	Newly Appointed

***Other matters to be recorded:**

1. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall disclose the date of the Board meeting, the agenda item, the content of the resolution, the outcome of the resolution, and the Company's handling of the Remuneration Committee's recommendations (if the approved Remuneration is more favorable than the Committee's recommendations, the differences and reasons shall also be explained).

   There were no such circumstances during the current fiscal year.

2. If any member of the Remuneration Committee opposes or reserves an opinion on a resolution adopted by the Remuneration Committee, and such opposition or reservation is recorded or stated in writing, the Board of Directors shall disclose the date of the meeting, the agenda item, the content of the resolution, the opinions of all members, and the handling of such opinions.

   There were no such circumstances this year.

B. Meeting content as follows:

Meeting Date	Agenda items	Resolution Result
January 23, 2024 **The 3rd Meeting of the 5th Committee**	Approval of the distribution of year-end bonuses for the year 2023 Approval of the distribution of the Lunar New Year special bonus for the Chairman for the year 2023	All attending committee members had no further comments After approval, the matter was submitted to the Board of Directors for discussion and was unanimously approved by all attending directors
February 23, 2024 **The 4th Meeting of the 5th Committee**	Approval of the distribution of employee and director remuneration for the year 2023	
May 21, 2024 **The 5th Meeting of the 5th Committee**	Approval of the distribution of director remuneration for the year 2023 Approval of the distribution of employee remuneration for the year 2023 to personnel who also serve as directors or managerial officers	
November 8, 2024	Approval of the salary for the newly elected Chairman in the current term	

The 6th Meeting of the 5th Committee	Approval of the establishment of the employee stock ownership trust plan	
January 10, 2025 **The 7th Meeting of the 5th Committee**	Approval of the distribution of year-end bonuses for the year 2024	
February 21, 2025 **The 8th Meeting of the 5th Committee**	Approval of the distribution of employee and director remuneration for the year 2024	

2. Audit Committee

(1) Information on Audit Committee Activities:

The Company established the Audit Committee on May 29, 2020, to perform the duties of the supervisor as required by relevant laws and regulations. The Audit Committee consists of three independent directors (term of office from June 1, 2023, to May 31, 2026).

As of the date of publication of the annual report for the year 2024, the Audit Committee has held six meetings. The attendance of Audit Committee members is as follows:

Title	Name	Actual Attendance	Number of proxy attendances	Actual Attendance Rate (%)	Remarks
Convener	Hung-Chu,Hsu	6	0	100%	Newly appointed on June 1, 2023
Commissioner	Chuan-Kuo,Yang	6	0	100%	Newly appointed on June 1, 2023
Commissioner	Tsang-Der, Ni	5	1	83.33%	Re-elected

***Other matters to be disclosed:**

1. If the Audit Committee operates under any of the following circumstances, the meeting date, session number, agenda items, independent directors' objections or reservations, major recommendations, resolution outcomes, and the company's handling of such matters shall be disclosed:

(1) Matters listed under Article 14-5 of the Securities Exchange Act.

(2) Other matters not approved by the Audit Committee but approved by a resolution of two-thirds or more of all directors.

No such circumstances occurred during the current fiscal year.

2. The circumstances of independent directors' recusal from voting on matters involving conflicts of interest shall be disclosed, including the names of the independent directors, the content of the agenda items, the reasons for the conflict of interest, and the voting results.

There were no such circumstances during the current fiscal year.

(2) Communication and Collaboration Between Independent Directors, the Internal Audit Manager, and Certified Public Accountants

Since the establishment of the Audit Committee on May 29, 2020, independent directors have direct communication channels with the internal audit department and the certified public accountants. Communication has remained smooth and transparent. The internal audit manager reports to the Audit Committee at each quarterly meeting in accordance with the annual audit plan and actual implementation status, and interacts with the independent directors; the internal audit manager also submits a monthly written report to each independent director and conducts necessary communication. The certified public accountants also attend the quarterly Audit Committee meetings and communicate and interact with the independent directors regarding the review or audit of financial statements, or issues related to finance, taxation, or internal controls. The important contents of the communication and interaction between the independent directors and the financial manager, accounting manager, internal audit manager, and certified public accountants at the Audit Committee meetings are recorded in the minutes of the Audit Committee meetings.

Meeting Date/Session	Attendees	Agenda Items	Results of the Audit Committee's Resolutions and the Board of Directors' Response to the Audit Committee's Recommendations
February 23, 2023 – The 15th Meeting of the 1st Committee	Independent Director Kao-Ming, Tsai Hsiu-Mei, Yeh Tsang-Der, Ni	Approved the Company's 2022 Internal Control System Declaration Approved the Company's 2022 Annual Business Report and Financial Statements Approved the Company's 2022 Profit Distribution Plan	1. The auditor's report on the results of the annual audit. 2. Internal audit report by the audit manager. 3. All other items were approved without objection.

	Accountant Li-Wei Liu Financial Manager Ko-Ju, Lin Audit Manager Wen-Chi Chang	Approved the amendment to the internal control system and internal audit implementation guidelines regarding the "Management of the Audit Committee's Operations" Approved the assessment of the qualifications and independence of the Company's certified public accountants Approved the Company's proposal to apply for a credit line from banks in response to business needs Approved the election of the 12th Board of Directors Approved the resolution to waive the conflict of interest restrictions for newly appointed directors and their representatives	
May 5, 2023 – The 16th Meeting of the 1st Committee	Independent Director Kao-Ming, Tsai Hsiu-Mei, Yeh Tsang-Der, Ni Accountant Li-Wei Liu Financial Manager	The consolidated financial statements for the first quarter of the 2023 fiscal year of our company have been prepared in accordance with applicable laws and regulations. The draft review report prepared by Li-Wei Liu and Ding-jian Su, certified public accountants of Deloitte & Touche, has been submitted.	1. Internal Audit Report by the Audit Manager. 2. All other items were approved without objection.

	Ko-Ju,Lin Audit Manager Wen-Chi Chang		
June 1, 2023 – The 1st Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang Tsang-Der, Ni	Approved the election of the convener of the Audit Committee	All attending members had no other opinions and approved the resolution without objection
February 23, 2024 – The 5th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu, Chuan-Kuo,Yang Tsang-Der, Ni Accountant Liu Lwei Financial Manager Kun-quan,Liu Audit Manager Wen-Chi Chang	Approved the Company's 2023 Internal Control System Declaration Approved the Company's 2023 Annual Business Report and Financial Statements Approved the Company's 2023 Profit Distribution Plan Approved the assessment of the qualifications and independence of the Company's certified public accountants Approved the Company's proposal to apply for a credit line from a bank in response to business needs	1. Matters communicated by the auditor: Matters communicated with the governance body during the 112 fiscal year. 2. Internal Audit Report by the Audit Manager. 3. All other matters approved without objection.
May 3, 2024 – The 6th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang	Change of signing accountant due to internal rotation at Deloitte Touche Certified Public Accountants Through the appointment of Deloitte	All attending committee members had no other opinions and approved the resolution as presented

	Tsang-Der, Ni Certified Public Accountant Liu Lwei Governance Officer Li-hong Chen	Touche Certified Public Accountants by our company, the audit of the financial statements for the year ended December 31, 2024, and the related engagement agreement and service fee Approved the consolidated financial report for the first quarter of the 2024 fiscal year Approved the pre-approval of the certified public accountant, their firm, and affiliated entities to provide non-assurance services to the Company and its subsidiaries	
August 2, 2024 – The 7th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang Tsang-Der, Ni Accountant Li-Wei Liu Finance and Accounting Manager Ko-Ju,Lin Governance Manager Li-hong Chen	Approval of the Company's Second Quarter Consolidated Financial Report for the Fiscal Year 2024 Approved the issuance of the Company's "2023 Corporate Sustainability Report" as the Company's first Corporate Sustainability Report Approved the application for a credit facility from the bank	All attending committee members had no further comments and approved the resolution as presented
November 8, 2024 – The 8th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang	Approved the consolidated financial statements for the third quarter of the 2024 fiscal year Approved accounts receivable from related	1. Auditor's report on the results of the annual audit 2. Internal Audit Manager's Internal Audit Report and Annual Audit Plan Report

	Tsang-Der, Ni Accountant Li-Wei Liu Accounting Manager Kun-quan,Liu Audit Manager Wen-Chi Chang Governance Manager Li-hong Chen	parties, with a balance as of September 30, 2024, of USD 833,415.97, equivalent to TWD 26,378,000, which is classified as loans to others. Approved the application for a credit facility from a bank Approved the draft organizational regulations of the Company's Sustainable Development Committee Approved the establishment of the "Procedures for the Preparation and Assurance of the Sustainability Report" Approved the addition of internal control systems and internal audit implementation guidelines for "Sustainability Information Management" Approved the Company's 2025 Audit Plan Approved the revision of the Company's organizational chart Approval of the revision of the Company's "Corporate Governance Practices Guidelines" Approved the revision of the "Seal Management Regulations"	3. All other items approved as presented with no objections
January 10, 2025 – The 9th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang Tsang-Der, Ni	Through the execution of a forward foreign exchange contract for the sale of US dollars entered into between the Company and Taishin International Bank Approved the liquidation and dissolution of	All attending committee members had no other opinions and approved the resolution without objection

	Accountant Liu Lwei Governance Officer Li-hong Chen	the Company's subsidiary, Firsthill Limited	
February 21, 2025 – The 10th Meeting of the 2nd Committee	Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang Tsang-Der, Ni Accountant Liu Lwei Governance Officer Li-hong Chen	Through the Company's 2024 Annual Business Report and Financial Statements Approval of the distribution of profits for the fiscal year 2024 Approval of the assessment of the qualifications and independence of the Company's certified public accountants Approved the pre-approval of the certified public accountant, their firm, and related entities of the firm to provide non-assurance services to the Company and its subsidiaries Approved the Company's proposal to apply for a credit facility from a bank to meet business needs Approved the extension of a loan of USD 100,000 from the Company's wholly-owned subsidiary, Hong Kong UNITED RADIANT TECHNOLOGY CORPORATION, to the parent company, UNITED RADIANT TECHNOLOGY CORPORATION, for operational needs, with the loan term extended by one year Approval of the Company's 2024 Internal Control System Declaration	1. Auditor's Report on the Results of the Annual Audit 2. Other items approved without objection

3. Sustainable Development Committee

(1) Information on Sustainability Committee Activities:

The Company established the Sustainable Development Committee on November 8,2024, responsible for carrying out the duties prescribed by relevant laws and regulations. The Sustainable Development Committee consists of the Chairman of the Board, the General Manager, and three independent directors (term of office from November 8, 2024, to May 31, 2026). As of the date of publication of this annual report, the Sustainable Development Committee has held once meeting. The attendance of committee members is as follows:

Position	Name	Actual Attendance	Number of times attended by proxy	Actual Attendance Rate (%)	Remarks
Convener	Chiang-Yuan, Chen	1	0	100%	Newly appointed on November 8, 2024
Commissioner	Chien Wen,Yeh	1	0	100%	Newly appointed on November 8, 2024
Commissioner	Hung-Chu,Hsu	1	0	100%	Newly appointed on November 8, 2024
Commissioner	Chuan-Kuo,Yang	1	0	100%	Newly appointed on November 8, 2024
Commissioner	Tsang-Der, Ni	1	0	100%	Newly appointed on November 8, 2024

***Other matters to be recorded:**

1. If the Sustainable Development Committee operates under the following circumstances, the company shall disclose the meeting date, session number, agenda items, opposing or reserved opinions of committee members, major recommendations, resolution outcomes, and the company's handling of such matters:

   (1) Matters listed in Article 27, Paragraph 3 of the " Corporate Governance Best Practice Principles for

TWSE/TPEx Listed Companies " and Article 9, Paragraph 1 of the " Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies." ***There were no such circumstances this year.***

2. The circumstances of committee members' recusal from voting on agenda items involving conflicts of interest will be disclosed, including the names of the committee members, the content of the agenda items, the reasons for the conflict of interest, and the voting results.

There were no such circumstances this year.

(2) Sustainable Development Committee Meetings:

Meeting Date/ Term	Attendees Attendees	Agenda Items	Resolution Results of the Sustainable Development Committee and the Board of Directors' Handling of the Sustainable Development Committee's Recommendations
November 8, 2024 – The 1st Meeting of the 1st Committee	Chairman Chiang-Yuan, Chen Vice Chairman Chien Wen,Yeh Independent Director Hung-Chu,Hsu Chuan-Kuo,Yang Tsang-Der, Ni Governance Officer Li-hong Chen	Elected the convener of the Sustainable Development Committee Approved the resolution to lift the non-compete restrictions on the newly appointed director and their representatives	Upon the unanimous approval of all attending committee members, Chiang-Yuan, Chen was elected as the convener of the committee and chairman of the meeting

2.3.3 Compensation Policy

Provide a comparative analysis of the total remuneration paid to the Board directors, general manager, and deputy general manager, as well as the remuneration paid to the general manager and deputy general manager of the merged entity, in the three most recent fiscal years, expressed as a percentage of the net profit after tax of the individual or consolidated financial statements. Additionally, explain the policies, standards, and composition of Remuneration, the procedures for determining remuneration, and the relationship between Remuneration and operational performance and future risks:

2.3.3.1 Analysis of the proportion of remuneration paid to directors, general managers, and deputy general managers as a percentage of net profit after tax in individual or separate financial statements

Item / Position	Total Remuneration Amount as a Percentage of Net Profit After Tax					
	2024		2023		2022	
	Company	Financial Statements All companies	Our company	Financial Statements All companies	Our company	Within the financial statements All companies
Directors	13.63%	13.63%	18.56%	18.56%	8.39%	8.39%
General Manager and Deputy General Manager	8.31%	8.31%	11.32%	11.32%	7.01%	7.01%

2.3.3.2 Description of the policy, standards, and composition of Remuneration the procedures for determining Remuneration, and the relationship between Remuneration, operational performance, and risk management:

1. The total remuneration for directors and supervisors is allocated in accordance with the relevant provisions of the Company's Articles of Association. It is reviewed by the Remuneration Committee, approved by the Board of Directors, and reported to the Shareholders' Meeting.
2. Employee and director/supervisor Remuneration are allocated based on the Company's annual profit, with no less than 6% of the profit allocated as employee Remuneration and no more than 4% allocated as director/supervisor Remuneration.
3. The Company allocates employee, director, and supervisor remuneration based on the amounts set

aside for the current year, and in accordance with the "Director and Supervisor Remuneration and Remuneration Payment Regulations" and the "Employee Performance Evaluation and Management Regulations," conducts annual performance evaluations of all directors and managers (including employees), and pays reasonable Remuneration to directors and managers (including employees) based on their individual performance results.

4. To ensure the achievement of operational objectives, the Company conducts annual performance evaluations of all managers (including employees) in accordance with its regulations, and based on individual performance results, pays reasonable remuneration to managers (including employees). Performance evaluation criteria are based on the Company's operational objectives and are assessed based on the achievement of such objectives. The remuneration policy is established through a comprehensive assessment, taking into account industry standards and the Company's salary and welfare policies. Remuneration standards are determined based on managers' (including employees') operational performance and contributions, job value, the Company's financial status, and market salary levels.

The Company has established a Remuneration Committee. The performance evaluation and remuneration policies, systems, standards, and structures for directors and managers are regularly reviewed and revised by the Remuneration Committee.

2.3.4 Performance Evaluation of the Board and Committees

2.3.4.1 Internal Board Performance Evaluation

Listed and OTC companies should disclose information regarding the assessment cycle, period, scope, methods, and content of the board of directors' self-assessment (or peer assessment):

To implement corporate governance and enhance the effectiveness of the board of directors, the Company has established performance objectives to improve the operational efficiency of the board of directors. In accordance with Article 37 of Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Company has established the "Board of Directors Performance Evaluation Regulations," which were revised and approved by the board of directors on May 4, 2021.

Internal board performance evaluations are conducted annually, including self-evaluations by directors, peer evaluations, and assessments of the operational effectiveness of functional committees. These evaluations must be completed by the end of the first quarter of the following year, and the results must be

reported to the first board meeting of the following year. External board performance evaluations must be conducted every three years by an external professional independent institution or a team of external experts and scholars, and the performance evaluation for the current year must be conducted by the end of the fiscal year.

The results of the 2022 internal board performance evaluation ranged from 4.64 to 4.77 points, with the overall board operation assessment rated as good.
The results of the 2023 internal board performance evaluation ranged from 4.73 to 4.84 points, with the overall board operation assessment rated as good.
The results of the 2024 internal board performance evaluation ranged from 4.73 to 4.79 points, with the overall assessment of the board's operations rated as good.

2.3.4.2 Overall Evaluation and Recommendations from External Institutions on Board Effectiveness

At the end of 2022, the Company commissioned an external institution, the **Chinese Corporate Governance Association** to conduct an assessment of the Board of Directors' effectiveness for the period from December 1, 2021, to November 30, 2022. The institution dispatched experts to evaluate the Board of Directors' effectiveness based on eight major aspects, including composition, guidance, authorization, oversight functions, communication, internal control, risk management, and self-discipline, through open-ended questionnaires and on-site visits. The institution and its experts have no commercial affiliation with the Company and are independent. The assessment report was submitted on March, 2023, and the results were reported to the Board of Directors on March 31, 2023. The Chinese Corporate Governance Association issued the "Board of Directors Performance Evaluation Certificate," which includes the overall evaluation, recommendations, and the Company's implementation of improvements as follows:

Overall Evaluation

The board meetings at UNITED RADIANT TECHNOLOGY CORPORATION are conducted in an open and inclusive atmosphere. The chairman places great emphasis on fostering a culture of collective decision-making and actively solicits input from all board members, enabling them to fully express their opinions and thereby enhance the quality of decision-making on agenda items. Additionally, UNITED RADIANT TECHNOLOGY CORPORATION plans to replace two independent directors whose terms have expired after three consecutive terms during the next board election to further strengthen the independence of the board.

1. UNITED RADIANT TECHNOLOGY CORPORATION places strong importance on communication between the board of directors and the management team. Following each quarterly board meeting, the company arranges for R&D managers and business managers to present specialized reports, enabling directors to fully understand the company's overall operations and future development directions, thereby facilitating the board members in fulfilling their advisory roles.
2. To actively address sustainability challenges, UNITED RADIANT TECHNOLOGY CORPORATION has established an ESG Promotion Committee and defined phased implementation milestones, regularly reported to the board of directors. In terms of carbon footprint management, UNITED RADIANT TECHNOLOGY CORPORATION has established a project team to oversee implementation. The company completed greenhouse gas emissions inventory well ahead of regulatory deadlines and commissioned an external professional institution to provide training for the general manager and department heads, laying the foundation for sustainable development.
3. The independent directors of UNITED RADIANT TECHNOLOGY CORPORATION actively fulfill their responsibilities by overseeing the fairness of the Remuneration structure through the Remuneration Committee, closely monitor the distribution ratio of remuneration between senior managers and general employees, and re-confirming the reasonableness of incentive bonus distributions. Additionally, to promote the performance of frontline employees, the company has allocated a special budget to award outstanding employees with performance bonuses, fully leveraging the incentive effect.

Recommendations

1. UNITED RADIANT TECHNOLOGY CORPORATION has established an "Operational Strategy Committee" led by the General Manager and composed of the management team, which discusses risk-related issues after each quarterly operational meeting. It is recommended that the Audit Committee of UNITED RADIANT TECHNOLOGY CORPORATION assume the responsibility of assisting the Board of Directors in overseeing risk management-related operations, and require the management team to regularly report to the Board of Directors on the status of risk management operations, ensuring that the Board of Directors has a full understanding of overall risks to address the complex and ever-changing business environment.
2. The board of directors of UNITED RADIANT TECHNOLOGY CORPORATION maintains an open and collaborative atmosphere during meetings, with directors engaging in thorough discussions of agenda items prior to making decisions. It is recommended that UNITED RADIANT TECHNOLOGY CORPORATION document the discussion outcomes of board meetings and functional committee meetings in the form of meeting summaries to highlight the interaction among participants and facilitate the tracking and review of decisions.
3. UNITED RADIANT TECHNOLOGY CORPORATION recognizes that talent development is a key enabler for the company's sustainable development. The management team has established a "Talent Development Committee" to plan and implement relevant training programs. It is recommended that the board of directors UNITED RADIANT TECHNOLOGY CORPORATION regularly review the committee's operations to ensure effective oversight of leadership development, training programs, and succession planning, thereby supporting organizational resilience and future leadership continuity.
4. The annual performance of the head of the audit department of UNITED RADIANT TECHNOLOGY CORPORATION is evaluated by the general manager. It is recommended that UNITED RADIANT TECHNOLOGY CORPORATION consider having the audit committee first provide its opinion on the work performance of the audit department head, which is then submitted to the chairman for approval, to ensure the independence and competence of internal audit.
5. UNITED RADIANT TECHNOLOGY CORPORATION has established a stakeholder section on its corporate website to provide stakeholders with channels for communication and reporting. Reports are forwarded to the general manager. It is recommended that UNITED RADIANT TECHNOLOGY CORPORATION establish a dedicated communication channel on its official website for direct

contact with independent directors; or allow independent directors to receive whistleblower reports simultaneously, further strengthening the whistleblower mechanism.

6. UNITED RADIANT TECHNOLOGY CORPORATION has recently experienced a slight decline in its corporate governance evaluation scores. It is recommended that the company conduct a comprehensive review of the evaluation results, develop targeted governance improvement plans, and submit them to the board of directors for oversight thereby demonstrating its commitment to continuously strengthening corporate governance.

2.3.4.3 Strengthening the Functions and Implementation of the Board of Directors

Assess the goals and implementation of measures to enhance board effectiveness in the current and most recent fiscal year (e.g., establishing an audit committee, improving information transparency, etc.).

1. The Company has established the "Board of Directors Meeting Rules" in accordance with the Regulations Governing the Conduct of Board Meetings of Public Companies, which are strictly adhered to. The attendance records of directors have been duly submitted and disclosed on the Public Information Observation Station.
2. The Company has established a "Remuneration Committee" to regularly assess and determine the Remuneration of directors and managers, and to periodically review the performance evaluation processes for directors and managers, as well as the overall remuneration framework and standards, supporting the Board of Directors in fulfilling its governance responsibilities.
3. The Company has established "Internal Procedures for Handling Material Disclosure"and has ensured that all directors, supervisors, managers, and employees are notified and trained accordingly.
4. The Company has purchased liability insurance for directors, supervisors, and managers, which has been approved by the Board of Directors.
5. Training courses for directors and supervisors.

   The Company has arranged educational training courses for directors and supervisors in accordance with the needs of the Company and the directors and supervisors. The details of the continuing education and training are set forth in the most recent annual attendance and continuing education and training report for directors and supervisors, totaling 66 hours. The training courses were organized by the Market Observation Post System and the Accounting Research and Development Foundation of the Republic of China, among others. The course titles include "Practical Training for Directors and Supervisors," "Advanced Course," and "Legal Responsibilities and Obligations of Directors and Supervisors." The training hours for this term's directors and supervisors have been

uploaded to the Public Information Observation Station. The Finance and Business Department is responsible for promptly informing directors and supervisors of any updates to laws and regulations related to corporate governance.

2.3.5 Directors Training and Professional Development

Job title	Name	Date	Course title	Training hours	Host by
Chairman	Corporate representative: Chiang-Yuan, Chen	2024/09/27	Sustainable development strategies and plans for listed companies	3	Securities and Futures Market Development Foundation
Chairman	Corporate representative: Chiang-Yuan, Chen	2024/09/06	Publicity and briefing session on insider equity of listed companies, Taichung	3	Taipei Exchange · TPEx
Director	Chien Wen, Yeh	2024/09/09	How to apply "Robotic Process Automation" (RPA) to improve internal control effectiveness	6	Accounting Research and Development Foundation
Director	Corporate representative: Yao-Min Wang	2024/07/18	Legal risks in corporate operations and management and internal auditors that should be responded	6	The Institute of Internal Auditors
Director	Hsiu-Mei, Yeh	2024/07/04	"Internal Audit Digital Transformation" Practical Seminar	6	The Institute of Internal Auditors
Director	Ko-Ju Lin	2024/06/13	It is important to know the key points and impact of IFRS S1/S2 on internal control and internal audit that should be considered	6	The Institute of Internal Auditors
Independent Director	Tsang-Der, Ni	2024/09/11	Publicity and briefing session on insider equity of listed companies , Hsinchu	3	Taipei Exchange · TPEx
Independent Director	Tsang-Der, Ni	2024/09/19	Development Trends of Silicon Photonics (Siph) and Co-Packaged Optics (CPO)	3	Securities and Futures Market Development Foundation
Independent Director	Hung-Chu, Hsu	2024/05/30	Practical discussion and countermeasures on insider trading and false financial reports	6	The Institute of Internal Auditors
Director	Chien-Yi, Yang	2024/05/30	Practical discussion and countermeasures on insider trading and false financial reports	6	The Institute of Internal Auditors
Independent Director	Chuan-Kuo, Yang	2024/03/15	International financial security supervision trends and challenges	3	Securities and Futures Market Development Foundation
Independent Director	Chuan-Kuo, Yang	2024/03/14	Corporate governance trends and sustainable development of companies	3	Securities and Futures Market Development Foundation

3：Stakeholders Engagement and Materiality Assessment

3.1 Materiality Assessment

3.1.1 Overview of the Materiality Identification Process

In 2024, the Company adopted the GRI 3 materiality identification process establishing internal regulations andl procedures to strengthen sustainable governance. These processes will be integrated into internal control and risk management systems to enhance resilience and disclosure quality. The Sustainability Development Preparation Committee, following the GRI 3 framework, conducted focus group interviews on May 17 and May 24, 2024, Department heads, employees, andexternal experts participated in discussions to identify six key Stakeholders groups: government, employees, customers, suppliers, shareholders, and neighboring communities. Based on these discussions, the committee reviewed the company's operational and GRI 3 guidelines, identifing 26 material issues across environmental, social, and governance (ESG) dimensions. These issues include energy management, water resource, material procurement, waste and hazard management, pollution prevention, environmental compliance, greenhouse gas emissions, and climate risk. On the social front, they cover labor relations, health and safety, training and education, diversity and inclusion, non-discrimination, cyber risk, product quality, products and services management, data privacy, corporate philanthropy, community engagement, and supplier engagement. Governance-relted issues include business ethics, board accountability, shareholder rights, transparency, compliance, and organizational resilience. Together, these 26 material issues define the Company’s key ESG priorities. They form the foundation of our sustainability strategy and guide subsequent materiality analysis and disclosure.

The Sustainable Development Committee applied the GRI 3 framework to identify material issues for UNITED RADIANT TECHNOLOGY CORPORATION:

Figure 3.1.1-(1) Material Issue Identification Process Flowchart

3.1.2 Identification and prioritization of material issues

The Sustainability Preparation Committee developed a questionnaire based on the identified issue list and conducted surveys and interviews to assess stakeholder concerns. The results were consolidated into a materiality matrix, which highlighted the Company's top ten material issues as follows: Business Ethics, Pollution Prevention, Waste and Hazard Management, Environmental Compliance, Corporate Compliance, Health and Safety, Greenhouse Gas Emissions, Material Procurement and Management, Energy Management, and Labor Relations.

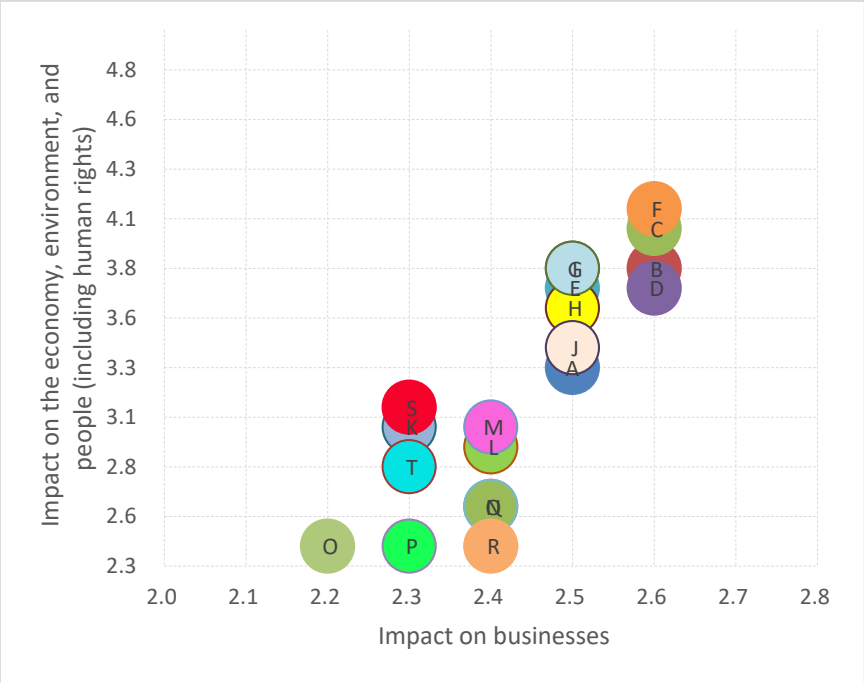


Figure 3.1.2-(1) Material Issues Matrix Diagram

Table 3.1.2-(1) UNITED RADIANT TECHNOLOGY CORPORATION Material Issues

Material Issues									
Environment Positive	Governance Positive	Social Positive	Environment Positive	Governance Positive	Social Positive	Environmenta Positive	Environmental Positive	Social Positive	Environmental Positive
A Reduce harmful emissions	B Enhance corporate competitiveness	C Ensure employee health	D Promoting resource Recycling and Reuse	E Enhancing Market Competitiveness	F Ensure Employee health	G Reduce Carbon Footprint	H Reduce carbon emissions	I Improve working environment	J Promote green Supply Chain Management
Environment Negative	Social Negative	Environmental Negative	Environmental Negative	Social Negative	Governance Negative	Governance Negative	Social Negative	Environmental Negative	Social Negative
K Resource Waste	L Community Health issues	M Resource depletion	N Greenwashing	O Lack of social responsibility	P High medical and Remuneration costs	Q Decreased production efficiency	R Employee health and safety risks	S Workplace pollution	T Employee Rights Damaged

Among the top ten material issues, six fall under the environmental (E): pollution prevention, waste and hazard management, environmental compliance, greenhouse gas emissions, energy management, and material procurement and management. These highlight the company's strong focus on environmental protection, resource sustainability, and climate change management; Social (S) issues include health and safety and labor-relations, reflecting our commitment to employee well-being, workplace safety, and constructive labor-management relations; while governance (G) issues including business ethics and corporate compliance, underscoring the company'sdedication to integrity and regulatory compliance. A detailed assessment of both the positive and negative impacts of these issues has been conducted, forming the primary basis for future sustainable management and disclosure. For details on themateriality questionnaire, survey process, and supporting data, please refer to Appendix 7.3 of this report.

Table 3.1.2-(2) Classification of the Top Ten Material Issues for UNITED RADIANT TECHNOLOGY CORPORATION

Domain	Rank	Theme
Environmental (E)	1	Pollution Prevention and Control
	2	Waste and Hazard Management
	3	Environmental Compliance
	4	Greenhouse Gas Emissions
	5	Energy Management
	6	Material procurement and management
Social (S)	1	Health and Safety
	2	Labor Relations
Governance (G)	1	Business Ethics
	2	Corporate Compliance

3.1.3 Annual Issue Consistency Analysis

Since 2024 was the first year the Company implemented the materiality identification process, all organizational units are still in the adaptation phase. After a focus meeting on March 17, 2025, held by the Sustainability Development Committee with external experts, it was confirmed that there were no significant impacts or notable changes in the operational environment for the fiscal years 2023 and 2024. Accordingly, the materiality issue identification remain consistent and no adjustments wrere required.

The Company plans to conduct a comprehensive materiality assessment every two years, with annual review to ensure relevance. If significant changes arise_such as shifts in the business environment, regulatory updates, or new stakeholder requirements-the Company will promptly update the assessment to maintain accuracy and timeliness. Results and implementation status will be disclosed in the annual sustainability report to strengthen transparency.

	
Figure 3.1.3-(1) Focus Meeting Review and Confirmation	**Figure 3.1.3-(2) Material Issue Identification Workshop**

3.1.4 Integration of Internal Control and Risk Management

Beginning in 2025, the material issue identification process has been formally incorporated into the Company's "Internal Control and Risk Management Mechanism." The Sustainability Development Committee and the internal audit department will jointly strengthen the identification, management, and monitoring of sustainability risks, ensuring alignment with internal control procedures. In 2025, the company will implement key initiatives to deepen sustainability management:

- May 21 - Climate Risk Identification Workshop
- June 4 - Sustainability Information Management Workshop
- June 20- Sustainability Internal Control Risk Implementation Workshop

These initiatives are designed to improve climate risk assessment, enhance internal control processes for sustainability information disclosure, ensure data accuracy, and embed ESG considerations into the company's internal control and risk management systems. This integration will further enhance organizational resilience.

Figure 3.1.4-(1) Climate Risk Identification Workshop

Figure 3.1.4-(2) Sustainable Internal Control Risk Implementation Workshop

Figure 3.1.4-(3) Sustainable Internal Control Risk Implementation Workshop

3.2 Stakeholder Engagement Mechanisms

The Company is committed to ensuring that the interests of all stakeholders are addressed, Through diverse communication channels, we collect feedback, develop action plans, and implement initatives aligned with environmental, social, and governance (ESG) priorities. We maintain ongoing dialogue with customers, suppliers, shareholders, employees, and neighboring communities, gathering their opinions and expectations. These isights serve as both the driving force forcontinuous improvement and an important references forshapingg strategies and action plans. Information is disclosed in a timely and transparent manner to strengthen trust and accountability. The following table summarizes the Company's stakeholder communication methods and channels.:

Types	Issues of Concern	Communication Methods	Frequency	Responsible Department
Government	**Energy Management** **Waste and Hazard Management** **Pollution Prevention and Control** **Environmental Compliance** **Greenhouse Gas Emissions** **Health and Safety** **Cybersecurity** **Business Ethics** **Water Resource Management** **Material procurement and management**	Surveys/Regulations/Official Documents	Irregular	EHS Office HR Dept. Finance
Customer	**Non-Discrimination** **Energy Management** **Water Resource Management** **Pollution Prevention** **Labor Relations** **Health and Safety** **Business Ethics** **Board Accountability** **Shareholder Rights** **Business Transparency**	Surveys	At least once a year	Sales
Suppliers	**Business Ethics** **Waste and Hazard**			purchasing Dept.

	Management **Environmental Compliance** **Pollution Prevention** **Health and Safety** **Products and Services** **Non-Discrimination** **Cyber Risk** **Product Quality Management** **Data Privacy**			
Employees	**Pollution Prevention** **Waste and Hazard Management** **Business Ethics** **Environmental Compliance** **Corporate Compliance** **Greenhouse Gas Emissions** **Material Procurement and Management** **Health and Safety** **Energy Management** **Climate Risk**	General Manager's Mailbox Set up an internal hotline Convening Labor-Management Meetings Surveys	Accepting complaints at any time Accepting complaints at any time Hold once every quarter Four times a year	HR Dept.
Shareholders	**Business Ethics** **Health and Safety** **Pollution Prevention** **Environmental Compliance** **Labor Relations** **Products and Services** **Data Privacy** **Shareholder Rights** **Material Procurement and Management** **Waste and Hazard Management**	Shareholders' Meetings Spokesperson System Surveys	Once a year Feedback accepted at any time Once a year	Finance
Neighborhood Community	**Energy Management** **Water Resource Management** **Materials Procurement and Management** **Waste and Hazard**	Participation in Charity Activities Surveys	Irregular (Employees participate every quarter) Once a year	HR Dept.

	Management Pollution Prevention Environmental Compliance Greenhouse Gas Emissions Climate Risk Business Ethics Board Accountability			

Figure 3.2-(1) Communication Methods - Shareholders' Meeting

利害關係人問卷調查 (Questionnaire of Stakeholder Concerns)

光鼎科技股份有限公司的利害關係人您好：

為使本公司了解利害關係人所關注之議題，達成多方有效溝通並持續落實企業社會責任，請協助填寫本問卷，本公司將針對您關心的議題進行回應，作為永續治理及實踐企業社會責任，達成企業永續發展目標落實之方向。

本問卷係收集資料僅作為光鼎科技股份有限公司分析年度重大性議題使用，填答內容非屬涉及個人資料或作為其他用途。以下共計有26項題目，共分為兩部分，第一部分為利害關係人身份別，第二部分則為衡量 E (環境面)、S(社會面)及G(管理面)關注程度，每一題項均為必填題，再次感謝您予以協助。

※注：煩請填答時，請不要全部選擇相同答案，使問卷更具準確性和有效性的提升，謝謝。

Dear Sir or Madam,

In order to better understand stakeholder concerns, ensure effective communication, and continue our commitment to corporate social responsibility, we sincerely invite you to provide us with your valuable advice. We aim to understand your concerns as important indicators for sustainable governance and the practice of corporate social responsibility, to achieve our corporate sustainable development goals.

The data collected in this questionnaire will only be used by United Radiant Technology Corp. for analyzing significant annual issues. The provided answers will not include personal information or serve any other purpose. The questionnaire consists of a total of 26 issues divided into two parts: the first part pertains to stakeholder identity, while the second part addresses your level of concern regarding environmental (E), social (S), and governance (G) aspects. Each question is mandatory. We sincerely appreciate

Figure 3.2-(2) Communication Methods - Stakeholder Questionnaire Survey

4：Governance (G)

4.1 Operating Performance

UNITED RADIANT TECHNOLOGY CORPORATION complies with all applicable tax laws and regulations. Financial statements and corporate income tax returns are audited and certified by independent certified public accountants. Taxes are reported and paid in full within statutory deadline, reflecting the company's responsibility as a taxpayer. Tax-related information is disclosed in the financial statements to ensure transparency. The Accounting Department of the Finance Division oversees tax governance, including risk assessments for major transactions and decisions. Tax planning follows applicable tax laws, incentives, and agreements, with internal controls in place to ensure compliance. Since all operations are based in Taiwan, the Company does not engage in international tax planning to reduce its taxe burden. Tax information certified by a external auditors is disclosed through the Company's website, shareholder reports, and public information platforms to maintain transparency and mutual trust with stakeholders.

For fiscal year 2024, the Company's revenue decreased by 0.15% compared with 2023, while operating gross profit declined by NT$58.65 thousand. This was mainly due to material market imbalances since late 2021 and the impact of COVID-19 lockdowns, which led to higher customer inventories, lower sales, and 1% decrease in gross margin. Despite this, net profit increased by NT$38.05 thousand (2%), driven primarily by foreign exchange gains in non-operating income. As of December 31, 2024, the Company reported the following financial structure:

- Total assets: NT$ 2,147,104 thousand
- Ttotal liabilities: NT$433,319 thousand
- Current ratio: 466.51%
- Debt-to-equity ratio: 20.18%

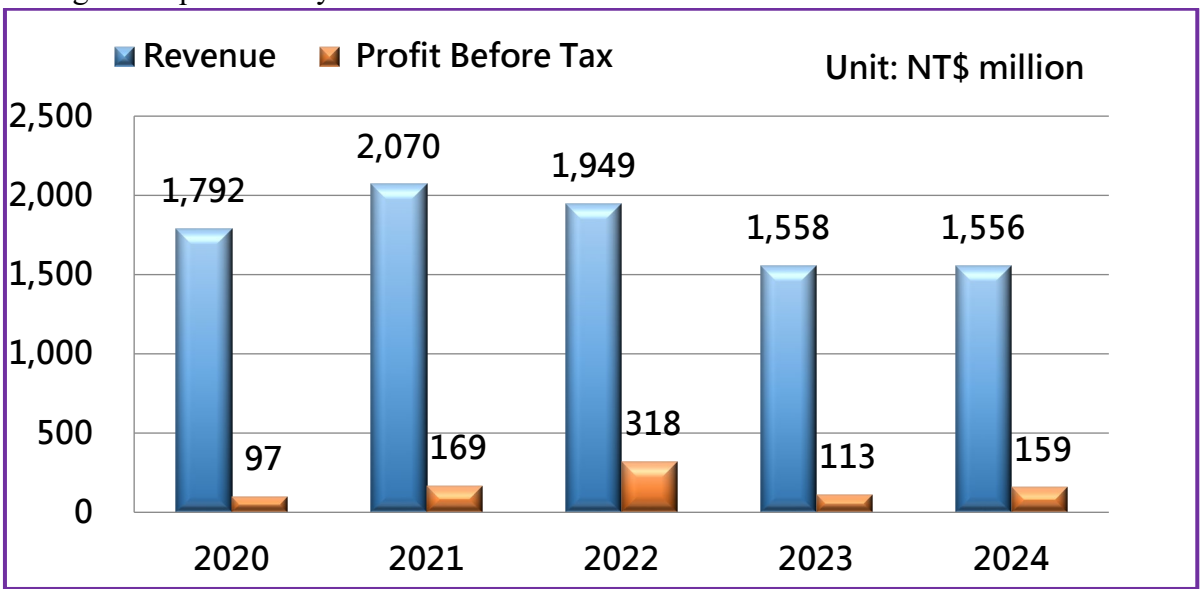
These results reflect a sound and stable financial structure.

Table 4.1-(1) Annual Operating Performance Comparison

Annual Operating Performance Comparison			Unit: New Taiwan Dollars (thousand)
Item / Year	2022	2023	2024
Total Assets	2,035,941	1,888,942	2,147,104
Total Liabilities	439,674	332,736	433,319
Total Equity	1,596,267	1,556,206	1,713,785
Net asset value per share (in yuan)	15.01	14.63	16.11
Revenue	1,948,681	1,557,823	1,555,561
Operating Costs	1,538,190	1,297,570	1,301.173
Operating expenses	180,412	167,296	162,541
Operating profit (loss)	230,079	92,957	91,847
Non-operating income (expense)	87,589	19,566	66,938
Pre-tax net profit (loss)	317,668	112,523	158,785
Income tax expense (benefit)	64,579	22,302	30,513
Net profit of the Company	253,089	90,221	128,272
Earnings per share (in yuan)	2.38	0.85	1.21
Cash Dividend (in yuan per share)	1.80	0.80	1.50
Employee salaries and benefits	342,186	293,949	291,145

Note: Employee wages and benefits are included in operating costs and operating expenses.

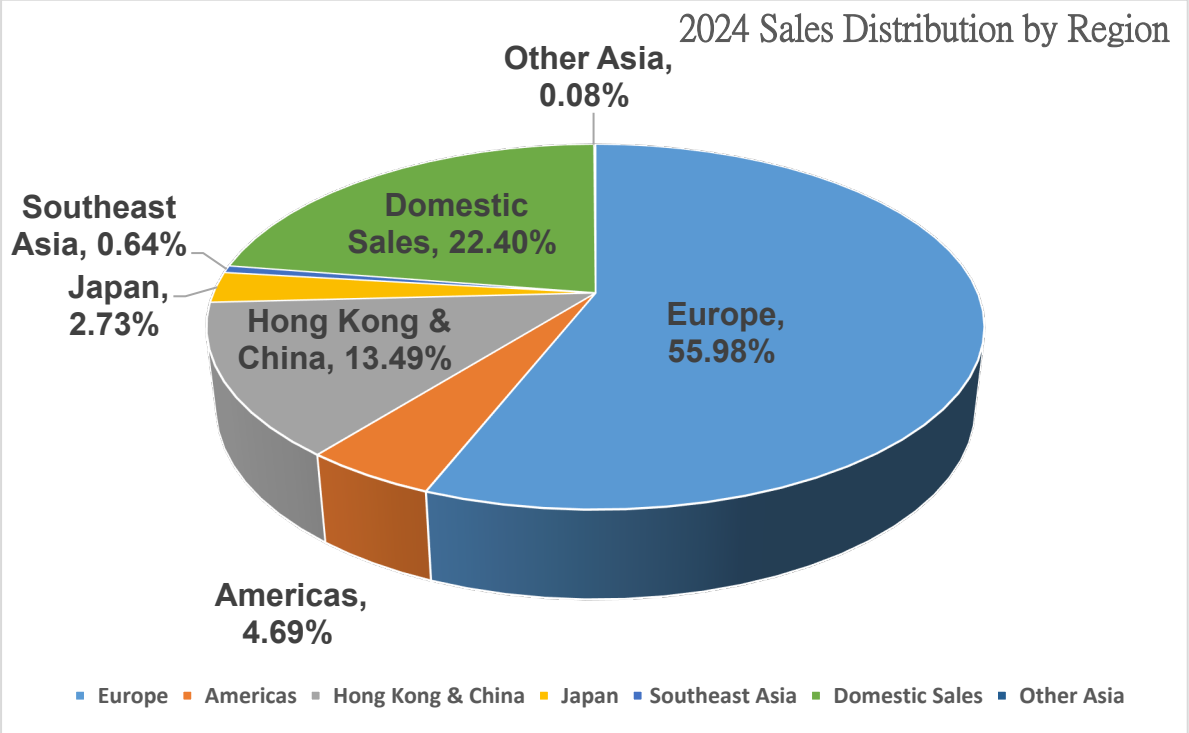
The Company's revenue declined in 2024, primarily due to the delayed impact of supply-demand imbalances in the materials market at the end of 2021, which reduced customer orders; The chart below presents the revenue and net profit trends fover the past five years. Over this period, the Company recorded an average pre-tax net profit margin of 9%. Despite the revenue decline in 2024, the margin remained at 10%, reflecting stable profitability.



Note: Revenue and pre-tax net profit are indicators of the Company's operational performance.

Figure 4.1-(1) Historical Operational Performance

In 2024, export sales accounted for 77.6% of the Company's total revenue. The revenue distribution by region is shown in the chart below, with regions categorized by revenue contribution and operational planning. The top four markets in 2024 were Europe- 55.98%, domestic(Taiwan) sales -22.4%, China (including Hong Kong)- 13.49%, and Americas-4.69%. These regions are the Company's strategic focus markets. **For European, in particular, the Company emphasizes understanding customer and distributor needs, implementing targeted marketing, developing customized products, and promoting weather-resistant solution (capable of withstanding extreme heat, cold, and humidity) as well as system integration products.**

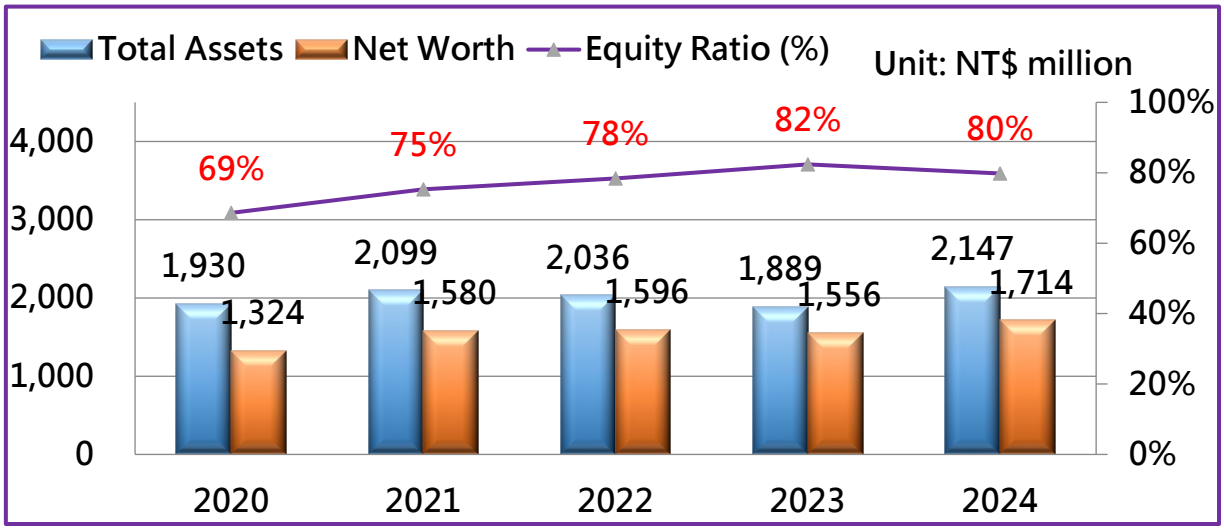


Note: Revenue share by region (%) = Revenue from that region ÷ Total annual revenue

Figure 4.1-(2) 2024 Sales Revenue Breakdown by Region

Over the past five years, the Company has consistently generated annual operating profits, driving a steady increase in equity capital. The financial structure remains strong; in 2024, the equity ratio reached 80%, while the debt ratio was only 20%, reflecting solid debt-repayment capacity and overall stability.

The chart below shows the Company's total assets and net worth over the past five years. Net worth has remained stable over the last three years, with no significant fluctuations, primarily due to the balance between annual profits and dividend distribution policies.

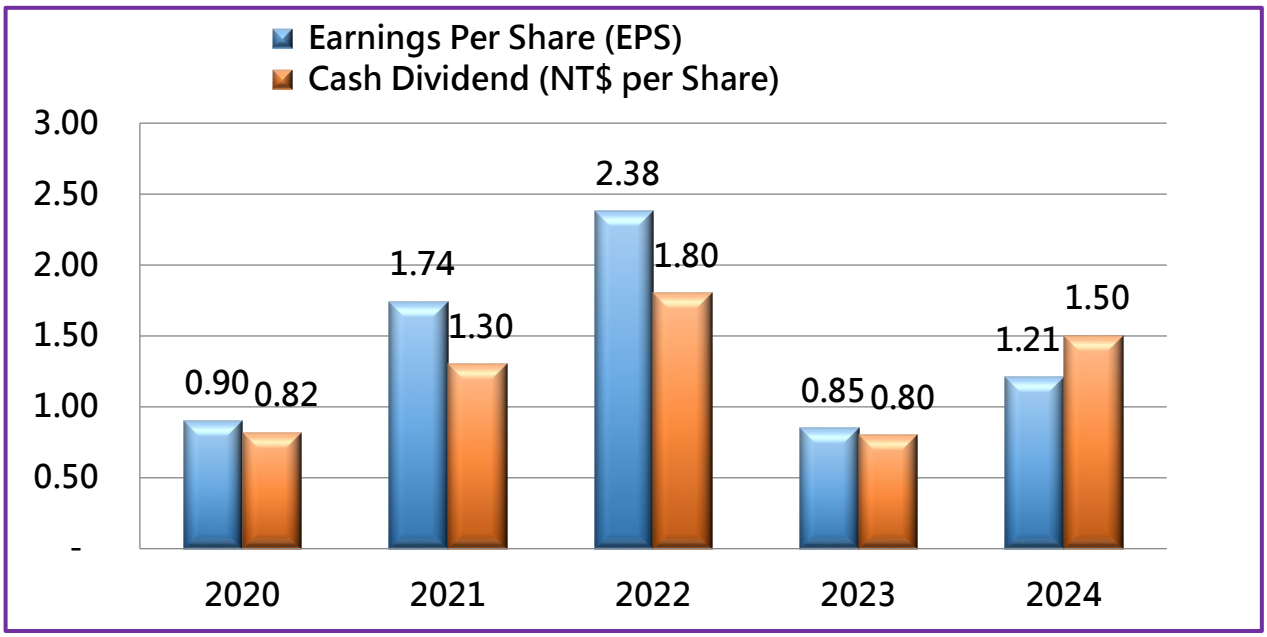


Note: Equity ratio (%) = Net worth (total equity) ÷ Total assets

Figure 4.1-(3) Equity Ratio for the Past Five Years

The Company has maintained a stable dividend policy, with an average payout ratio of 92% over the past five years, and 124% in 2024. Over the same period, average earnings per share (EPS) were NT$1.42, with an average cash dividend of NT$1.24 per share.

The chart below presents the EPS and cash dividend payouts **for the past** five **years. The Company's consistent profitability and strong financial position support a dividend policy that is** superior to industry peers **and aligned with shareholder expectations.**



Note: EPS = Net profit after tax ÷ Weighted average number of shares; Payout ratio % = Cash dividend ÷ EPS

Figure 4.1-(4) Earnings per share and cash dividend distribution over the past five years

The Company's business tax is subject to regular tax refunds, as exports account for 70% ~ -80% annual revenue. This results in input tax on taxable invoices exceeding output tax amounts, leading to monthly tax refunds claims when filing business tax returns.

The ststutory corporate income tax rate is 20%. Taxable income is calculated by adding permanent differences, temporary differences, and the additional tax on undistributed profits from prior years to the pre-tax income. Permanent differences primarily reflect estimated unrealized investment losses. Temporary differences primarily consist of unrecognized costs and expenses, and additional tax relates mainly to undeclared investment tax credits from prior years.

In 2024 and 2023, the Company's actual corporate income tax amounted to 19.22% and 19.8% of pre-tax net profit, which totaled NT$158,785 thousand and NT$112,523 thousand, respectively.

Table 4.1-(2) Tax Information of UNITED RADIANT TECHNOLOGY CORPORATION

UNITED RADIANT TECHNOLOGY CORPORATION Tax Information Unit: New Taiwan Dollars (thousand)				
Category	Description	Amount		
		2022	2023	2024
Business Tax	January–December (tax refund income)	(11,601)	(10,093)	(8,579)
Corporate Income Tax	Tax payable (20% tax rate)	64,579	22,302	30,513
Various Taxes	Property tax, license tax, stamp tax, and other taxes	540	526	589
Total		53,518	12,735	22,523
UNITED RADIANT TECHNOLOGY CORPORATION Revenue		1,948,681	1,557,823	1,555,561
Revenue Share		2.75%	0.82%	1.45%

4.2 Corporate Governance Framework

4.2.1 Organizationall Structure

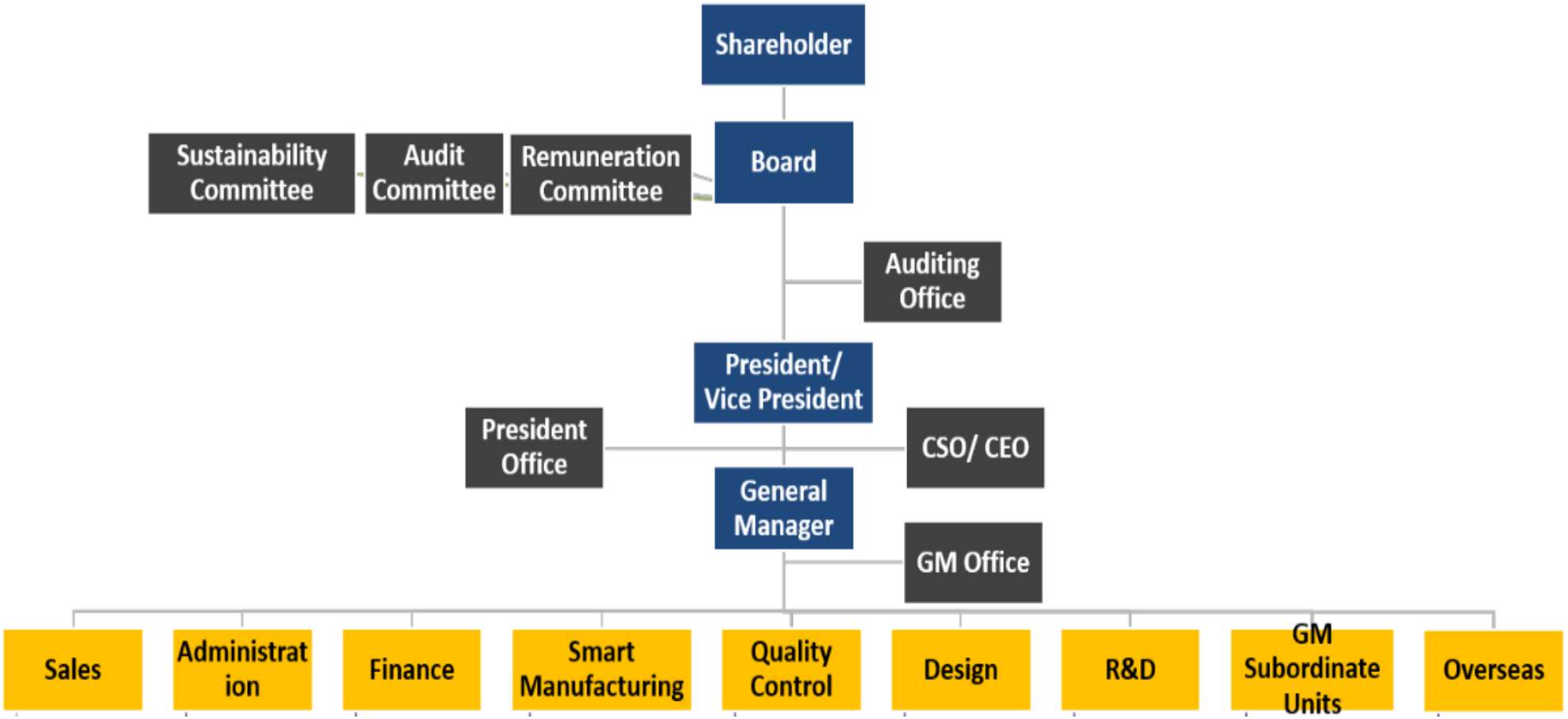


Figure 4.2.1-(1) Organizational Structure Chart of UNITED RADIANT TECHNOLOGY CORPORATION

4.2.2 Major Department Operations

Table 4.2.2-(1) Job Responsibilities of Each Department at UNITED RADIANT TECHNOLOGY CORPORATION Co.,

Major Departments	Job Responsibilities
Vice President's Office	Assist the Chairman in performing duties and responsibilities in accordance with the Company Act and in convening meeting of the Board of Directors. Review major proposals and strategies to ensure effective implementation of board resolutions.
Auditing Office	Ensure that effective and continuous operation of internal controls. Provide recommendations for improvement and conduct regular follow-up reporting.
Chief Strategy Officer	Provide the Board of Directors with medium- and long-term development strategies as a basis for decision-making.
General Manager's Office	Implement the resolutions of the shareholders' meeting and the board of directors, and oversee overall company operation. Establish, plan, and execute revenue targets, operational strategies, and performance management goals.
Quality Control	1. Plan, manage, and implement the Company's quality management system. 2. Organize and lead management review meetings. 3. Oversee quality-related process, including Incoming material inspection, process control, and pre-inspection of custome-suppliedproducts.
Finance	1. Developing short-, medium-, and long-term plans for fund acquisition, utilization, and allocation. 2. Prepare, analyze, track, and review of financial statements. 3. Perform cost analyses to support management decision-making.
Administrative	1. Mange human resources functions, including recruitment, training, salary adjustments, promotion, and related administrative matters. 2. Oversee procurement, production, and inventory of materials and finished goods. 3. Control production and shipping schedule in accordance with customer orders. 4. Ensure procurement of materials and components that meet established quality standards.
R & D	1. Define strategic directions for new product development and core technology initiatives. 2. Review plans for product, technology, and equipment development projects. 3. Oversee the execution of product, technology, and equipment development initiatives.
Design	1. Design, improve, and review, process, and develop specifications for new products. 2. Planand manage APQP, PPAP, and DFMEA Activities to ensure quality and reliability in product development.
Intelligentc Manufacturing	1. Maintain, repair, and plan production machinery and factory facilities. 2. Plan and execute operational objectives in line with management directives. 3. Oversee the planning, design, and production of large display advertising boards (information panels). 4. Manufacture touch panels In accordance with quality and production standards.
Sales	Expand the customers base and market presence to strengthen the company's business foundation, support sustained growth, achievemanagement-set sales targets, and generate profits.
Overseas Business	Responsible for overseeing the operational planning and execution of overseas subsidiaries.

4.3 Ethical Business Practice

UNITED RADIANT TECHNOLOGY CORPORATION adheres to integrity fairness, and ethical business practice in all products and services. Guided by ESG principlws, the Company operates in compliance with legal, moral, social, and workplace governance standards.

We uphold trustworthiness, law-abiding conduct, and fairness as core operational principles, fostering mutual trust with business partners and stakeholders while advancing corporate social responsibility and sustainable development.

Supplier management: Suppliers are required to sign an "Integrity Commitment Letter" and a Supplier Confidentiality and Non-Competition Agreement."

Employee Management: Employment Contracts are include confidentiality agreement. Employees receive ongoing training on the Company's integrity principles during onboarding and throughout their tenure. Written commitments to integrity and honesty are also required.

The Company has established a comprehensive complaint and reporting mechanism in accordance with law, ensuring high standards of workplace ethics and business integrity. These measures strengthen the company's reputation, promote ethical conduct, and foster a positive social environment.

4.3.1 Communication and Training on

Anti-Corruption Policies and Procedures: Under the Company’s business ethics framework, anti-corruption policies have been established and are communicated to all employees through regular training programs. Corporate governance emphasizes integrity and compliance with applicable laws and regulations to ensure sustainable operations.

Internally, personnel follow standard operating procedures to minimize waste and maintain accountability in procurement, business operations, and financial activities. Training programs are reinforced, and audit mechanisms are in place to prevent, detect, and address misconduct.

4.3.2 Corruption Incidents and Actions Taken: No corruption incidents were reported during the reporting period.

4.3.3 Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices: No investigations or violations related to fair competition, anti-trust, or monopoly practices were recorded.

4.3.4 Employee Complaint and Reporting Channels

To uphold integrity, ethical conduct, and workplace standards (including prevention of sexual harassment), UNITED RADIANT TECHNOLOGY CORPORATION requires all employees to sign an "Integrity Commitment Letter" upon joining the Company.

The company has established dedicated reporting channels, including a reporting email and telephone line, to allow stakeholders to submit complaints confidentiality. Reporters may be submitted anonymously or with identification, and all submissions are kept strictly confidential.

Reported matters are investigated thoroughly, and appropriate disciplinary actions are taken based on severity. From 2022 to 2024, the General Manager's mailbox received one complaint, which was properly addressed. During this period, the company experienced no major employee violations or corruption incidents, and no partnerships weret terminated due to unethical behavior or corruption.

4.3.5 Integrity and Anti-Corruption Training

To ensure adherence to business integrityand prevent insider trading, all new employees receive a briefing on relevant policies on their first day of employment. Directors, managers, and employees undergo regular training on laws and regulations related to ethical business conduct and insider trading prevention.

Stakeholders and procurement personnel are also surveyed to ensure compliance with ethical standards and eliminate dishonest practices. All employees sign Integrity and Cleanliness Commitment Letters, Confidentiality Commitment Letters, and Confidentiality Agreements, demonstrating the Company's commitment to ethical operations.

Integrity promotion is incorporated into the annual training plan, and relevant guidelines and regulations are communicated through internal systems to ensure ongoing awareness and compliance.

4.4 Corporate Compliance

The Legal Affairs Department notifies all relevant departments of updates to laws and regulations on a monthly basis to ensure compliance. In the event of significant domestic or international legal changes, the Company promptly organizes training sessions to promote compliance and support effective response.

All external contracts, documents, emails, and correspondence involving rights and obligations are reviewed and approved by the Legal Department and relevant departments through an online approval

process before execution. This ensures that the Company meets its contractual obligations and maintains compliant operations.

4.4.1 Compliance Management System

UNITED RADIANT TECHNOLOGY CORPORATIONprioritizes human rights, work-life balance, health and safety, and career development. Aligned with sustainable corporate development, the Company has established employee evaluation and management guidelines, promotion policies, and training procedures based on labor market standards and operational needs.

The Company ensures that all employees, including new hires and existing staff, are treated fairly without discrimination based on race, gender, age, or other factors in hiring, Remuneration, or promotions. Equal employment opportunities and fairness in remuneration and advancement and upheld both internally and externally.

Salary management and performance evaluation guidelines are in place to assess reasonable remuneration, motivate employees, and foster a high-quality team that strengthens the Company's competitive edge. Annual performance evaluations from the basis for promotions, bonus, and other rewards, while promoting a respectful, inclusive, and collaborative workplace environment.

4.4.1.1 Compliance with Labor Laws: The company operates in full compliance with national laws and regulations, including labor rights. The Company adheres to the Labor Standards Act and has established comprehensive work rules and internal management regulations. Revisions to work rules and regulations are made as laws change and are communicated to all employees. Regular training sessions ensure that employees understand their rights, obligations, and required work behaviors, promoting a compliant and responsible work environment.

4.4.1.2 Working Hours and Leave System: The company adheres to the Labor Standards Act and Gender Equality in Employment Act. Employee leave is granted in accordance with these laws and includes: personal leave, sick leave, menstrual leave, annual leave, marriage leave, maternity leave, prenatal and postnatal care leave, miscarriage leave, public holidays, and family care leave, among others.

4.4.1.3 Employee Benefits: All employees are entitled to social insurance, health insurance, pension contributions, and statutory welfare measures as prescribed by the Labor Standards Act.These benefits

support employee well-being and reinforce the Company's commitment to a fair and compliant workplace.

Category	Description
Peace of Mind Protection	Group insurance, including death and accident coverage.
	Travel accident insurance for employees on business trips or overseas assignments.
	Free health check-ups every two years.
Comprehensive Care	Food: Group meal arrangements, with employee cafeterias at each facility.
	Clothing: Uniforms and commemorative attire.
	Housing: Dormitories for domestic and foreign employees.
	Transportation: Free motorcycle parking; assistance with car parking rentals and subsidies for parking fees.
	Education: Training courses, professional development programs, library access, lactation room, childcare facilities, and partnered kindergarten.
	Recreation: Fitness equipment, employee welfare activities, and company-wide events organized by the Welfare Committee.
Diverse Benefits	Support for wedding, funeral, and other significant occasions, including congratulatory gifts and condolence payment.
	Gift vouchers for Lunar New Year, Labor Day, Dragon Boat Festival, Mid-Autumn Festival, and birthdays.
	Annual leave can be carried over for one year, new employees receive three days of annual leave after six months of employment.
	Employee Stock Ownership Trust established in 2024.
Sharing in Success	Performance bonuses.
	Seniority awards for 10 and, 20 years Of service.

UNITED RADIANT TECHNOLOGY CORPORATION values the long-term career development and wealth accumulation of its employees and actively plans attractive welfare measures to strengthen employee management. On November 8, 2024, the Remuneration Committee approved the establishment of the Employee Stock Ownership Trust(ESOT) plan. Through this program, the Company has created a stock ownership platorm that enables employees to share in the Company's business achievements, thereby

enhancing their sense of belonging and loyalty. The ESOT not only supports employees' long-term financial growth but also promotes the sustainable development of the Company by aligning corporate success with employee benefits. The implementation of the plan will be carried out in accordance with the detailed measures announced by the Company.

4.4.1.4 Maternity Leave: UNITED RADIANT TECHNOLOGY CORPORATION strictly complies with the Gender Equality in Employment Act and the Regulations for Implementing Unpaid Parental Leave for Raising Children. Employees may apply for unpaid parental leave before their child reaches the age of three, with a maximum duration of two years. In additional, the company provides various leave entitlement in accordance with applicable laws and regulations, including maternity leave, paternity leave, menstrual leave, prenatal care leave, miscarriage leave, and family care leave.

To ensure maternal health and workplace safety, the Company adheres to the relevant provisions of Articles 30 and 31 of the Occupational Safety and Health Act and the Measures for the Protection of Maternal Health of Female Workers, thereby safeguarding the rights and well-being of employees during pregnancy and childrearing.

4.4.1.5 Retirement Benefits: UNITED RADIANT TECHNOLOGY CORPORATION attaches great importance to its retirement system and the long-term financial security of its employees.

Effective July 1, 2005, in accordance with the Labor Retirement Allowance Act, all new employees are enrolled in the new retirement system. Under this system, the Company contributes 6% of each employee's monthly salary to an individual retirement accounts established with the Bureau of Labor Insurance.

In addition to the Company's mandatory contributions, employees may voluntarily contribute an additional amount of up to 6% of their monthly wages to further strengthen their retirement savings.

4.4.1.6 Remuneration and Performance Evaluation: UNITED RADIANT TECHNOLOGY CORPORATION adheres to the principles of fairness, impartiality, and non- discrimination, ensuring that no employee is treated differently based on race, gender, social class, lineage, religion, physical disabilities, sexual orientation, family responsibilities, marital status, political beliefs, or age. The Company upholds human rights policies and is committed to building an inclusive and workplace.

The Company has established comprehensive salary management regulations, with remuneration determined by factors such as educational background, professional experience, job title and responsibilities, individual capabilities, work performance, and contributions to the Company. All employees hired from 2022 to 2024 received salaries no lower than the statutory minimum wage.

Furthermore, the Company has defined performance evaluation and promotion procedures in accordance with its performance appraisal and promotion management regulations. Through a fair and transparent system of rewards and disciplinary measures, we ensure that employee remuneration remains closely aligned with individual performance and contributions, thereby fostering motivation, accountability, and sustainable talent development.

4.4.2 Protection of Trade Secrets and Personal Data

To ensure compliance with applicable regulations and effectively manage intellectual property risks, UNITED RADIANT TECHNOLOGY CORPORATION places strong emphasis on both personal data protection and trade secret security, safeguarding the foundation of sustainable business operations.

Personal data protection: the Company strictly complies with the provisions of the Personal Data Protection Act in the collection, processing, and use of personal information. To strengthen awareness, we regularly conducts training program and sends reminder emails to employees regarding the proper handing of personal data. These measures are designed to prevent information leaks or misuse by fraudulent groups, thereby protecting the rights and interests of individuals.

Trade secret protection: The company has established a structured framework for trade secrets management:

- **Access Control**: Appropriate access controls are implemented to ensure information security.
- **External Disclosure**: When confidential information must be disclosed to clients, suppliers, auditors, or consultants, the Company requires the signing of confidentiality agreements prior to disclosure and strictly enforces information security measures in line with contractual obligations.
- **Internal Confidentiality**: Upon employment, all employees are required to sign confidentiality agreements and comply with the Company's information security policies. During exit procedures, legal personnel conduct interviews with departing employees to confirm that confidential materials have been properly handed over and that post-employment confidentiality obligations will continue to be observed.
- **Information Security Audits**: The IT Department conducts routine and targeted audits in accordance with the Company's information security policies.

- **Training and Awareness**: The Legal Department provides annual trade secret training to all employees to enhance their awareness, ensure proper recognition of trade secrets, and encourage the adoption of reasonable and necessary protective measures in daily operations.

Through these comprehensive practices, UNITED RADIANT TECHNOLOGY CORPORATION ensures that both personal data and trade secrets are effectively safeguarded, thereby supporting long-term business continuity and trust with stakeholders.

4.4.3 Compliance Oversight and Continuous Improvement

UNITED RADIANT TECHNOLOGY CORPORATION places strong emphasis on compliance oversight as a cornerstone of sound corporate governance.

- Compliance Oversight:

  The Legal Department regularly communicates updates on the latest legal and regulatory developments and conducts compliance reviews and risk managements for daily contracts and official documents.

- Risk Response and Policy Updates:

  In response to significant legal or regulatory changes, or when compliance risks are identified, the Legal Department proactively revises relevant policies, strengthens internal communication, and enhances employees' compliance awareness through targeted training.

- Investigation and Resolution:

  In case of suspected violations or disputes, immediate investigations are launched, with appropriate resolutions implemented. A continuous improvement and follow-up mechanism ensures that corrective actions are effective and sustainable.

- Commitment to Continuous Improvement:

  These measures enable the Company to enhance compliance risk management, align with evolving legal requirements, and strengthen the accuracy and transparency of information disclosure under corporate governance.

- Performance in 2024:

  Based on internal audits and compliance self-assessments conducted during the year, no major violations or breaches of laws and regulations were identified in 2024. This result underscores the effectiveness of the Company's compliance management system in maintaining corporate integrity, protecting stakeholder interests, and fostering long-term public trust.

4.5 Risk Management

4.5.1 Emergency Response and Safety Education:

4.5.1.1 Electricity and Water Supply Interruptions

- **Water Supply Interruption:**

Planned interruption: Upon receiving a notice of watersSupply nterruption from the industrial park, the Company switches to backup water supply sources in accordance with the Water Supply Switching Operations Manual the day before the scheduled event.

Unplanned interruption: In the event of an unexpected Interruption, the Company immediately switches water sources, while maintaining close communication with the industrial park to assess and respond to the actual situation.

- **Electricity Interruption:**

Planned transfer without outage: When the industrial park issues a notice of power supply transfer, the Company follows the schedule outlined in the notice, inspects the power supply status after the transfer, and, if abnormalities are didentified, carries out inspections and troubleshooting in line with the Power Restoration Operation Guidelines. Once issues are confirmed resolved, power supply and equipment operations are restored.

Unplanned interruption: In the event of an unexpected power outage, the Company promptly conducts inspections and troubleshooting according to the Power Restoration Operation Guidelines, verifiesd problem resolution, and restores power supply and equipment to normal operation.

Table 4.5.1.1-(1) Water and Electricity Interruption Statistics Table

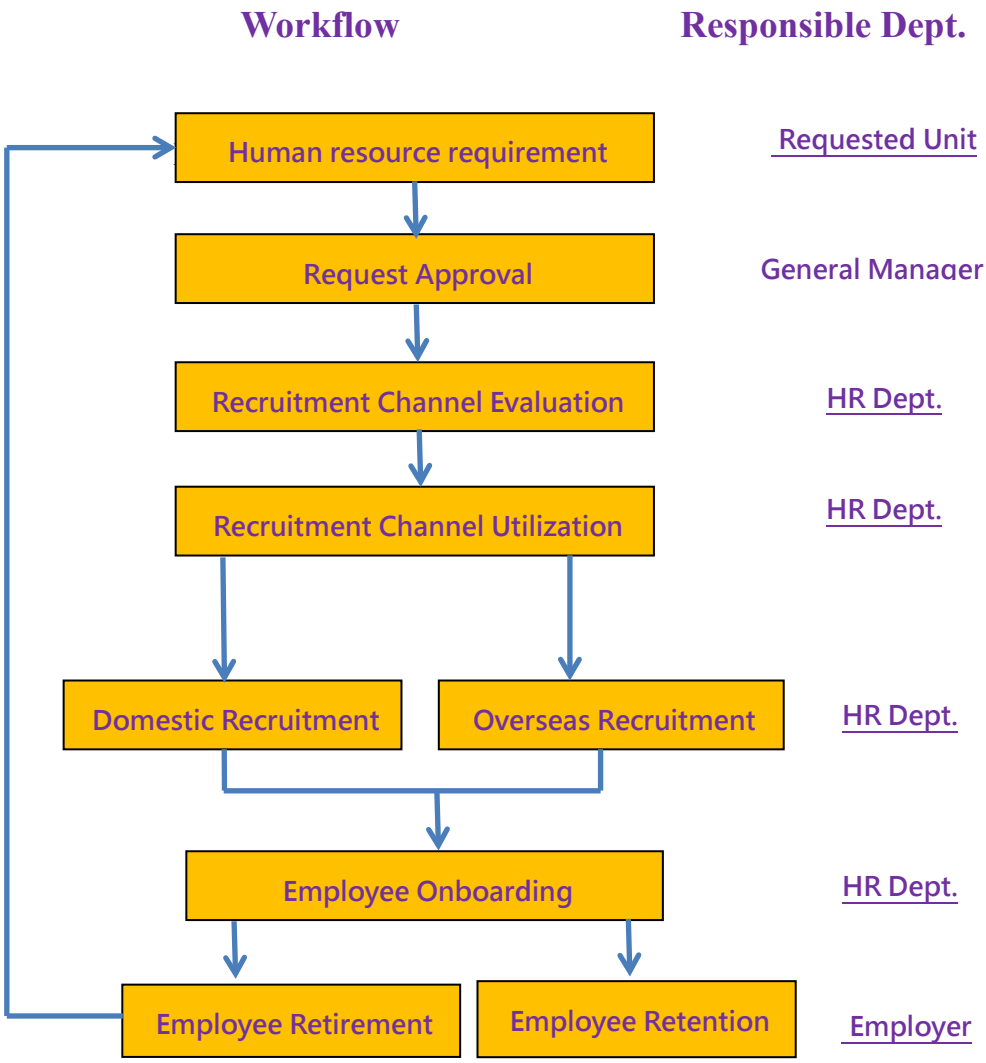
Item	2022	2023	2024	Notes
Water Supply Interruption	0	0	0	A Water Supply Interruption refers to an unexpected suspension of water supply. To day, no such incident have occurred.
Electricity Interruption	0	0	0	An electricity Interruption refers to an unexpected suspension of electricity supply. To date, no such incidents have occurred.
Total	0	0	0	-

4.5.1.2 Labor Shortage

Talent is a company's greatest asset, and effective allocation of human resources is essential for smooth operations Especially in today's low birth rate environment, recruitment chllenges are increasingly pronounced, making labor shortages a critical issue.

To address labor shortage and meet order demands, UNITED RADIANT TECHNOLOGY CORPORATION has implemented multiple measures: (1) Overtime work within the factory (in compliance with Labor Standards Act limits), (2) Participation in joint job fairs, (3) Single-company recruitment events, (4) Campus recruitment program, (5) Collaboration with government, industry, and academia for talent sourcing, (6) Posting job openings on job portals and social media platforms, (7) Publishing job listings in newspapers or inserts, (8) Posting openings on the National Employment Network, (9) Hiring temporary staff, (10) Outsourcing operations to third-party vendors, (11) Employees referral programs, (12) Re-hiring former employees, (13) Recruiting foreign workers, (14) Internal transfers and employee self-recommendations, and (15) Promoting automation in production processes. Through these diverse and flexible strategies, the company effectively addresses labor gaps, maintains operational continuity, and supports organizational stability.

UNITED RADIANT TECHNOLOGY CORPORATION Job Vacancy Process Flowchart, please refer to:



4.5.1.3 Fire and Earthquake

UNITED RADIANT TECHNOLOGY CORPORATION prioritizes emergency response and safety education for incidents such as fires and earthquakes. These measures aim to reduces casualties and property losses while minimizing disruption to operations and the surrounding community.

The Company implements the following emergency response measures and training programs:

Fire	
Emergency Response	Safety Awareness Education: 1. Provide all employees with regular fire safngety traini, covering: Common causes of fires and how to identify fire hazards. Proper use of fire extinguishers. Emergency evacuation procedures. 2. Emphasize correct emergency actions during a fire:

	Immediate evacuation of the building. Avoiding elevators. Following designated evacuation routes. 3. Develop and implement a comprehensive fFre Emergency Plan, specifying: Employee response procedures. Responsibilities for notifying the fire department. Evacuation protocols to ensure safe exits for all personnel.
Safety Education	1. Conduct fire evacuation drills every six months to ensure all personnel are familiar with and can execute evacuation procedures quickly and effectively. 2. Simulate various fire scenarios during drills to enhance employees'response capabilities and operational efficiency.
Emergency Signs and Facilities	1. Ensure that evacuation route signs and escape paths are clearly visible and accessible both inside and outside the building. 2. Regularly inspect and maintain evacuation routes, fire extinguishers, fire hydrants, and other safety equipment to ensureproper functionality.
Earthquakes	
Emergency Response	Develop and implement acomprehensiven earthquake emergency plan, including 1)measures to protect lives and property durijng and after an earthquake, 2) Procedure for contacting emergency response departments, and 3)how t Guidelines for managing potential secondary disasters, such as fires or structural damage.
Safety Education	1. Educate all employees on basic earthquake knowledge, including causes, warning systems, and appropriate action. 2. Emphasizeimmediate actions during an earthquake, such as taking shelter under sturdy structures and avoiding windows or hanging objects. 3. Conduct regular earthquake emergency drills simulating various intensities to test and enhance employees' response capabilities.
Building Safety Assessment	1. Conduct regular earthquake safety assessments of all buildings in accordance with applicable laws and regulations to ensure compliance with earthquake safety standards and implement necessary improvements. 2. Reinforce and repair structural components that may be vulnerable damaged during an earthquake.

Table 4.5.1.3-(1) Environmental Safety and Health Inspection Checklist

	2022	2023	2024	Number of Implementations
Daily Fire Hazard Inspection	V	V	V	Daily
Fire safety and evacuation facilities	V	V	V	Once a month
Fire safety equipment	V	V	V	Once a month
Earthquake Safety Education and Awareness Campaign	V	V	V	Once a year
Fire Safety Education Drill	V	V	V	Twice a year
Building Safety Assessment	NA	V	NA	Once every two years

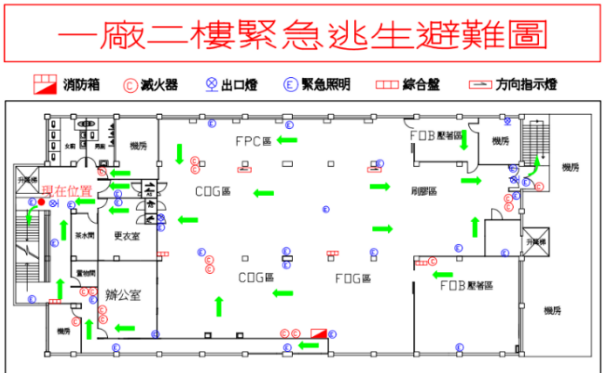


Figure 4.5.1-(1)
Emergency evacuation plan for the 2nd floor of Factory 1

Figure 4.5.1-(2)
Fire Alarm Control Panel and AED Installation on the 1st Floor of Factory

Figure 4.5.1-(3) Evacuation Direction Diagram for Building 1, 1st Floor

Figure 4.5.1-(4) Fire Extinguishers and Fire Hydrants in the Office on the 4th Floor of Factory 3

	
Figure 4.5.1-(5) 2024 Earthquake Drill	**Figure 4.5.1-(6) 2024 Fire Drill**

4.5.2 Significant Indirect Economic Impacts:

The implementation and disclosure of ESG practices have not created significant indirect economic impacts for UNITED RADIANT TECHNOLOGY CORPORATION Rather, these initiatives help the company align with global standards, address environmental and public health concerns, and enhance market recognition.

4.5.3 Recycling of Products and Their Packaging Materials:

Recycling products and their packaging is a key environmental practice. It reduces waste, conserve resources, improves environmental quality, and contributse toboth economic and social sustainability.

UNITED RADIANT TECHNOLOGY CORPORATION's products and packaging materials have the following key points:

- **Recycling Scope:** Recyclable items include post-customer products such as paper, plastic bottles, glass containers, and metal cans. Recyclable packaging includes cardboard boxes, plastic bags, and other packaging materials.
- **Recycling process:** The process invloves collection, sorting, transportation, processing, and reuse of materials.
- **Environmental Benefits:** Recycling reduces demand for natural resources, minimizes pollution and greenhouse gas emissions, and conserves energy. These practices protect the ecological environment and help mitigate global warming and resource depletion.
- **Economic Benefits:** Recycling supports a circular economy, generates job opportunities, and lowers production costs, and enable remanufacturing of new products or packaging, reducing the need for raw materials extraction and processing.
- **Social Benefits:** The recycling program raises public awareness of environmental protection, encourages employees to adopt environmentally friendly behaviors, and promotes social sustainability.

	
Figure 4.5.3-(1) Resource Recycling Area on the 3rd Floor of Factory 3	**Figure 4.5.3-(2) Waste Glass Storage Bin**
	
Figure 4.5.3-(3) Industrial Waste Classification and Storage Area	**Figure 4.5.3-(4) Industrial Waste Storage Area**

4.6 Product Quality Management

4.6.1 Quality Management

UNITED RADIANT TECHNOLOGY CORPORATION has implemented the IATF 16949:2016 / ISO 9001:2015 quality managemente system in line with international standards. Guided by quality policies, professionalism, and effective communication, the Company continuously reviews and improves processes, optimizing management tools, and enhances employees' problem-solving skills to ensure sustainable operations and deliver high-quality products and services.

In 2022, Focused onimproving the yield rate of TP products. Process adjustments addressed major defects, achieving a 1.21% increase in yield rate. Employee quality awareness and operational consistency were strengthened, with cumulative quality training exceeding 100 hours.

In 2023, the LCM product line targetedcritical production processes, reducing the rework rate by 0.24%. Professional training for LCD modules totaled over 20 hours.

In 2024, Continued focus on LCM yield improvement through automation, resulting in an 8.06% increase in yield Employee team capabilities were strengthened with over 100 hours of training.

The Company adopts a project-focused quality management strategy, emphasizing key issues. In total, relevant quality training exceeded 220 hours, with both yield rates and rework rates showing positive trends, demonstrating continuous improvement and stable product quality under IATF/ISO-certified systems

Table 4.6.1-(1) Product Quality Management Performance Statistics Table

Year	Quality Certification	Quality Items	Actions Taken	Action Results	Employee Quality Training Hours	Product Category
2022	Pass	Yield Improvement	Individual projects	Yield improvement of 1.21%	>100 hours	TP
2023	Pass	Reduce rework	Individual projects	Re-submission rate decreased by 0.24%	>20 hours	LCM
2024	Pass	Yield improvement	Individual projects	Yield rate increased by 8.06%	>100 hours	LCM

4.6.2 Customer Relationship Management

4.6.2.1 Service Improvement Meetings

Conduct regular video conferences with clients to understand their needs, monitor ongoing cases, and providee product training.

- Arrange high-level mutual visits to foster deeper communication and strengthen partnerships.
- Regularly client visits are conduct to introduce new products and share future R&D directions.
- Collaborate with clients on t next-generation products deelopment to crea mutual growth and long-term value.

4.6.2.2 Customer Satisfaction Survey

Conduct annual customer satisfaction survey between May and June for clients with rearly purchases exceedingNT$1 million. The survey covers six categories and 15 questions, compiled into a report for managememnt review The average satisfaction score in 2022 was 83.8 points; In 2023was 90.6 points, and in 2024 was 86.8 points.

Survey Categories:

1. New development projects - communication and speed.
2. Mass Production Delivery – Timeliness of confirmed orders and responsiveness to urgent requests.
3. Quality - Product defect rate vesus industry average, response speed to urgent issues, and RMA compliance handlings.
4. Quotation - Specification confirmation and price negotiation.
5. Sales personnel: Attitude, professionalism, and telephone etiquette.
6. Company Image - Demonstrates innovation, speed, and professionalism.

In 2024, global inflation from the Russia-Ukraine conflict and reduced customer inventory led to

stricter supplierrequirements, cauing a temporary decline in satisfaction.

Table 4.6.2-(1) Customer Satisfaction Survey Results Table

Year	Number of Surveyed Clients	Number of Respondents	Average Satisfaction Score	Highest Satisfaction Level	Lowest Satisfaction Score	Main customer feedback
2022	65	28	83.8	Business Correspondence	Mass Production Delivery Schedule	Professional and efficient
2023	65	35	90.6	Business Correspondence	Price	Price Competition Needs improvement
2024	62	2	86.8	Business Correspondence	Mass production delivery date	Please provide product planning for medium-sized products and above

4.6.2.3 Shipping Quality Management

Random inspections are conducted on every batch prior to shipment, including electrical testing and visual inspections, allowing early detection of defects and proactive preventive measures.

1 Raw Materials: Verify that all raw materials meet customer specifications and requirements.

2 Production Management: Adhere strictly to instruction manual and standard operating procedure throughout production.

3 Testing and Visual Inspection: Perform 100% electrical testing and visual inspection on each batch to ensure product quality, and prevent defective products from reaching customers.

4 Communication: Maintain strong communication channels to understand and address customer needs.

5 Personnel and Production Oversight:

(1) Personnel follow SOPs and conduct inspections in accordance with established standards.

(2) Skill assessments for all production personnel are conducted every six months.

(3) Aautomation is applied to reduce human error.

(4) Monthly yield meetings review progress and yield rates across project.

(5) New automated production equipment introduced in 2024 to further improve quality.

Shipping Quality Process. Please refer to the diagram below for a visual overview of the quality management workflow.:

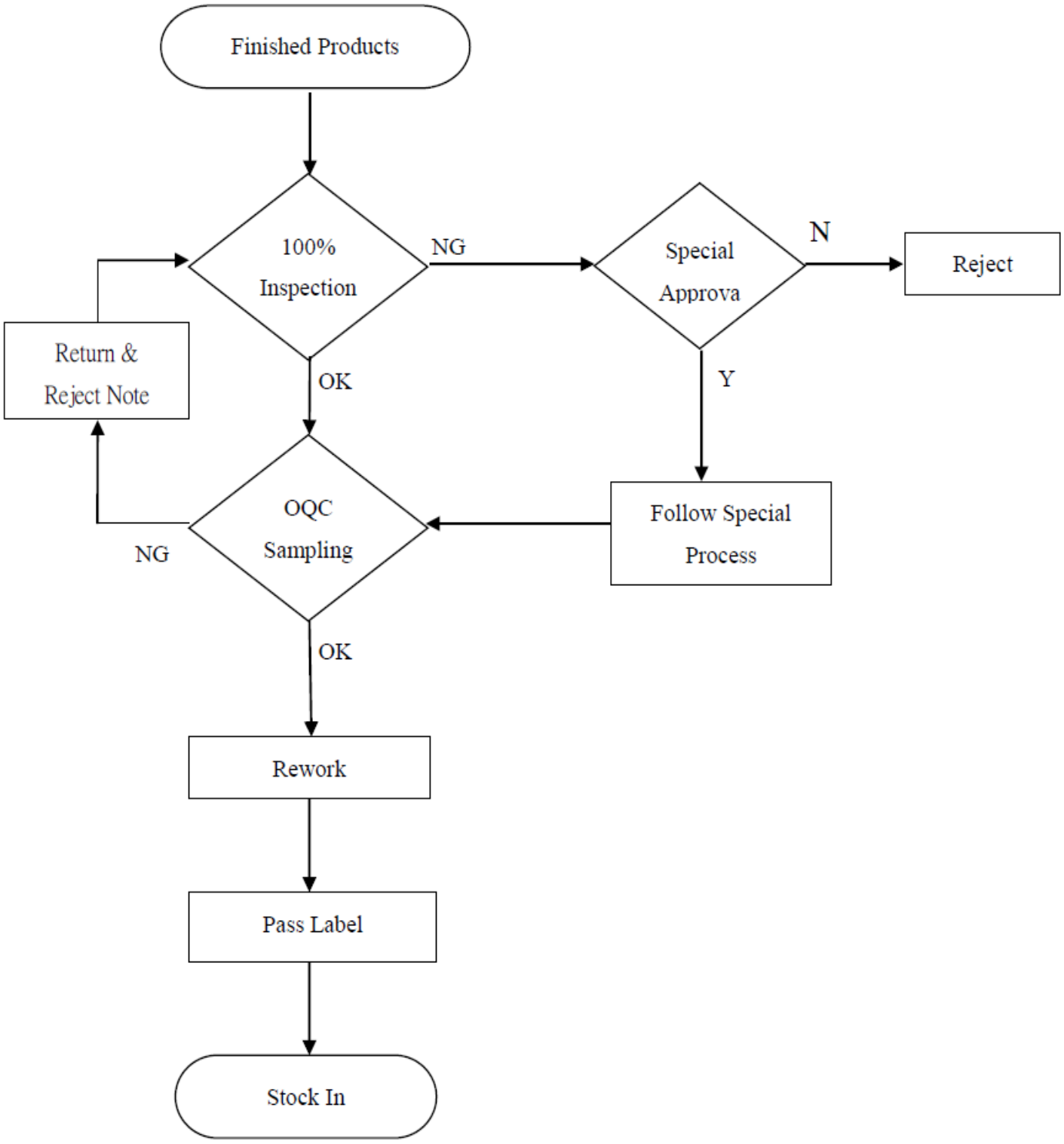


Figure 4.6.2.3-(1) Shipping Quality Process Diagram

作　業　指　導　書

CONFIDENTIAL(C)

作業名稱	使用設備	使用器材	製/修訂	審查	審查	核准
電氣測試(E/T)	1.電氣測試機台 2.測座及PCB板	導電連接棒 毛刷 偏光板 圖形 目鏡 卡尺 點線規 晶子	廖志峰	謝其全	陳大倉 林易爵	徐啓憲
			文件編號	版次	製訂日期	修訂日期	頁次
			URT-MI-305	3	84.05.18	2024.04.29	4/5

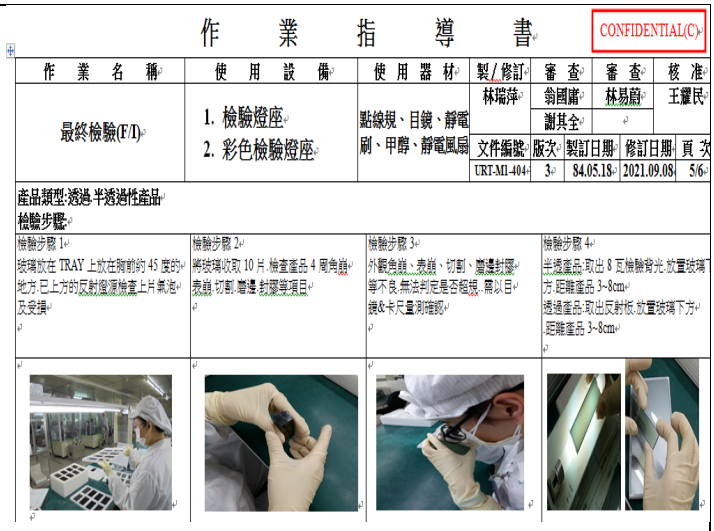
二代電測機(永士泰)作業 TAB 產品確認機台上下節段短路正常測試方式

1.當使用二代電測機(永士泰)作業 TAB 機種時,作業前須確認機台上下節段,上節段與下節段短路時,機台是否正常鳴叫測試方式如下圖所示需使用晶子尖端接觸 PCB 板上 Common & Segment 線路

2-1 測試機台上下節段短路是否正常,使用晶子尖端接觸 S1 與 C1 來確認

2-2 當機台上節段,下節段與上下節段短路時即表示正常

Figure 4.6.2.3-(1) Production is conducted in accordance with the standard operating procedures (SOPs).



作　業　指　導　書

CONFIDENTIAL(C)

作業名稱	使用設備	使用器材	製/修訂	審查	審查	核准
最終檢驗(F/I)	1. 檢驗燈座 2. 彩色檢驗燈座	點線規、目鏡、靜電刷、甲醇、靜電風扇	林瑞萍	翁國庫 謝其全	林易爵	王耀民
			文件編號	版次	製訂日期	修訂日期	頁次
			URT-MI-404	3	84.05.18	2021.09.08	5/6

產品類型:透過,半透過性產品

檢驗步驟

檢驗步驟 1	檢驗步驟 2	檢驗步驟 3	檢驗步驟 4
玻璃放在 TRAY 上放在附約約 45 度的地方,已上方的反射燈源檢查上片氣泡及受損	將玻璃收取 10 片,檢查產品 4 個角錨表錨,切割,崩邊,封膠等項目	外觀色錨、表錨、切割、崩邊封膠等不良,無法判定是否超規,需以目鏡或卡尺量測確認	半透產品:取出 8 瓦檢驗背光,放置玻璃方,距離產品 3~8cm 透過產品:取出反射板,放置玻璃下方,距離產品 3~8cm

Figure 4.6.2.3-(2) 100% visual inspection of each batch

Figure 4.6.2.3-(3) Equipment uses automated production to reduce human error rates

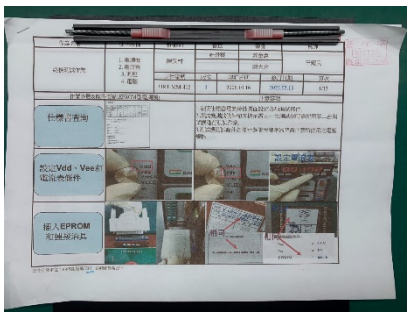


Figure 4.6.2.3-(4) Personnel follow standard operating procedures

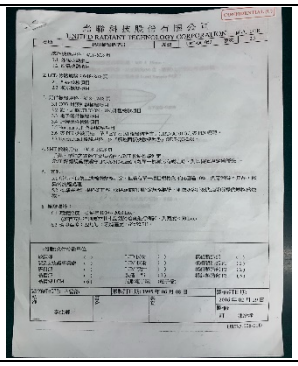


Figure 4.6.2.3-(5) Personnel conduct product inspections in accordance with inspection standards

4.7 Sustainable Supply Chain Management

4.7.1 Composition and Types of Suppliers

UNITED RADIANT TECHNOLOGY CORPORATIONmaintains a global network of supply chain partners to support its operations. Between 2022 and 2024, the Company engaged with an average of approximately 550 suppliers annually.

To ensure effective management, suppliers are categorized into seven major groups according to procurement type:

1. Raw material suppliers– including glass substrates, chemicals, polarizing plates, backlight modules, driver ICs, printed circuit boards, plastic components, and metal parts
2. Non-raw material suppliers
3. Process outsourcing vendors
4. Waste management partners
5. Human resource outsourcing vendors
6. Service outsourcing vendors
7. Transportation-related vendor.

This classification enables UNITED RADIANT TECHNOLOGY CORPORATION to better manage supplier relationships, enhance supply chain resilience, and ensure sustainable practices across procurement activities.

Table 4.7.1-(1) Supplier Categories of UNITED RADIANT TECHNOLOGY CORPORATION

Supplier Category	Number			Definition
	2022	2023	2024	
Raw material suppliers	253	254	250	Materials used in products
Non-raw material manufacturers	257	228	226	Materials not directly used in the product
Equipment parts suppliers	6	11	17	Equipment and components
Waste disposal service providers	13	7	9	Waste recycling
Human Resources Outsourcing Company	3	3	3	Human Resources Brokerage
Service Outsourcing Provider	8	8	10	Accounting firms, corporate secretarial services, insurance
	3	3	4	Software Company, System Integration Vendor
	3	3	3	Actuaries, Appraisal

				Companies
	3	3	3	Customs Broker
Transportation	13	13	13	Transportation companies for import and export operations
Total	561	532	537	-

4.7.2 Sustainable Supply Chain Risk Management

UNITED RADIANT TECHNOLOGY CORPORATION is committed to being a long-termand reliable partner to itsr suppliers. The Procurement Department serves as the primary unit responsible for sustainable supply chain management. In addition to ensuring that products meet quality, technical, delivery, and cost requirements, the Companyplaces greater emphasis on suppliers' overall performance in governance, environmental, and social (ESG) aspects, working collaboratively to foster the development of a sustainable value chain.

To strengthen supplier management, the company has established a **regular risk assessment and identification mechanism** jointly implemented by the Procurement Department and the Quality Control Department. The Quality Control Department is responsible for reviewing supplier product quality and compliance on a monthly and quarterly basis, while the Procurement Department conducts overall risk assessments during the same period, covering both operational stability and ESG-related risks.

Through thsi systematic evaluation mechanism, suppliers are supported in identifying potential deficiencies early on and in continuously optimizing their operational performance, thereby reducing overall supply chain risks. This is a core elements of the company's sustainable risk management strategy. Furthermmore, UNITED RADIANT TECHNOLOGY CORPORATION has developed forward-looking climate risk management capabilities, enabling it to effectively respond to changes in the operating environment, transform risks into opportunities, and enhance the company's long-nterm sustainable competitiveness.

Supplier monthly/quarterly evaluation scores and grading (A–E) distribution (Data source: Quality Control- Supplier Incoming Inspection Monthly/Quarterly Report)

- Evaluation scores covering quality, defect response, delivery, cooperation, pricing, and other criteria, combined into a weighted total scores.
- Statistical distribution and number of suppliers across grades (A–E), along with analysis of annual trends.

Explanation of Grade A–Grade E grading criteria:

Grade	Weighted Total Score Range (Inclusive of Boundaries)	Scoring criteria
Grade A	Above 90 points	Outstanding performance, far exceeding standard requirements
Grade B	80–89 points	Good performance, above standard requirements
Grade C	70–79 points	Average performance, meets basic standards
Grade D	60–69 points	Performance slightly below expectations, improvement required
Grade E	Below 60 points	Performance does not meet standards, significant deficiencies

Table 4.7.2-(1) Supplier Evaluation and Grading Results Statistics

Year	Grade A	Grade B	Grade C	Grade D	Grade E	Remarks (Improvement/Counseling/Qualification Revoked)
2022	102	8	7	3	2	Grade D and below Meeting Discussion Whether to initiate counseling
2023	96	11	4	9	1	
2024	94	12	8	1	1	

***The above figures represent annual averages**

4.7.2.1 Risk Management Process

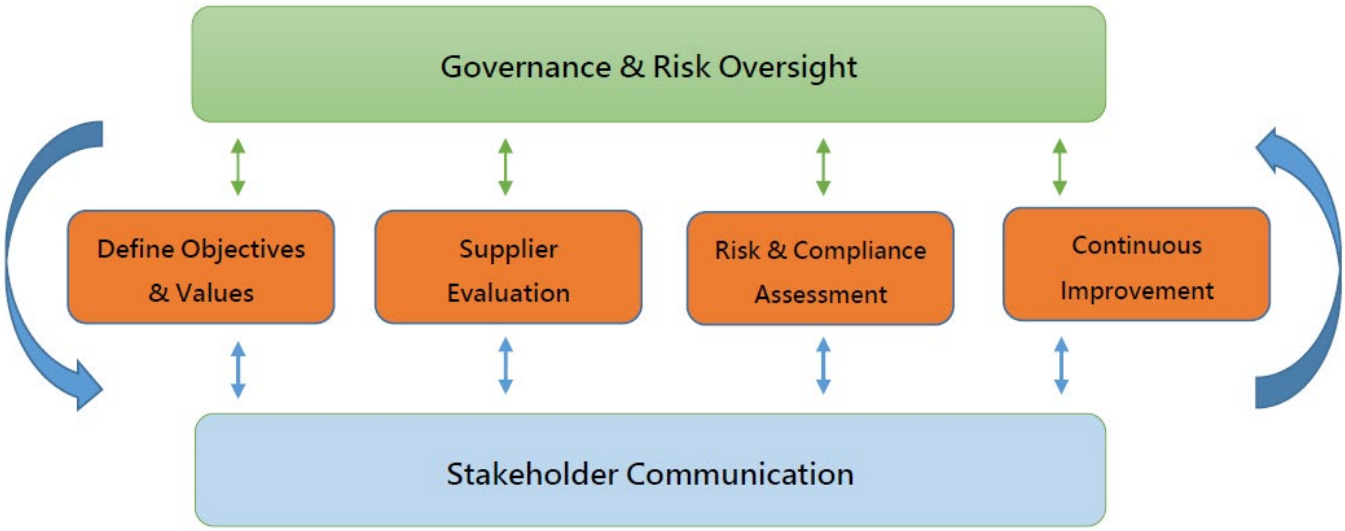


Figure 4.7.2.1-(1) Risk Management Process Diagram

4.7.2.2 Risk sources are as follows:

Risk Categories	Risk Description	Corresponding Management Measures	Responsible Unit
Operational Risk	Disruption in raw material supply, customer or supplier performance issues	Establish a list of alternative suppliers and conduct regular qualification reviews	Business Department, Procurement Department
Legal Compliance Risk	Improper handling of personal data which may result in reputational damage and loss of stakeholder trust.	Implementation of confidentiality agreements, employee training, regular audits, and the establishment of comprehensive policies and procedures	Human Resources Department, Legal Department
Environmental Risk	Impact from regulations and natural disasters	ISO certification, pollution management, disaster drills	Safety and Health Department
Financial Risk	Currency exchange rate fluctuations leading to financial risks	Utilizing derivative instruments to manage risks and adjust the borrowing structure	Finance Department

Table 4.7.2.2-(1) Risk Type and Risk Identification Improvement Statistics Table

Risk Type	Potential Impact	Number of Identified Items in 2024	Number of Items Improved in 2024	Key Control Measures
Operational Risk	Material production halt, insufficient production capacity	13	13	Identify second suppliers or alternative materials
Compliance Risk	Labor disputes	3	3	Dispute mediation established and work rules and related procedures revised
Environmental Risk	Waste Disposal Violations and Pollution	0	0	ISO Certification, Supplier Safety Training
Financial Risk	Exchange rate, capital allocation	1	1	Derivative Product Management

4.7.2.3 Risk Governance Strategy: From Internal Information Management to External Sustainability Risk Control

UNITED RADIANT TECHNOLOGY CORPORATION has strengthened internal information management by classifying information systems and assets, adopting risk grading, enhancing protection of sensitive data, and improving operational resilience. Externally, the Company has implemented continuous monitoring and guidance mechanism for supplier-covering ESG, compliance, and climate-related risks-s through environmental safety and social responsibility questionnaires. High-risk suppliers are included in

project audit plans (e.g., elf-assessment forms) to achieve end-to –end sustainable supply chain risk governance.

1. Internal Foundation: Establishing Information Governance and a Sustainable Thinking Culture

(1) Institutional Framework: Establish regulations for information systems and asset management, with clearly definitions for system documentation, maintenance, and risk assessment processes.

(2) Cultural Aspects: Strengthen employee awareness of information security and sustainability by integrating trade secrets protection, ESG values, and security eduation into onboarding and annual training programs.

(3) Process Aspects: Integrate information systems and asset management into sustainability audit internal control mechanisms to ensure transparency and compliance in reporting.

2. External Extension: Enhancing Sustainable Supply Chain Management

(1) Supplier Selection and Qualification:

The Procurement Department conducts preliminary supplier scoring and classification, iapplies information security measures such as access control, and strengthens supplier data management.

(2) Risk Identification and ESG Compliance Review: Apply a seven-dimension risk classification system (covering, country, industry, product, business, environment, social, and governance aspects) for initial review, documentation, and ongoing tracking.

(3) Confidentiality and Trade Secret Protection : All documents containing confidential information (e.g., negotiation records, contracts) must follow a icontrolled inventory and security system. Shared files are subject to departmental access restrictions, password protection, storage limitations, and activity logs.

4.7.3 Supplier Risk Identification Mechanism and Improvement Tracking

UNITED RADIANT TECHNOLOGY CORPORATION classifies suppliers based on multi-dimensional risk factors-including, ESG, environmental, and human rights considerations- and implements appropriate measures accordingly. While no independent audit projects were initiated in 2024, targeted audits will be launched based on risk assessment outcomes. For agents and trading partners that have yet to adopt ESG standards, the Company provides guidance and support, while gradually integrating ESG performance into procurement decision-making criteria.

Annual	Survey Items	Response Rate	Number of Compliant Suppliers	Non-Compliant Companies	Missing Explanation or Improvement Recommendations
2024 Newly added suppliers	Obtained ISO 14001 Environmental Management System Certification	7	3	4	Uncertified Most are small/entry-level suppliers/agents
	Has established a dedicated environmental safety department	7	2	5	Uncertified suppliers are mostly small-scale/entry-level suppliers/agents
	Wastewater/waste is legally entrusted to qualified contractors for disposal	7	3	4	Uncertified suppliers are mostly small-scale/entry-level suppliers/agents
	Prohibition of child labor and forced labor	7	3	4	Uncertified suppliers are mostly small/entry-level suppliers/agents
	Labor safety and health training is implemented	7	3	4	Uncertified suppliers are mostly small-scale/entry-level suppliers/agents
	No major violations in the past three years	7	3	4	Uncertified suppliers are mostly small/entry-level

					suppliers/agents
	Signed corporate social responsibility/sustainability commitment statement	7	3	4	Uncertified suppliers are mostly small/entry-level suppliers/agents

4.7.4 Response to Major Incidents (Supply Chain Disruption Examples)

- Group O Factory Restructuring: The factory in Southern Science Park was sold and restructured, resulting in the discontinuation of multiple TFT models and disrupting subsequent supply arrangements.
- Soft Board Factory (Tong O) Losses: Prolonged poor management led Tong O to operate at a loss and notify customers to cease orders, requiring a transition to alternative suppliers.
- Immediate Response: The Procurement Department, in collaboration with the Board of Directors and the Sustainability Development Committee, promptly initiated alternative solutions and coordinated responses to minimize operational impact.

4.7.5 Recommended Follow-Up Actions

- Develop comprehensive information governance guidelines and incorporate them into supplier management procedures.
- Enhance supplier management capabilities within the ERP system to improve data integration and audit efficiency.
- Strengthen integration between ERP and BI systems to enhance supply chain transparency and sustainability risk management.

5：Social (S)

5.1 Workforce Profile

Due to the impact of the pandemic and the poor economic environment in 2022 and 2023, UNITED RADIANT TECHNOLOGY CORPORATION slowed down its recruitment efforts. Additionally, due to the implementation of a multi-skilled workforce system internally, existing staff can handle some of the work requirements, resulting in a reduction in external recruitment. As a result, the number of employees has shown a decreasing trend due to natural attrition. In 2024, with an increase in orders, workforce supplementation is gradually resuming. The following is an analysis of the basic information of UNITED RADIANT TECHNOLOGY CORPORATION's employees, categorized into four aspects: (1) gender, (2) age, (3) management/technical personnel, and (4) employee demographics:

5.1.1 Gender Distribution of Company Employees

Since its establishment, UNITED RADIANT TECHNOLOGY CORPORATION has maintained a workforce primarily composed of female employees. Female employees are known for their meticulousness, focus, and traditional virtues of diligence and perseverance, enabling them to perform production line tasks effectively and with enthusiasm. As a result, the gender ratio at the company has consistently remained at less than 30% male employees and over 70% female employees.

All employees at UNITED RADIANT TECHNOLOGY CORPORATION are regular staff members, who demonstrate strong loyalty to the company and generally exhibit higher stability compared to temporary workers. This stability facilitates the development of specialized skills and expertise, contributing to the enhancement of the company's personnel capabilities and the stability of product quality. As a result, the company prioritizes hiring regular staff members when recruiting new employees. The following table shows the number and percentage of male and female employees in the factory for 2022, 2023, and 2024:

Table 5.1.1-(1) Gender Ratio of Employees at UNITED RADIANT TECHNOLOGY CORPORATION

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Full-time employees	No. of People	134	125	124	369	313	341	503	438	465
	%	26.64%	28.54%	26.67%	73.36%	71.46%	73.33%	100%	100%	100%
Temporary employees	No. of People	0	0	0	0	0	0	0	0	0
	%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total number of employees	No. of People	134	125	124	369	313	341	503	438	465
	%	26.64%	28.54%	26.67%	73.36%	71.46%	73.33%	100%	100%	100%

5.1.2 Age Distribution of Company Employees

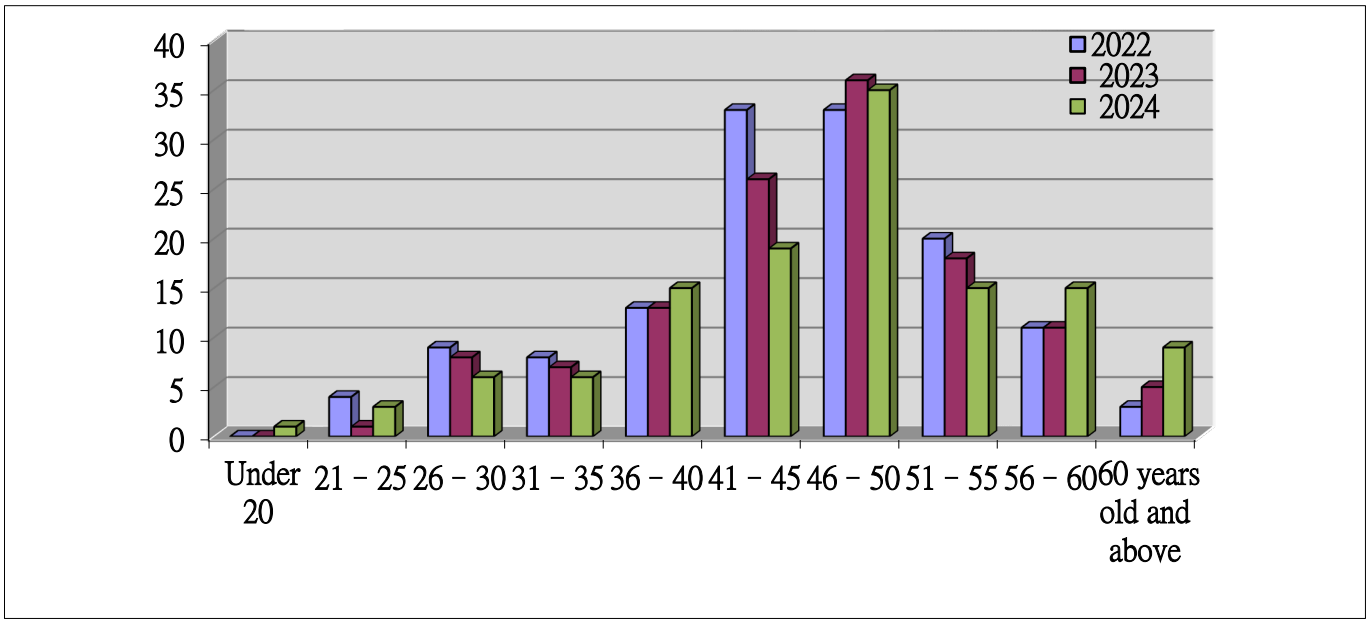
In accordance with international conventions and the emphasis placed by the United Nations Human Rights Organization on the protection of children, the employment of child labor requires greater attention and safeguards. UNITED RADIANT TECHNOLOGY CORPORATION adheres to the principle of respecting human rights and has explicitly stipulated in its company policies and internal hiring management regulations that it does not employ child labor. Therefore, all employees are aged 18 or older, and those under the age of 20 constitute only a very small proportion of the workforce.

The following table shows the age distribution of all employees in the company over the past three years. As can be clearly seen from the data in the table, employees aged 41 to 55 account for over 50% of the total workforce, constituting the company's main labor force. This indicates that UNITED RADIANT TECHNOLOGY CORPORATION is composed of experienced employees:

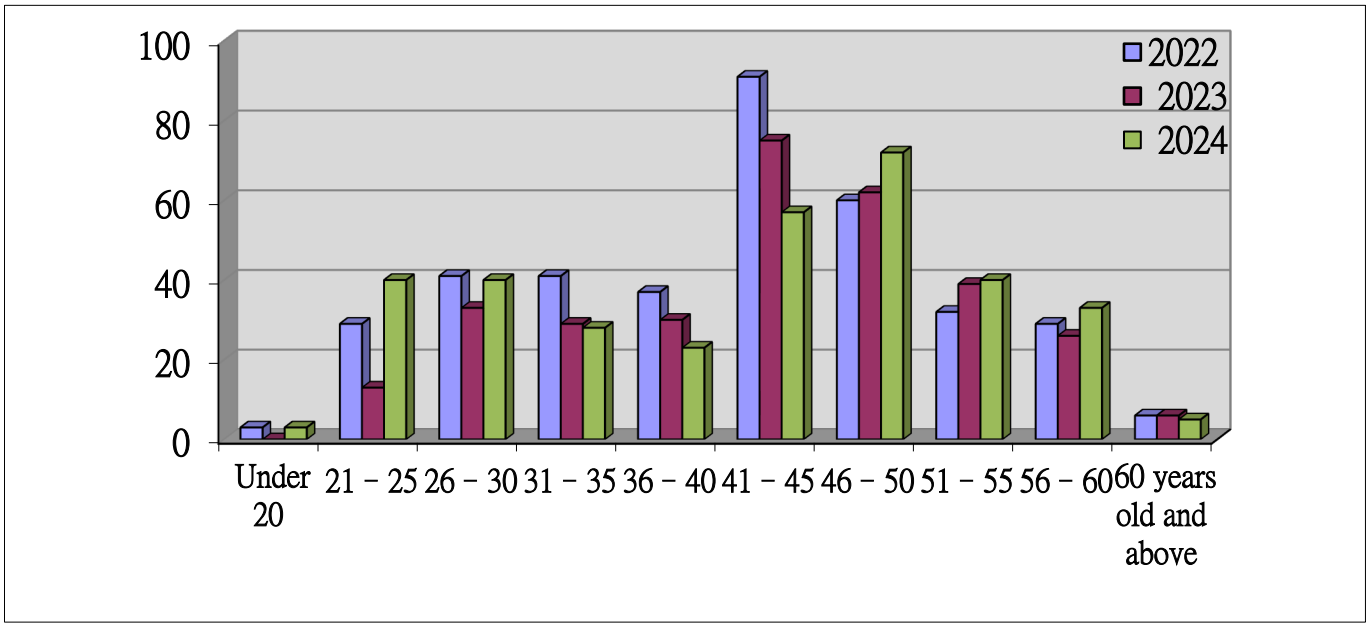
Table 5.1.2-(1) Gender and Age Distribution of Employees at UNITED RADIANT TECHNOLOGY CORPORATION

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Under 20 years old	No. of People	0	0	1	3	0	3	3	0	4
	%	0.00%	0.00%	0.22%	0.60%	0.00%	0.65%	0.60%	0.00%	0.86%
21–25 years old	No. of People	4	1	3	29	13	40	33	14	43
	%	0.80%	0.23%	0.65%	5.77%	2.97%	8.6%	6.56%	3.20%	9.24%
26–30 years old	No. of People	9	8	6	41	33	40	50	41	46
	%	1.79%	1.83%	1.29%	8.15%	7.53%	8.6%	9.94%	9.36%	9.89%
31–35 years old	No. of People	8	7	6	41	29	28	49	36	34
	%	1.59%	1.60%	1.29%	8.15%	6.62%	6.02%	9.74%	8.22%	7.31%
36–40 years old	No. of People	13	13	15	37	30	23	50	43	38
	%	2.58%	2.97%	3.23%	7.36%	6.85%	4.95%	9.94%	9.82%	8.17%
41–45 years old	No. of People	33	26	19	91	75	57	124	101	76
	%	6.56%	5.94%	4.09%	18.09%	17.12%	12.26%	24.65%	23.06%	16.34%
46–50 years old	No. of People	33	36	35	60	62	72	93	98	107
	%	6.56%	8.22%	7.53%	11.93%	14.16%	15.48%	18.49%	22.37%	23.01%
51–55 years old	No. of People	20	18	15	32	39	40	52	57	55
	%	3.98%	4.11%	3.23%	6.36%	8.90%	8.6%	10.34%	13.01%	11.83%
56–60 years old	No. of People	11	11	15	29	26	33	40	37	48
	%	2.19%	2.51%	3.23%	5.77%	5.94%	7.1%	7.95%	8.45%	10.32%
60+ years old	No. of People	3	5	9	6	6	5	9	11	14
	%	0.60%	1.14%	1.94%	1.19%	1.37%	1.08%	1.79%	2.51%	3.01%
Total number of employees	No. of People	134	125	124	369	313	341	503	438	465
	%	26.64%	28.54%	26.67%	73.36%	71.46%	73.33%	100%	100%	100%

Male employees are primarily aged 41 to 55, with those aged 46 to 50 constituting the largest age group in 2023 compared to the past three years. The age distribution of male employees is as follows; please refer to the table below:



Female employees are primarily aged 41 to 55. In 2022, the 41 to 45 age group had the highest number of employees among all age groups over the past three years. The age distribution of female employees is shown in the table below:



5.1.3 Company Management/Technical Staff

The company provides promotion opportunities for employees who demonstrate outstanding performance or specialized expertise. Promotion positions are categorized into two main systems: direct personnel, primarily focused on manufacturing production lines, and indirect personnel, primarily focused on office operations. Direct personnel management positions include Team Leader and Group Leader; indirect personnel management positions include Supervisor, Assistant Section Chief, Section Chief, Assistant Manager, Manager, Department Head, Deputy General Manager, and General Manager. The following table shows the number and proportion of management and non-management personnel by gender from 2022 to 2024:

Table 5.1.3-(1) UNITED RADIANT TECHNOLOGY CORPORATION Management/Technical Staff Ratio Table

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Management Personnel	No. of People	72	70	69	62	57	56	134	127	125
	%	53.73%	56.00%	55.20%	16.80%	18.21%	16.42%	26.64%	29.00%	26.88%
Other (including technical personnel)	No. of People	62	55	55	307	256	285	369	311	340
	%	46.27%	44.00%	44.80%	83.20%	81.79%	83.58%	73.36%	71.00%	73.12%
Total number of employees	No. of People	134	125	124	369	313	341	503	438	465
	%	26.64%	28.54%	26.67%	73.36%	71.46%	73.33%	100%	100%	100%

Further analysis of the distribution of company managers and technical staff by "**age**" and "**years of service**" based on the table above reveals that the majority of managers **are concentrated in the 41 to 50 age group (15.5% in 2022, 17.35% in 2023, and 12.91% in 2024), and their years of service are concentrated in the 16 to 25 years range (13.12% in 2022, 13.25% in 2023,** and **10.54% in 2024),** indicating that the company's management team consists of stable, experienced, and highly skilled individuals with significant advantages in work proficiency and technical capabilities. The data analysis is as follows:

Age Distribution

UNITED RADIANT TECHNOLOGY CORPORATION Management Personnel Age Distribution Table

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Under 20 years old	No. of People	0	0	0	0	0	0	0	0	0
	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21–25 years old	No. of People	0	0	0	0	0	0	0	0	0
	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26–30 years old	No. of People	1	1	1	1	1	0	2	2	1
	%	0.20%	0.23%	0.22%	0.20%	0.23%	0.00%	0.40%%	0.46%%	0.22%
31–35 years old	No. of People	3	2	0	3	2	2	6	5	2
	%	0.60%	0.46%	0.00%	0.60%	0.46%	0.43%	1.19%	1.14%	0.43%
36–40 years old	No. of People	5	6	7	5	3	2	10	11	9
	%	0.99%	1.37%	1.51%	0.99%	0.68%	0.43%	1.99%	2.51%	1.94%
41–45 years old	No. of People	15	13	8	16	12	11	31	29	19
	%	2.98%	2.97%	1.72%	3.18%	2.74%	2.36%	6.16%	6.62%	4.09%
46–50 years old	No. of People	22	22	23	25	23	18	47	47	41
	%	4.37%	5.02%	4.95%	4.97%	5.25%	3.87%	9.34%	10.73%	8.82%
51–55 years old	No. of People	14	12	10	8	10	14	22	20	24
	%	2.78%	2.74%	2.15%	1.59%	2.28%	3.01%	4.37%	4.57%	5.16%
56–60 years old	No. of People	9	10	13	3	5	8	12	13	21
	%	1.79%	2.28%	2.80%	0.60%	1.14%	1.72%	2.39%	2.97%	4.52%
60+ years old	No. of People	3	4	7	1	1	1	4	5	8
	%	0.60%	0.91%	1.51%	0.20%	0.23%	0.21%	0.80%	1.14%	1.72%
Total number of employees	No. of People	72	70	69	62	57	56	134	127	125
	%	14.31%	15.98%	14.84%	12.33%	13.01%	12.04%	26.64%	29.00%	26.88%

Age Distribution Table of Technical Staff at UNITED RADIANT TECHNOLOGY CORPORATION

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Under 20 years old	No. of People	0	0	1	3	0	3	3	3	4
	%	0.00%	0.00%	0.22%	0.60%	0.00%	0.65%	0.60%	0.68%	0.86%
21–25 years old	No. of People	4	1	3	29	13	40	33	30	43
	%	0.80%	0.23%	0.65%	5.77%	2.97%	8.60%	6.56%	6.85%	9.25%
26–30 years old	No. of People	8	7	5	40	32	40	48	47	45
	%	1.59%	1.60%	1.08%	7.95%	7.31%	8.60%	9.54%	10.73%	9.68%
31–35 years old	No. of People	5	6	6	38	27	26	43	44	32
	%	0.99%	1.37%	1.29%	7.55%	6.16%	5.59%	8.55%	10.05%	6.88%
36–40 years old	No. of People	8	7	8	32	27	21	40	39	29
	%	1.59%	1.60%	1.72%	6.36%	6.16%	4.52%	7.95%	8.90%	6.24%
41–45 years old	No. of People	18	13	11	85	63	46	103	98	57
	%	3.58%	2.97%	2.37%	16.90%	14.38%	9.89%	20.48%	22.37%	12.26%
46–50 years old	No. of People	11	14	12	35	39	54	46	49	66
	%	2.19%	3.20%	2.58%	6.96%	8.90%	11.61%	9.15%	11.19%	14.19%
51–55 years old	No. of People	6	6	5	24	29	26	30	30	31
	%	1.19%	1.37%	1.08%	4.77%	6.62%	5.59%	5.96%	6.85%	6.67%
56–60 years old	No. of People	2	1	2	26	21	25	28	27	27
	%	0.40%	0.23%	0.43%	5.17%	4.79%	5.38%	5.57%	6.16%	5.81%
60+ years old	No. of People	0	1	2	5	5	4	5	6	6
	%	0.00%	0.23%	0.43%	0.99%	1.14%	0.86%	0.99%	1.37%	1.29%
Total number of employees	No. of People	62	56	55	317	256	285	379	312	340
	%	12.33%	12.79%	11.83%	63.02%	58.45%	61.29%	75.35%	71.23%	73.12%

Years of Service Distribution

UNITED RADIANT TECHNOLOGY CORPORATION Management Personnel Tenure Range Table

item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
0~5 years	No. of People	6	4	8	2	2	1	8	6	9
	%	1.19%	0.91%	1.72%	0.40%	0.46%	0.22%	1.59%	1.37%	1.94%
6~10 years	No. of People	12	13	11	6	5	5	18	18	16
	%	2.39%	2.97%	2.37%	1.19%	1.14%	1.08%	3.58%	4.11%	3.44%
11~15 years	No. of People	8	9	9	4	2	4	12	11	13
	%	1.59%	2.05%	1.94%	0.80%	0.46%	0.86%	2.39%	2.51%	2.80%
16~20 years	No. of People	12	11	9	16	15	7	28	26	16
	%	2.39%	2.51%	1.94%	3.18%	3.42%	1.51%	5.57%	5.94%	3.44%
21~25 years	No. of People	20	15	13	18	17	20	38	32	33
	%	3.98%	3.42%	2.80%	3.58%	3.88%	4.30%	7.55%	7.31%	7.10%
26~30 years	No. of People	11	13	11	14	12	14	25	25	25
	%	2.19%	2.97%	2.37%	2.78%	2.74%	3.01%	4.97%	5.71%	5.38%
31~35 years	No. of People	3	5	8	2	4	5	5	9	13
	%	0.60%	1.14%	1.72%	0.40%	0.91%	1.08%	0.99%	2.06%	2.80%
Total number of employees	No. of People	72	70	69	62	57	56	134	127	125
	%	14.31%	15.98%	14.84%	12.33%	13.01%	12.04%	26.64%	29.00%	26.88%

Technical Staff Seniority Range Table of UNITED RADIANT TECHNOLOGY CORPORATION

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
0~5 years	No. of People	34	24	24	137	99	129	171	123	153
	%	6.76%	5.48%	5.16%	27.23%	22.60%	27.74%	34.00%	28.08%	32.90%
6~10 years	No. of People	8	13	11	34	35	41	42	48	52
	%	1.59%	2.97%	2.37%	6.76%	7.99%	8.82%	8.35%	10.96%	11.18%
11~15 years	No. of People	4	3	5	17	14	12	21	17	17
	%	0.80%	0.69%	1.08%	3.38%	3.20%	2.58%	4.17%	3.88%	3.66%
16~20 years	No. of People	6	6	4	34	33	17	40	39	21
	%	1.19%	1.37%	0.86%	6.76%	7.53%	3.66%	7.95%	8.90%	4.52%
21~25 years	No. of People	7	6	4	57	50	51	64	56	55
	%	1.39%	1.37%	0.86%	11.33%	11.42%	10.97%	12.72%	12.78%	11.83%
26~30 years	No. of People	3	3	5	26	24	29	29	27	34
	%	0.60%	0.69%	1.08%	5.17%	5.48%	6.24%	5.77%	6.16%	7.31%
31~35 years	No. of People	0	0	2	2	1	6	2	1	8
	%	0.00%	0.00%	0.43%	0.40%	0.23%	1.29%	0.40%	0.23%	1.72%
Total number of employees	No. of People	62	55	55	307	256	285	369	311	340
	%	12.33%	12.56%	11.83%	61.03%	58.45%	61.29%	73.36%	71.00%	73.12%

5.1.4 Employee Demographic Analysis

Our company adheres to established policies of ethnic equality and non-discrimination based on gender. We strive to create an inclusive work environment that accommodates diverse employee backgrounds, with the goal of supporting employees from all groups. We hire individuals with the necessary skills and abilities who can contribute directly or indirectly to the company's productivity and operational performance. During the hiring process, we treat migrant workers (primarily Thai nationals), **new residents,** and individuals with disabilities equally, providing them with equal employment opportunities. After employment, we ensure their rights are protected and strive to promote ethnic integration. The following table shows the proportion of domestic employees, foreign migrant workers, and individuals with disabilities:

Table 5.1.4-(1) Employee Ethnic Group Proportion Table of UNITED RADIANT TECHNOLOGY CORPORATION

Item		Male			Female			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024
Total number of employees	No. of People	134	125	125	369	313	340	503	438	465
	%	26.64%	28.54%	26.88%	73.36%	71.46%	73.12%	100%	100%	100%
Foreign migrant workers	No. of People	0	0	0	79	59	94	79	59	94
	%	0%	0%	0%	15.71%	13.47%	20.22%	15.71%	13.47%	20.22%
Disability	No. of People	3	4	3	4	3	5	7	7	8
	%	0.6%	0.91%	0.65%	0.79%	0.69	1.07%	1.39%	1.6%	1.72%
Total number of employees	No. of People	3	4	3	83	62	99	86	66	102
	%	0.6%	0.91%	0.65%	10.54%	14.16%	21.29%	17.1%	15.07%	21.94%

5.2 Labor Relations

5.2.1 Labor-Management Communication and Consultation

5.2.1.1 Organization and Operation of Labor-Management Meetings

To enable employees to work in a stable and secure environment while contributing to the company's steady growth and achieving the goals of profit-sharing and sustainable operations, UNITED RADIANT TECHNOLOGY CORPORATION actively implements various mechanisms to foster positive interaction between employers and employees. Among these, the Labor-Management Meeting serves as the most important communication platform. The meeting consists of five representatives each from the labor and management sides. Labor representatives are elected by employee voting, while management representatives are appointed by the company. Each term lasts four years, and the current meeting is the seventh session.

The labor-management meetings are held every three months. The secretary issues meeting notices in advance, solicits agenda items from both sides, and prepares the meeting agenda. During the meeting, issues are discussed, and the meeting minutes are announced to all employees afterward. Over the years, the Labor-Management Meeting at UNITED RADIANT TECHNOLOGY CORPORATION has served as a bridge between labor and management, not only assisting in resolving suggestions and requests raised by labor representatives but also conveying important policies and promotional matters from management. Through the continuous and institutionalized operation of the Labor-Management Meeting, the company has promoted harmonious labor-management relations, promptly resolved potential labor disputes, and laid a solid foundation for sustainable development.

5.2.1.2 Handling of Labor-Management Meeting Agendas and Communication Outcomes

The number of agenda items for each year from 2022 to 2024 is shown in the table below. Most proposals were resolved during the meetings, while a small number required further time and were listed as follow-up items, all of which were addressed before the next meeting. The majority of significant improvements discussed in the meetings were related to employee leave, expense reimbursement, and personal insurance.

Table 5.2.1.2-(1) Annual Labor-Management Meeting Operation Statistics Table

Year	Number of Meetings Held	Total Number of Agenda Items	Employee Proposals	Policy Promotion	Resolved issues	Issues pending follow-up	Key improvement items (summary)
2022	4	25	17	15	17	2	Meal allowance increased from $30 to $35. Vaccine sick leave unit changed from "days" to "hours." Overtime meal subsidy updated to $50. Added group accident insurance
2023	4	10	9	19	11	0	Approved Compensatory leave advance mechanism (2024).
2024	4	18	13	14	16	2	Cancellation of compensatory leave advance (2024) The company has added insurance benefits for medical expenses incurred due to accidents.

5.2.2 Employee Turnover Management

5.2.2.1 Resignation Counseling and Transfer Mechanism

Employee resignation not only represents a loss of manpower but may also result in the loss of valuable talent. To effectively retain outstanding talent, the company proactively understands the reasons for resignation before an employee leaves. If the primary reason for resignation is poor job adaptation and the company has other suitable positions available, the company will consult with the departing employee regarding internal transfer options to retain talent.

Additionally, the HR department compiles monthly personnel reports to analyze and statistically track employee resignation reasons, identify patterns in resignation causes, and present relevant data at management meetings for reference. Employee turnover rate is included as a key performance indicator (KPI) for the HR department, with improvement strategies presented at management review meetings every six months to continuously enhance human resources management and talent retention effectiveness.

5.2.2.2 Analysis of Resignation Reasons

Following the lifting of pandemic restrictions, the workforce gradually recovered and expanded, with an increase in new hires, leading to a corresponding rise in the turnover rate. Additionally, as the economy gradually recovered and external job opportunities increased, employee stability declined. From 2022 to 2024, the number of departures increased slowly. Among the reasons for departure, retirement, family-related factors, and seeking better opportunities elsewhere ranked as the top three, with all other reasons categorized under "other factors."

To address human resource needs and optimize talent utilization, the company implemented internal job rotation programs to ensure employees are placed in roles that align with their skills and reduce turnover. In 2022, 34 employees were rotated; in 2023, 34 employees were rotated; and in 2024, 46 employees were rotated.

Table 5.2.2.2-(1) Statistics on Reasons for Employee Departures

Year	Number of Departures	Main Categories of Resignation Reasons				Number of Internal Transfers	Remarks
		Number of retirees	Family reasons	Promotion to a higher position	Other		
2022	81	5	10	7	59	Indirect 11 Direct 23	Direct; Factory relocation Indirect; Departmental relocation
2023	88	15	17	13	43	Indirect 7 Direct 27	Same as above
2024	109	14	12	15	68	Indirect 12 Direct 34	Same as above

5.2.3 Retirement Care and Benefits System

5.2.3.1 Pension System (New System/Old System) Description

UNITED RADIANT TECHNOLOGY CORPORATION has been in operation for over 30 years, and many of its senior employees have reached retirement age. Currently, employees who meet the retirement criteria are subject to either the new or old pension system. Employees hired before July 1, 2005, are under the old system, while the new system was implemented starting July 1, 2005. All employees hired after July 1, 2005, are automatically under the new system. However, employees under the old system may choose to switch to the new system or remain under the old system within five years in accordance with the law.

Regardless of whether employees are subject to the new or old pension system, the company contributes to their retirement pensions on a monthly basis in accordance with the law. Employees who meet the retirement conditions and apply for retirement will receive their retirement pensions, ensuring financial security for their post-retirement lives.

5.2.3.2 Protection and Management of Retired Employees' Rights

UNITED RADIANT TECHNOLOGY CORPORATION began the retirement process for employees on August 30, 2006, when the first eligible employee applied for retirement. Since then, the company has processed retirement applications from employees. Upon receiving a retirement application, the company first verifies whether the employee meets the legal eligibility criteria for retirement. Then, the company calculates the employee's retirement base and retirement benefits in accordance with the law. Finally, the company applies to Taiwan Bank for the payment of retirement benefits to the retired employee. After Taiwan Bank reviews the documents and confirms their accuracy, it issues a check and mails it to the company. Upon receiving the check, the company notifies the retired employees to come and collect it and sign for it. To express gratitude for their years of dedication to the company, the company specially prepares retirement trophies to be awarded to the retired employees. If the company holds a year-end banquet that year, it will specially invite the retired employees back to the company to participate in the celebration activities.

The number of employees meeting retirement criteria over the past three years is as follows:

Table 5.2.3.2-(1) Guanglian Technology Co., Ltd. Employee Retirement Statistics Table

Year	Number of Employees Eligible for Retirement	Actual Number of Retirees in the Current Year	Number of Employees Retiring Under the New System	Number of Employees Retiring Under the Old System	Number of employees switching to the new system	Number of employees rehired after retirement	Remarks
2022	150	13	0	13	0	0	-
2023	134	16	0	16	0	0	-
2024	119	14	1	13	0	0	-

5.2.4 Compensation and Benefits

5.2.4.1 Salary Disbursement Management and Incentive Mechanisms

UNITED RADIANT TECHNOLOGY CORPORATION's payroll cycle runs from the 26th of each month to the 25th of the following month. Salaries are paid monthly on the 5th of each month. UNITED RADIANT TECHNOLOGY CORPORATION employees receive their salaries on time each month, with no instances of unpaid wages.

In addition to monthly salaries, the company distributes employee bonuses and year-end bonuses based on the previous year's operational performance, with adjustments made according to employee performance evaluations to encourage employees. Salary payments are uniformly transferred to employees' bank accounts at Taiwan Bank, and electronic pay stubs are sent to employees' designated personal email accounts, replacing traditional paper pay stubs.

5.2.4.2 Employee Welfare Measures (Salary, Food, Clothing, Housing, Transportation, Education, and Recreation)

Employees	Item	Mechanism Description	Notes
Salary	Salary Mechanism	● Salary is paid on the 5th of each month and directly deposited into employees' bank accounts.	Salary disbursement is communicated via email, replacing traditional paper pay stubs, in support of environmental sustainability, energy conservation, and reducing paper usage.
Meals	Cafeteria System	● Employee cafeterias at each factory ● Self-catering ● Meal Allowance	Employees may choose whether to participate in the meal plan. The company enters into a catering contract with the catering service provider, requiring them to provide healthy and delicious meals for employees. Daily meal quality and quantity are monitored by meal plan coordinators, and regular employee

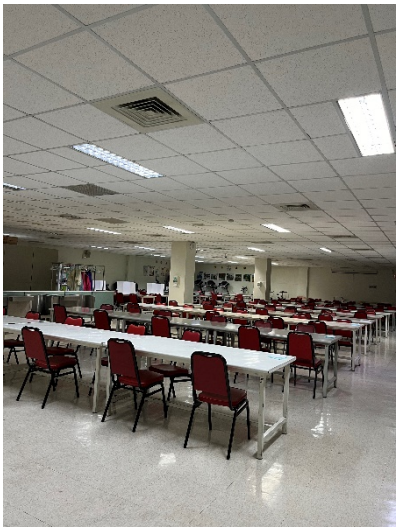
			satisfaction surveys are conducted. Additionally, annual audits are conducted at the catering service provider's premises.
Clothing	Work uniforms Sportswear	● Provides dust-free clothing and cleanroom attire ● Company-wide events: such as anniversary celebrations, sports events	In accordance with cleanroom requirements, all employees working on the production line must change into cleanroom attire. When the company organizes major events, we will also produce group uniforms for employees to wear, showcasing a unified team spirit.
Accommodation	Dormitory arrangements	● Domestic Dormitory ● Foreign Nationality Dormitories	We provide on-site dormitories for local employees to accommodate those traveling from distant locations. Foreign workers are arranged to stay in standard dormitories within the industrial park. The dormitories are modern, well-equipped, and comply with all safety and security regulations.
Travel	Transportation allowance	● Manager's parking space ● Employee Motorcycle Parking Spaces	All company employees are provided with free motorcycle parking spaces. For managers who require a car, the company will assist in renting a car parking space and subsidize the parking fee. For managers at the assistant manager level and above, the company will fully cover the parking fee.
Education	Education Mechanism Childcare Support	● Annual Training and Development Plan ● Library ● Breastfeeding Room ● Contract Kindergarten	In addition to conducting annual training needs assessments and planning department-specific training courses, the Human Resources Department coordinates cross-departmental training and project-specific training. The company also has a library to meet employees' borrowing needs and subscribes to journals for employees to read at their leisure. In accordance with the Gender Equality in Employment Act, the company has established a lactation room. Female employees who require lactation facilities may use the room during working hours in accordance with the regulations. The company implements protective measures for pregnant female employees. On production lines, they are required to wear special armbands to identify them, and those working night shifts are adjusted to day shifts. Parents with young children may apply for maternity leave in accordance with the law. The total number of employees who have taken maternity leave in the past two years is as follows: 2022: 0 males, 8 females.

			2023: 0 males, 11 females. 2024: 1 males, 2 females. Upon completion of the leave, all employees will return to their original positions and continue working. To create a "work-life balance" friendly workplace and enhance employee benefits, the Company's Welfare Committee has signed agreements with three nearby kindergartens—Xin Guan Jun, Yangguang Forest, and Qinri Guang—to designate them as contracted kindergartens (agreements will be renewed in 2024). This arrangement allows employees to balance work and family responsibilities.
Leisure	Sports/Team Building	● Gym/Recreational Activities	The company has a Welfare Committee responsible for organizing employee welfare matters and planning company-wide activities such as year-end parties, group meals, trips, hiking, and other recreational activities. To help employees relax and unwind, the company provides fitness equipment free of charge for employees to use during their free time. Employees can use the equipment to alleviate the stress of their work.

In accordance with the Gender Equality in Employment Act, the company has a lactation room available for female employees. In addition to regular rest periods, employees are provided with an additional 60 minutes of lactation time daily. If regular working hours are extended by one hour or more, an additional 30 minutes of lactation time is provided.

To alleviate the physical and mental fatigue of employees during working hours, the company provides fitness equipment and a library, offering employees opportunities to relax, unwind, and pursue personal growth and learning during their free time. The company also has a spacious and well-lit dining hall, providing a comfortable environment for meals.

UNITED RADIANT TECHNOLOGY CORPORATION's Affiliated Kindergarten			
	Xin Guan Jun Kindergarten 	Sunshine Forest Kindergarten 	Qinri Guang Kindergarten 
Benefits Content	At registration Free backpack and lunch bag	1. Free backpack and lunch bag. 2. Receive a set of summer sportswear. 3. Refer a friend who successfully enrolls for a trial class, and receive a one-month talent development course.	1. New students enrolling for the first time can receive a 500-yuan educational voucher, which can be applied toward tuition fees during the enrollment period. 2. Assistance with government-announced subsidies for enrollment in private kindergartens. 3. Enroll in the online English class and enjoy a 10% discount on each session of the English class. 4. Free school supply procurement service (can be offset using the education voucher).
Address	Taichung City, Tanzi District No. 520, Futan Road	Taichung City, Tanzi District No. 28, Lane 140, Section 1, Fuxing Road	Taichung City, Tanzi District Victory 8th Street, No. 58

Employee Facilities	
	
Figure 5.2.4.2-(1) Milk Collection Room	**Figure 5.2.4.2-(2) Fitness Equipment**
	
Fig. 5.2.4.2-(3) Library	**Figure 5.2.4.2-(4) Employee Dining Hall**

5.2.5 Career Development, Training and Education

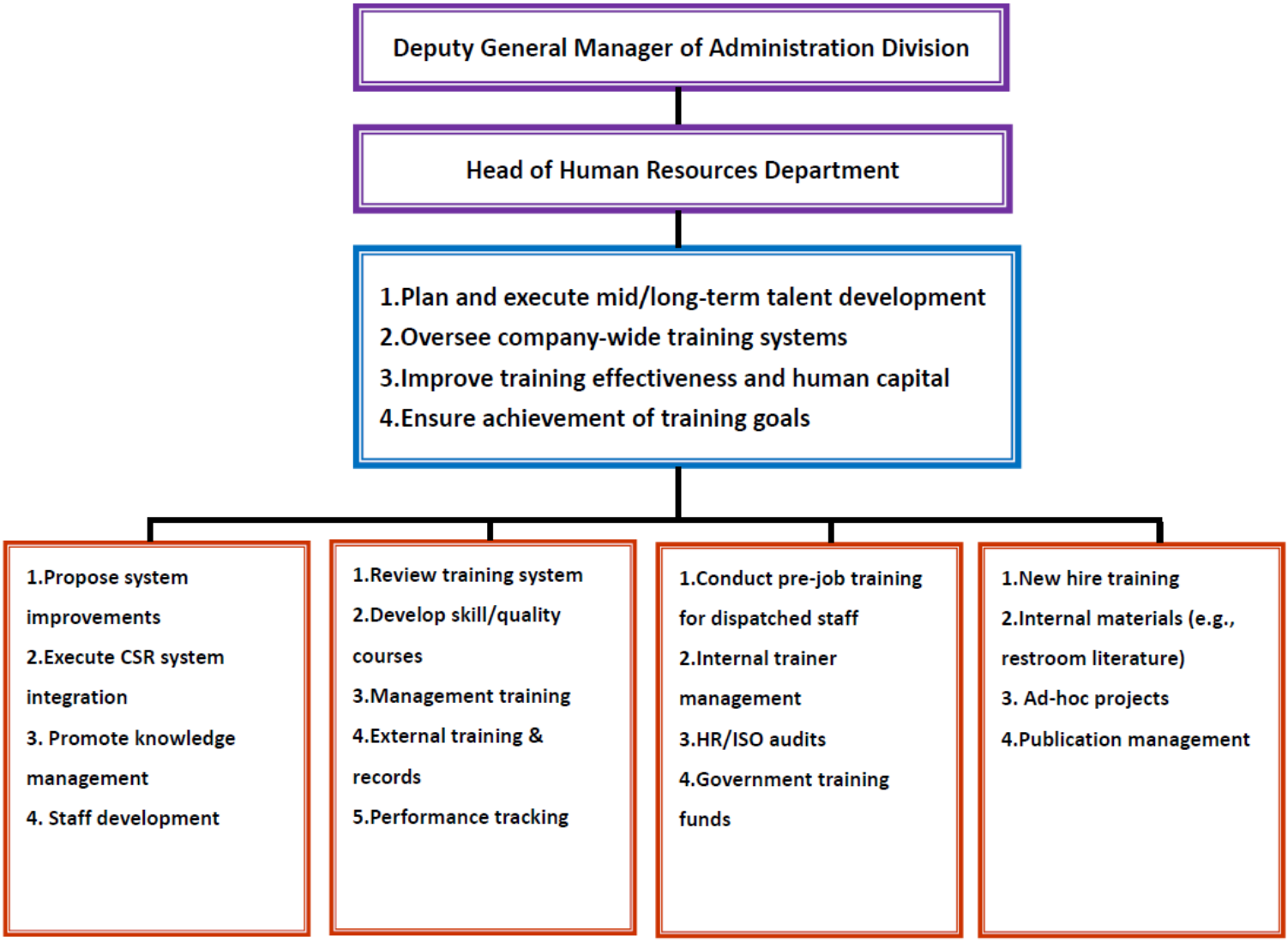
5.2.5.1 Training and Education

1 Training Methods

UNITED RADIANT TECHNOLOGY CORPORATION's employee training program combines internal and external training. The training framework is based on the company's training system diagram, which defines the functional categories, training types, and target audiences for the training system. The training functional categories are divided into three major areas: common core competencies, management competencies, and professional competencies. The training system diagram is as follows:

Functional Categories	Training Category		Training Audience	Responsible Department
Common Core Functions	New Employee Training	Pre-employment Common Education Training for New Employees	All Employees	Human Resources Department
		Departmental New Employee Training	New Hires in Each Department	All departments
Management Skills	Management Skills Training	Front-line Supervisor Training	Team/Group Leader/Department Head	Human Resources Department
		Mid-Level Manager Training	Deputy Section Chief/Section Chief	
		Senior Manager Training	Assistant Manager/Manager	
		Executive Management Training	Director/Deputy General Manager/General Manager	
Professional Skills	Professional Technical Training	Professional Skills	Designated Personnel	Human Resources Department
		Quality Management		
		Internal Instructors		
		Departmental Internal Professional Training	Staff from all departments	All departments
Project or Development Requirements	Training assigned by the company, project-related, or for special development needs			
Internal Training: Training courses organized and conducted by the company. External Training: Training courses conducted by external public or private organizations.				

Once the training system is established, clearly define the training management system and job responsibilities:



2 Training Content:

Based on the content of the training, the following three major types are distinguished:

(1) Professional Training: Courses related to production processes, technology, product characteristics, quality control skills, regulatory requirements, etc., such as LED backlight characteristics, the seven quality control tools, forklift operator training, etc.

(2) General Training: Courses related to the revision or dissemination of procedure manuals, guidelines, or incentive-based training, such as cleanroom regulations, management guidelines, etc.

(3) Special Projects: Training programs arranged according to company policies or organizational

objectives, such as TTQS training, digital curriculum development training, listening comprehension training, and internal instructor training, etc.

3 Average annual training hours per employee:

Our company has established the Employee Training Procedure (URT-P-026) to ensure a comprehensive training system for employees. We provide diverse skill development and opportunities for career advancement. In 2022, the total training hours were 9,409 hours, with 4,906 participants, resulting in an average of 1.92 hours of training per employee. In 2023, the total training hours were 3,685 hours, with a total of 3,761 participants, resulting in an average of 0.98 hours of training per employee. In 2024, a total of 9,367 training hours were conducted, with 4,770 participants, resulting in an average of 1.96 training hours per employee. The achievement rate for 2024 was 84.25%.

Training Implementation Status								
2022			**2023**			**2024**		
Training Hours	Classes Number of participants	Average number of trainees Hours	Training hours	Classes Number of participants	Average number of trainees Hours	Training hours	Classes Number of participants	Average number of trainees Hours
9,409	4,906	1.92	3,685	3,761	0.98	9,367	4,770	1.96

4 Employee On-the-Job Training Subsidy Guidelines:

The Company supports employees in enhancing their skills, encourages continuous learning, and aims to enhance career skills to address work challenges. In accordance with the Company's employee education and training program.

Procedure Training: Training course fees are fully covered by the company. If the training is conducted externally, trainees must sign a service commitment agreement to fulfill their employment obligations during the specified period. The training course fees and the corresponding employment obligation periods are as follows:

Training Course Costs	Employment Obligation Period
$9,999 (inclusive)	6 months (half a year)
$10,000–$29,999	12 months (one year)
$30,000–$49,999	24 months (two years)
$50,000 (and above)	36 months (three years)

5 Occupational Health and Safety Policy:

UNITED RADIANT TECHNOLOGY CORPORATION has established an environmental, health, and safety policy to create a high-quality working environment. This policy includes pollution prevention, strict compliance with occupational safety and health regulations, prevention of workplace accidents, establishment of a safe workplace for employees, promotion of consultation and participation in safety and health matters, and fulfillment of responsibilities to continuously improve and adhere to high standards, ensuring the health and safety of all employees.

6 Regarding employee participation, consultation, and communication on occupational safety and health:

UNITED RADIANT TECHNOLOGY CORPORATION holds a quarterly Environmental and Safety Health Committee meeting where management and employees jointly develop and implement appropriate safety policies, procedures, and measures. They discuss how to reduce risks and improve working conditions in specific work environments to minimize accidents and occupational diseases. Additionally, the company conducts training and safety education programs to enhance employees' safety awareness and skills.

To promote a good working environment, UNITED RADIANT TECHNOLOGY CORPORATION maintains continuous communication and collaboration between management and employees. In crisis response and after accidents, they work together to investigate and communicate, ensuring similar incidents do not recur. This is not only crucial for protecting employees' safety and health but also helps establish and maintain a safe, healthy, and productive work environment.

5.2.5.2 Talent Promotion and Career Planning

Employee turnover directly impacts productivity. In 2022, 81 employees left the company, with retirement (13 people) accounting for the highest proportion of departures, followed by family reasons (10 people). In 2023, 86 employees left the company, with family reasons (18 people) accounting for the

highest proportion of departures, followed by retirement (16 people). In 2024, 103 employees left the company, with other factors (27 people) accounting for the highest proportion of departures, followed by promotion (15 people).

In 2022, a total of 138 training courses were conducted, including both in-house and outsourced training, with a total of 9,409 hours of instruction and 4,906 participants. In 2023, a total of 156 training courses were conducted, with a total of 3,685 hours of instruction and 3,761 participants. In 2024, a total of 146 training sessions were conducted, with a total of 9,367 hours of instruction and 4,770 participants. Over the three-year period, training was conducted in conjunction with the Ministry of Labor's " Enterprises Human Resource Upgrade Program" and " Multi-beneficiary Vocational Training Program," with government subsidies applied for under the premise of uninterrupted training. Through the allocation of government resources, the company has assisted employees in receiving more diverse and practical training.

Table 5.2.5.2-(1) Career Development Needs Analysis Table for UNITED RADIANT TECHNOLOGY CORPORATION Employees

Item	Mechanism Description	Frequency (Number of Times)		
		2022	2023	2024
Establish communication channels	Labor-Management Meetings	4	4	4
	Dedicated hotline, email, mailbox	1	1	0
Resignation-related policies	Resignation counseling	81 employees resigned	86 employees resigned	103 employees resigned
	Retirement Planning	13 employees retired	16 employees retired	13 employees retired
Promotion System Mechanism	-	0	3	1
Annual Planning and Arrangements for Education and Training	Internal Education and Training External Education and Training	138 (class)	156 (class)	146 (class)

5.2.6 Employee Health and Workplace Safety

5.2.6.1 Regular Employee Health Checkups and Health Promotion Activities

UNITED RADIANT TECHNOLOGY CORPORATION is committed to maintaining the health of its employees. In accordance with the Labor Health Protection Regulations, the company conducts regular employee health check-ups every two years. Additionally, a physician provides on-site medical services once a month, and a dedicated factory nurse offers health consultations, health education, and regularly organizes health promotion activities for employees.

In 2024, UNITED RADIANT TECHNOLOGY CORPORATION will continue to promote health promotion activities and lectures, including daily 10,000-step challenges, aerobic exercises, aromatherapy stress relief, massage DIY, "Fun with Exercise" lectures, and dart competitions, to ensure continuous health promotion. Additionally, to address employee health issues, the company plans to organize weight loss competitions, health lectures, mountain hiking, and energetic dance classes in 2025 to enhance employees' understanding of health and cultivate self-health management skills, thereby reducing the incidence of various diseases.

In response to a 28.5% decrease in participation in health promotion activities in 2023 and 2024, the analysis identified that the attractiveness of the activities and the scheduling of the activities affected

employee participation. Moving forward, we will conduct activity satisfaction surveys and feedback to optimize activity planning and scheduling to enhance participation.

The decrease in the number of health consultations and care cases in 2024 is due to a reduction in the number of individuals undergoing health screenings. We will continue to monitor the health status of individuals with abnormal findings. Please refer to the table below:

Year / Measures	2022	2023	2024
Health Promotion Activities Participation Heart Health Experts, 10,000 Steps a Day, Hiking, Healthy Eating for Weight Loss, Aerobic Exercise, Aromatherapy for Stress Relief, DIY Massage, Fun and Relaxing Exercise Lectures, Darts Competition, etc.	184 persons	584 persons	417 persons
Health Consultation and Care (Including five major programs, health risk management, health consultations, health care, and return-to-work/job reassignment, etc.)	124 cases	187 cases	176 cases

Figure 5.2.6.1-(1) Aerobic Exercise Classes

Figure 5.2.6.1-(2) Aromatherapy Stress Relief Course Activities

	
Figure 5.2.6.1-(3) Massage DIY Course Activity	**Figure 5.2.6.1-(4) Darts Competition**

5.2.6.2 Analysis of Abnormal Health Check Items and Improvement Measures

UNITED RADIANT TECHNOLOGY CORPORATION has long been committed to employee health, conducting regular health checkups every two years. Based on the results of the 2022 and 2024 checkups, the company analyzed employee health status and implemented improvement measures. Comparing the results of the 2022 and 2024 health checkups, the top two abnormal items in the health checkup reports remain fatty liver and BMI, with fatty liver accounting for approximately 50% of the cases. The moderate risk of occupational-related cardiovascular diseases is slightly higher, while the high-risk category has decreased. Abnormalities in musculoskeletal symptoms have decreased and are not related to work.

Analysis of employee health check results from 2022 and 2024 is as follows:

	Abnormal health findings	Health Check Analysis Results	Improvement Measures
2022	Abnormal Findings in Health Check Reports	1. First: **Fatty liver at 56.1%** 2. Second: **BMI at 51.18%** 3. Third: Cholesterol	**1.** Improve dietary habits and address overweight issues. **2.** The following health promotion activities will be held in 2023: (1) Health Quiz with Prizes **(2)** Stretching Yoga and Posture Sculpting Classes **(3)** Bicycle riding activities **(4)** Healthy Fat Loss Competition **(5)** Badminton Tournament
	Occupational Risk Factors for Cardiovascular Disease [Note 1]	1. Moderate Risk [Note 2]: 13 people 2. High Risk: 3 people	1. Arrange factory doctor consultations and health guidance 2. The following health promotion activities will be held in 2023: (1) Stress Relief Lecture - "Toxic-Free and Light: A Relaxing Approach to Stress Relief"
	Musculoskeletal Symptoms [Note 3]	**Scoring [Note 4] Results: 3 points or above (including 3 points): 40 people**	1. Arrange factory doctor consultations and health guidance 2. Factory nurses and occupational safety personnel propose improvement plans and implement them

			3. The following health promotion activities will be held in 2023: (1) Human Factors Lecture - Prevention of Musculoskeletal Pain
2024	Abnormal Health Check-up Results	1. First Place - **67% of participants had fatty liver disease** 2. Second Place - **BMI at 59%** 3. Third - High Blood Pressure	1. Improve dietary habits and address overweight issues **3.** Planned health promotion activities for 2025: (1) Nutrition lectures - Guidelines for those who frequently eat out (2) Fat and Weight Loss Competition (3) Hiking - Stay Active, Stay Healthy: New Field Hiking Adventure (4) Vitality dance classes
	Occupationally Induced Cardiovascular Disease Risk [Note 1]	1. Moderate Risk [Note 2]: 28 people 2. High Risk: 2 people	1. Arrange factory doctor consultations and health guidance 2. Planned health promotion activities to be conducted by 2025: (1) Stress Management Seminar (2) 'Mindful Collage' self-care workshop
	Musculoskeletal symptoms [Note 3]	**Scoring [Note 4] Results: 3 points or above (including 3 points): 2 people**	1. Factory nurses will assess individuals with abnormal results. The assessment results are unrelated to work, and factory doctors will conduct interviews and provide health guidance.

Note 1. Occupational risk factors for cerebrovascular and cardiovascular diseases: Exposure to abnormal events, short-term excessive workloads, and long-term excessive workloads that increase the risk of cerebrovascular and cardiovascular diseases.

Note 2. Occupational risk level for brain and cardiovascular diseases: Calculated based on the risk of cardiovascular disease onset within 10 years and the risk score for occupational factors contributing to brain and cardiovascular diseases. Low risk: 0 points; Moderate risk: 1–2 points; High risk: 3–4 points.

Note 3. Musculoskeletal symptoms: Assessment to prevent musculoskeletal disorders caused by repetitive tasks.

Note 4. Muscle and joint discomfort and impaired joint mobility (using the shoulder joint as an example) and physical activity tolerance scale, rated on a 0–5 scale: 0: No pain, joints can move freely; 1: Mild pain, joint pain occurs at the limit of movement, but can be ignored; 2: Moderate pain, joint pain occurs when movement exceeds half the range, but full range of motion can be completed, may affect work; 3: Severe pain, joint movement is only half of normal, affecting work; 4: Very severe pain, joint movement is only one-quarter of normal, affecting independent mobility; 5: Extreme pain, complete inability to move independently.

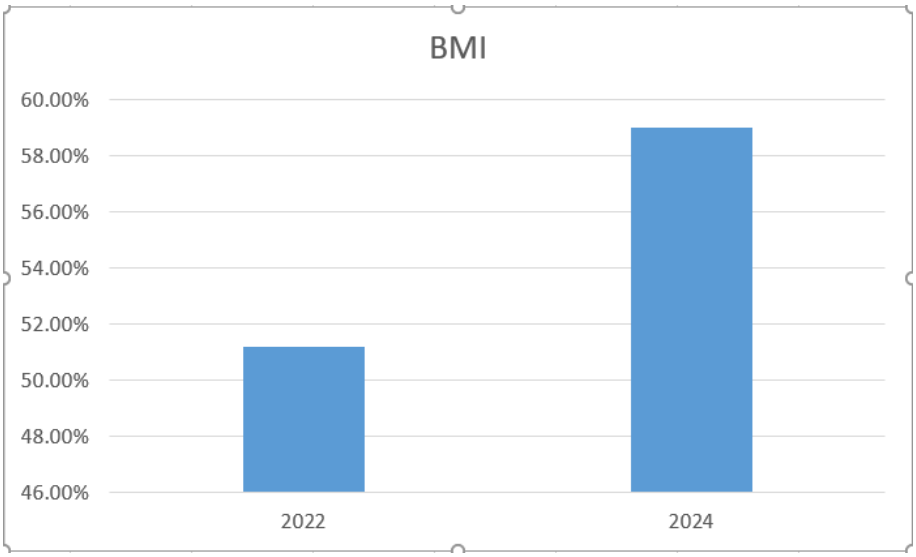


Figure 5.2.6.2-(1) Percentage increase in BMI and chart for 2022 and 2024

5.2.6.3 Statistics on Major Occupational Accidents and Traffic Injuries and Improvement Measures

UNITED RADIANT TECHNOLOGY CORPORATION strives to create a high-quality work environment by establishing environmental, safety, and health policies, including pollution prevention and strict compliance with occupational safety and health regulations, prevention of occupational accidents, and the establishment of a safe workplace for employees. The company also promotes safety and health consultation and participation, fulfills its responsibilities by continuously improving and setting high standards for itself, and implements corresponding measures to ensure the health and safety of all employees.

According to statistics, there were 2 occupational accidents in 2022, 3 in 2023, and 5 in 2024. Educational training and awareness campaigns were conducted based on the circumstances of each incident.

	2022	2023	2024	Improvement Measures
Major workplace accidents	0	0	0	-
Number of occupational accidents	2	3	5	2022 Material handling falls: Use a cart for transportation. Promote safety precautions for material handling. Glass splashes: Increase protective equipment. Follow work SOPs. 2023 Direct exposure to UV lights: Add machine warning signs. Provide safety goggles. Conduct hazard communication and training for relevant personnel. Motorcycle instability causing hand lacerations: Conduct traffic safety training. Educate staff to confirm the safety of the surrounding environment. Accidental contact with machine switches resulting in hand pinching injuries: Install protective guards on machine operation buttons. Conduct personnel training. 2024 Hand injury from hydraulic pallet truck operation at the receiving and dispatching center: Hydraulic Pallet Truck Safety Operation SOP Training. Fell down the stairs at the entrance/exit while leaving work: Install handrails on the stairs. Lower back strain while moving trash to the temporary storage area: Assign one production line staff member to assist with garbage disposal. Adjust the location of the temporary storage area to facilitate the use of carts for transportation. Fell while standing sideways on an A-frame ladder due to loss of balance:

				Conduct safety training on the proper use of A-frame ladders. Assign two assistants to provide support and stability. Injury caused by the manual door's rebound mechanism at the entrance to the work area: Safety training on the proper use of manual doors.
Traffic accident	4	2	4	2022 Conduct traffic safety video campaigns at irregular intervals. Conduct traffic safety education and training. 2023 Conduct traffic safety video promotions on an irregular basis. Conduct traffic safety education and training. 2024 Conduct traffic safety video promotions at irregular intervals. Conduct traffic safety education and training.
Number of occupational accidents involving contractors	0	0	0	-

5.2.6.4 Occupational Safety and Health Policy and Workplace Safety Measures

Workplace Safety Training

UNITED RADIANT TECHNOLOGY CORPORATION is committed to creating a safe and healthy workplace environment. We actively promote workplace safety training and continuously conduct a variety of courses, including micro-electric two-wheeler operation, disaster prevention knowledge, forklift operation hazard prevention, special operation hazard prevention, heavy metal hazard and handling, noise hazard prevention, legal compliance promotion, occupational safety and health education, hearing protection, and respiratory protection. These training programs are not only targeted at all employees but also tailored to specific job roles, ensuring that staff fully understand operational risks and learn proper protective measures to reduce the occurrence of occupational accidents, thereby jointly creating a safe workplace.

Additionally, the company strictly monitors workplace safety, conducting regular environmental monitoring and drinking water tests annually. Hazardous factors such as styrene, acetone, ethanol, and noise are continuously tracked, with all test results meeting legal standards to ensure employee health and workplace safety.

Table 5.2.6.4-(1) Implementation of Workplace Safety Training

Workplace Safety Training	Training Content	Training Participants	Training Hours
2022	Micro-electric two-wheeled vehicles	All personnel	0.5
	Disaster Prevention Knowledge	All personnel	2
2023	Special Operations - Nickel	Special operation personnel: 16 (persons)	1
	Hazards and Handling of Heavy Metals - Mercury	All personnel	1
	Strengthen legal compliance promotion and occupational safety and health education	All personnel in the Manufacturing Department	1
	Preventing hazards associated with forklift operations	Operators (11 persons)	1
	Noise Hazard Prevention	Noise-exposed workers: (36 persons)	1
	Disaster Prevention Training	All personnel	1
2024	Disaster Prevention Education and Training - Common Fire Hazards and Prevention Measures	All Staff	1
	Importance of Hearing Protection	All Manufacturing Department Personnel	1
	Importance of Respiratory Protection & Fit Testing of Protective Equipment	Operators (17 people)	3

Table 5.2.6.4-(2) Workplace Safety Environment Monitoring and Prevention Effectiveness

Workplace Safety Prevention and Control	Name	Implementation Content	Results
2022–2024	Workplace Environmental Monitoring (February, August)	1. Styrene 2. Acetone 3. Ethanol 4. Methyl Ethyl Ketone 5. Nitric acid 6. Hydrogen chloride 7. Ethylene glycol 8. Methanol 9. Xylene 10. Ethylene glycol butyl ether 11. Isopropyl alcohol 12. Nickel	Complies with permissible concentration standards
		Noise level	Complies with legal standards
		Lighting	Compliant with legal standards
		Carbon dioxide	Compliant with legal standards
2022-2024	**Drinking water sample testing**	Escherichia coli	Compliant with legal standards

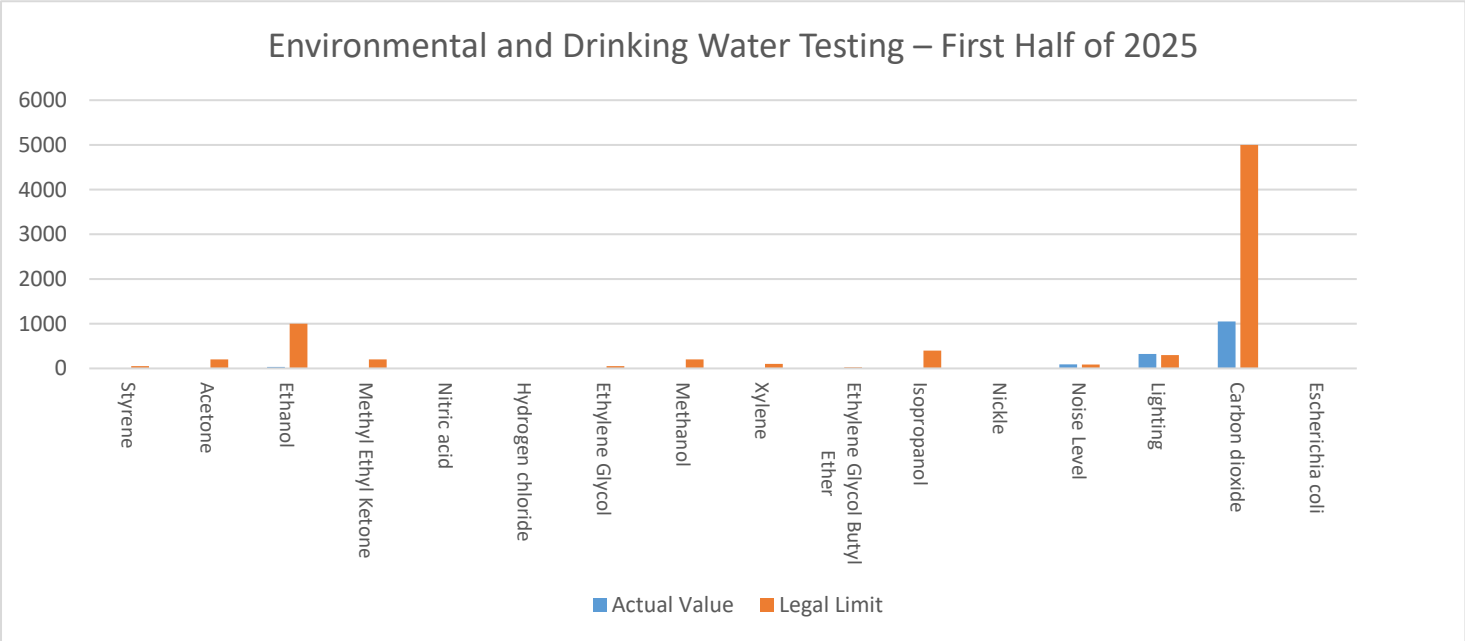


Figure 5.2.6.4-(1) Environmental Monitoring and Drinking Water Testing for the First Half of 2025

5.2.6.5 Statistics on Major Occupational Accidents and Traffic Injuries and Improvement Measures

1. Emergency Response and Safety Education

Emergency response and safety education are critical components of workplace safety management. To effectively address various emergencies and prevent occupational accidents, UNITED RADIANT TECHNOLOGY CORPORATION has made significant efforts in emergency response plan training, covering potential emergencies such as fires and earthquakes. The company conducts regular emergency drills to ensure employees are familiar with response procedures, safe evacuation routes, and safety standards and protocols.

Emergency Response and Safety Education	Training Content	Training Participants	Training Duration
2022-2024	Self-defense Firefighting Team Drill	All personnel	4
	Emergency Response Drill	All personnel	1

2. Injury and illness incident rate:

Annual / Incapacitating injuries	2022	2023	2024
Disability Injury Frequency (FR) [Note 1]	**1.95**	**3.65**	**3.91**
Disability Injury Severity Rate (SR) [Note 2]	**57.65**	**109.69**	**15.0**

Note 1: Frequency of disabling injuries (FR): The number of disabling injuries per million total hours worked. Frequency of disabling injuries = Number of disabling injuries ÷ Total hours worked × 1,000,000.

Note 2: Severity Rate of Disabling Injuries (SR): The number of lost workdays due to disabling injuries per million total man-hours worked. Severity Rate of Disabling Injuries = Total lost workdays ÷ Total man-hours worked × 1,000,000.

5.2.2.6 Epidemic Prevention Measures and Company Responses During the Pandemic

From 2020 to 2023, the global community was affected by various strains of the COVID-19 virus. UNITED RADIANT TECHNOLOGY CORPORATION closely monitored the pandemic's evolution and government health policies, implementing various preventive measures. As the pandemic gradually stabilized under government control and COVID-19 was reclassified from a Category 5 to a Category 4 infectious disease, with related health policies gradually relaxed, the Company resumed normal operations in 2024 in accordance with government strategies.

5.3 Community Engagement and Corporate Social Responsibility

UNITED RADIANT TECHNOLOGY CORPORATION upholds three core strategies for social responsibility: employee rights protection, safety and health environment, and corporate social responsibility.

5.3.1 Employee Rights Protection Strategy

UNITED RADIANT TECHNOLOGY CORPORATION complies with relevant labor laws and regulations, establishes management regulations and procedures, and disseminates relevant information through public channels to ensure employees are fully informed, thereby effectively safeguarding their legal rights and interests. We respect internationally recognized basic labor rights principles, ensure employment policies are free from discrimination, and prevent any circumstances that may harm the fundamental rights of workers.

Specific Measures:

- Establish and publicly disclose management regulations and policies.
- Ensure fair employment policies.
- Respect basic labor rights.

5.3.2 Occupational, Health, and Safety Strategy

UNITED RADIANT TECHNOLOGY CORPORATION places great importance on occupational safety, health, and workplace well-being. We have obtained ISO 45001 occupational safety and health management certification to provide employees with a safe working environment and reduce occupational safety and health risks in business operations. We conduct regular occupational safety and health training for new and existing employees and organize various employee health management activities to enhance

employees' safety awareness.

Specific measures:

- Obtained ISO 45001 occupational safety and health management certification.
- Conduct regular occupational safety and health training.
- Organize employee health management activities.

5.3.3 Corporate Social Responsibility Strategy

UNITED RADIANT TECHNOLOGY CORPORATION is committed to corporate social responsibility, reducing harmful substances in products to ensure consumer safety, and incorporating corporate social responsibility clauses into procurement policies and evaluations of new suppliers. We actively participate in charitable activities and encourage employees to join the UNITED RADIANT TECHNOLOGY CORPORATION Charitable Association in the Export Processing Zone to assist the underprivileged or those in urgent need.

Specific measures:

- Reduce the use of harmful substances in products.
- Incorporate corporate social responsibility clauses into new supplier evaluation reviews and supplier evaluations.
- Encouraging employees to participate in community welfare activities organized by the Processing Export Zone Charity Association and local communities. Over the past five years, a total of 226 employees have participated in such activities, with donations amounting to NT$325,000.
- Prioritize environmental sustainability and social responsibility in the selection of shareholder meeting souvenirs.

Since 2016, our company has been committed to ensuring sustainable rice farming in Taiwan, enabling employees and shareholders to enjoy 100% pure Taiwanese rice. We have partnered with professional rice farmers through an adoption platform, aiming to maintain and increase arable farmland, encourage the children of rice farmers to return to their hometowns to engage in agriculture, bring new vitality to this industry, and revitalize Taiwanese rural areas. In 2024 and 2023, the company distributed a total of 26,063 and 21,790 portions of Taiwanese rice as shareholder meeting souvenirs, respectively.

Figure 5.3.3.4-(1) UNITED RADIANT TECHNOLOGY CORPORATION rice field contract farming

5.3.4 Employee Volunteerism and Community Service

5.3.4.1 Regular Blood Donation Activities

UNITED RADIANT TECHNOLOGY CORPORATION, in line with its commitment to ESG principles and corporate social responsibility, actively participates in social welfare activities. The company regularly organizes blood donation campaigns to address the shortage of blood supplies in the country, encouraging employees to roll up their sleeves and contribute their love and support to society.

Table 5.3.4.1-(1) UNITED RADIANT TECHNOLOGY CORPORATION Blood Donation Activity Statistics Table

Year / Quantity	2023	2024
Number of Participants	31	30
Number of blood bags donated	38	40
Total blood donation volume	9,500 cc	10,000 cc

	
Figure 5.3.4.1-(1) Blood donation vehicle entering the facility	**Figure 5.3.4.1-(2) Blood donation activity**

5.3.4.2 Participation in the Tongci Association Activity

The Tong Ci Association, with the motto "United in Adversity, Compassion in Heart," is a non-profit organization registered in the Tanzi District of Taichung City. It is highly active and dedicated to local charitable causes, primarily focusing on respecting the elderly, caring for the young, supporting disadvantaged groups, and promoting harmonious and prosperous neighborhoods. Every year, the association organizes various charitable activities, provides emergency assistance, and collaborates with the government on public welfare initiatives and anti-fraud campaigns, making significant contributions to the local community. UNITED RADIANT TECHNOLOGY CORPORATION has been a long-time supporter of the Tongci Association, with over 10% of its employees being loyal members of the association. The company has consistently supported the association's activities by encouraging participation and active involvement.

The activities organized by the Tongci Association are diverse and enriching. All individuals with a compassionate heart and enthusiasm are welcome to join. The following photos showcase some of the activities:

Figure 5.3.4.2-(1) Tongci Association Activity

Figure 5.3.4.2-(2) Tongci Association Activity

Figure 5.3.4.2-(3) Tongci Association Activity

Figure 5.3.4.2-(4) Tongci Association Activity

6：Sustainable Environment (E)

Climate change and global warming have become critical issues in environmental protection and sustainable development. According to the Intergovernmental Panel on Climate Change (IPCC), global average temperatures are projected to rise by 1.1°C to 6.4°C (most likely range: 1.8°C to 4.0°C) by 2100, with sea levels rising by 18 to 59 centimeters. Global warming caused by the greenhouse effect will not only lead to higher temperatures, but also change rainfall patterns, reduce snow and ice cover, cause frequent heat waves, and exacerbate natural disasters such as floods, droughts, and windstorms. Arctic ice sheets may completely melt in summer, and warming will be more pronounced in high-latitude regions of the Northern Hemisphere.

These changes will directly or indirectly affect the growth, survival, population, and distribution of species, altering the composition and function of ecosystems. For example, the upward shift of plant growth environments, changes in plant phenology, reduced crop yields, food shortages, water quality changes, and alterations in animal physiological cycles and habitat behaviors will severely impact the conservation and maintenance of biodiversity.

The company's stakeholders are highly concerned about major environmental issues, including material procurement and management, waste and hazardous substance management, greenhouse gas emissions, energy management, climate risk, and pollution prevention. UNITED RADIANT TECHNOLOGY CORPORATION adheres to the goal of environmental protection and global sustainability, striving to make the greatest efforts and contributions to environmental protection and energy conservation. Therefore, the company has established a Greenhouse Gas Inventory Committee and, in accordance with the ISO 14064-1:2018 Greenhouse Gas Inventory Standard, **has selected 12 employees to undergo external training to obtain ISO 14064-1 Greenhouse Gas Inventory Ver**ification Personnel certification. The company conducts its own greenhouse gas emissions inventory, continuously monitors and investigates, takes action to improve, and discloses relevant information in this report.

6.1 Sustainable Procurement and Resource Management

6.1.1 Procurement Management**:** All raw materials procured **(**glass substrates, chemicals, polarizing plates, backlight modules, driver ICs, printed circuit boards, plastic parts, metal parts, etc.) must comply with RoHS and REACH regulations. Localization of outsourcing vendors is implemented to reduce energy consumption and time during transportation, thereby minimizing environmental pollution.

6.1.2 Packaging Material Management: We collaborate with suppliers to recycle packaging materials for reuse, thereby reducing environmental impact. Packaging materials used by suppliers are recycled and reused, including paper and plastic materials.

UNITED RADIANT TECHNOLOGY CORPORATION implements the following measures in procurement management:

- Train procurement personnel.
- Selecting high-quality suppliers to meet sustainability standards and requirements.
- Minimizing environmental impact, such as selecting packaging materials, choosing local suppliers, and reducing transportation.
- Identify risks in procurement management and the supply chain to ensure business continuity and sustainability.
- The company recognizes the importance of employees' understanding of GRI 301-1-related knowledge and data preparation processes. In the future, the company will assess the feasibility of implementing relevant training and internal communication mechanisms based on the overall progress of sustainability management and available resources.
- Recycling and reuse of suppliers' packaging materials.

1 Optimize internal processes to ensure effective management of recycled products and packaging, establish a recycling and reuse system to minimize waste and resource wastage. General business waste generated during operations is strictly classified and properly handled in accordance with local regulations to prevent secondary pollution of the environment, reduce environmental pollution, and assess the environmental and social benefits of recycled materials, including whether they reduce resource consumption, waste generation, and greenhouse gas emissions. We also consider how to promote the circular economy of recycled materials to enhance the recyclability of packaging and ensure that the company's recycling and reuse policies align with its sustainability goals.

2 The company's production facilities require raw materials, with primary raw material procurement accounting for over 80% of annual procurement volume. Of this, local procurement constitutes 70% (detailed breakdown as shown in the table below). The company will consider increasing the proportion of local procurement in the future based on circumstances.

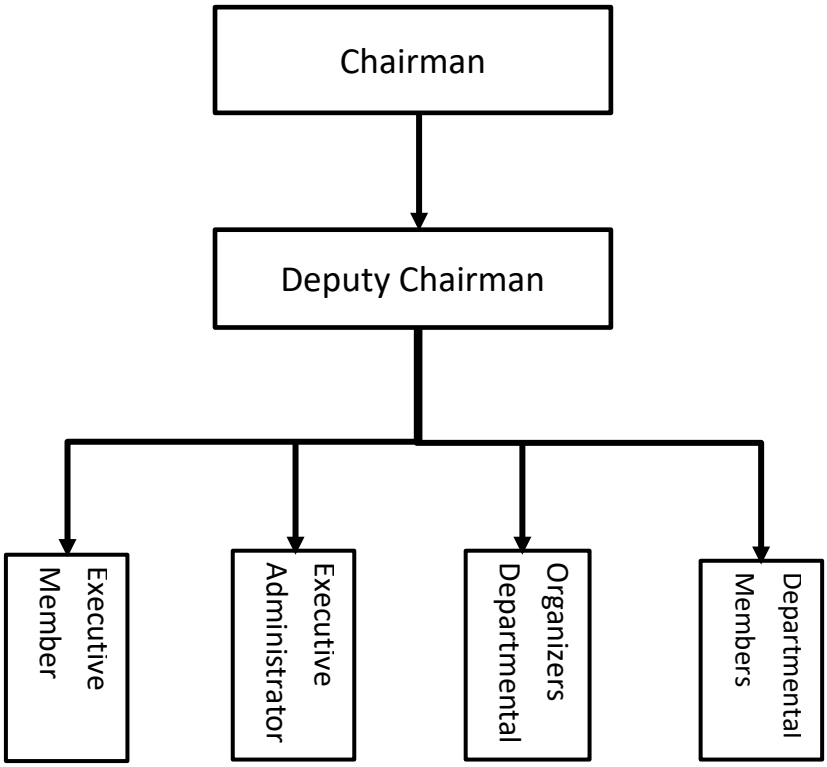
Project	Procurement Item Classification	2024 Procurement Ratio	Supplier Location
1	Glass Substrates	15%	Taiwan, China
2	Chemicals	8%	Taiwan, China
3	Reflective panels	8%	Taiwan, China
4	Backlight module	15%	Taiwan, China
5	Driver IC	15%	Taiwan
6	Printed Circuit Board	8%	Taiwan, China
7	Plastic parts	8%	Taiwan, China
8	Metal parts	5%	Taiwan

6.2 Greenhouse Gas Emissions Management

UNITED RADIANT TECHNOLOGY CORPORATION remains committed to monitoring the development of greenhouse gas emissions within the industry and addressing environmental protection needs while continuing its production efforts. The company has established a Greenhouse Gas Inventory Committee, which conducts greenhouse gas emissions audits in accordance with the ISO 14046-1 standard. The audit is categorized into six categories.

6.2.1 Greenhouse Gas Inventory Implementation Organizational Structure

Position	Job Description
Chairman	1. Review of the "Greenhouse Gas Emissions Inventory and Report." 2. Serve as the primary contact for external communication regarding greenhouse gas emission results.
Deputy Chairman	1. Coordinate with relevant departments to facilitate the conduct of greenhouse gas inventory activities. 2. Verifying the progress of greenhouse gas management operations.
Executive Member	1. Determine the calculation methods, emission factors, GWP values, and related procedures for greenhouse gas inventory, as well as revisions to relevant forms. 2. Compile greenhouse gas inventory emission calculation documents submitted by the Executive Secretary. 3. Prepare and revise the greenhouse gas emissions inventory, verification results, and report.
Executive Administrator	1. Collect and verify the completeness of greenhouse gas inventory emission calculation documents submitted by departmental officers. 2. Guide and implement greenhouse gas inventory management and operational procedures. 3. Greenhouse gas inventory and quantification responsible training personnel
DepartmentalMembers	1. Review the data collection and emission calculation documents for emission sources and activities within their scope of responsibility to ensure the accuracy of greenhouse gas inventory quantification results and data quality. 2. Cooperate with external verification and retain data to meet reporting requirements from external clients or government agencies, to prepare for audits by external or government authorities. 3. Assist in the quantification of data related to greenhouse gas inventory operations. 4. Department committee members (department heads) shall designate departmental greenhouse gas inventory coordinators within their respective departments.
DepartmentalOrganizers	1. Responsible for conducting inventories, data collection, emission calculations, and completing relevant documentation and record management. 2. Cooperate with the implementation of tasks related to the management of greenhouse gas inventory operations. 3. Conduct internal verification work.



6.2.2 Organizational & Reporting Boundaries

Company Basic Information			
Audit Year	Republic of China		2022–2024
Basic Information	Company Location Name		UNITED RADIANT TECHNOLOGY CORPORATION
	Unified Business Number		22100405
	County/City		Taichung City
	Township		Tanzi District
	Postal Code		427
	Address		No. 2, Fuxing Road, Tanzi Science and Technology Industrial Park, Tanzi District, Taichung City. (Headquarters)
	Number of Employees		Approximately 460 empolyees
	Name of Responsible Person		Chiang-Yuan, Chen, Chairman
	Company Website		https://www.urt.com.tw
	Contact Information	Name	Ya-qing Li, Director
		Phone	(04)25314277 ext. 3317
		Email	rexli@urt.com.tw
	Industry Classification	Industry Code	5315
		Industry Name	Optoelectronics Industry
Audit and Verification Information	Audit Basis Standards		ISO 14064-1:2018 Standard, Greenhouse Gas Emissions Inventory, Registration, Management, and Reporting Guidelines
	Whether third-party verification has been conducted		Certification Expected by 2028
Threshold Value Setting	Significance Threshold (Total Exclusion Quantity)		3%
	Substantiality threshold		5%
	Exclusion Threshold (Single Item Upper Limit)		0.5%

6.2.3 Report Coverage Period and Validity

Coverage Period: January 1, 2022, to December 31, 2024.

Preparation Frequency: Once per year.

6.2.4 Greenhouse Gas Inventory Quantification of Direct Greenhouse Gas Emissions (Scope 1 / Category 1)

6.2.4.1 Direct Greenhouse Gas Emissions (Scope 1 / Category 1)

UNITED RADIANT TECHNOLOGY CORPORATION's direct greenhouse gas emissions include emissions from sources owned or controlled within the organization's boundary at all locations. The reporting scope is as follows:

Greenhouse gas emission sources within the organizational boundary

Relationship	Name	Address
Head Office	UNITED RADIANT TECHNOLOGY CORPORATION	Factory No. 3: No. 2, Fuxing Road, Tantzu Science and Technology IndustrialPark, Tantzu District, Taichung City, Taiwan. (Headquarters). Factory No. 1: No. 12, Jianguo Road, Tantzu Science and TechnologyIndustrial Park, Tantzu District, Taichung City, Taiwan. Factory No. 2: No. 12-1 and 14-1, Nan Er Road, Tantzu Science andTechnology Industrial Park, Tantzu District, Taichung City, Taiwan and No. 12-3 and 14-3. Factory No. 4: No. 1, East 2nd Road, Tantzu Science and TechnologyIndustrial Park, Tantzu District, Taichung City, Taiwan. Beihuan Factory: No. 15-3, Beihuan Road, Tantzu Science and TechnologyIndustrial Park, Tantzu District, Taichung City, Taiwan.
associated company	UNITED RADIANT TECHNOLOGY (HK) CO., LTD	Workshop B 12/F V GA Bldg 532 Castle Peak Rd.
	FIRSTHILL LIMITED	3rd Floor,Omar Hodge Building,Wickhams CayI,P.O.Box 362 Road Town,Tortola,B.V.I
	BRIGHT YEH LIMITED	P.O. Box 362, PORTCULLIS TRUSTNET CHAMBERS 4TH FLOOR ELLENSKELTON BUILDING 3076 SIR FRANCIS DRAKE HIGHWAY ROAD TOWN,TORTOLABRITISH VIRGIN ISLANDS VG1110
	Bright Yeh Technology (Huizhou) Co., Ltd.	No. 695, Boluo Avenue East, Boluo County, Huizhou City, GuangdongProvince, China

Direct Greenhouse Gas Emission Source				
Category		**Corresponding Activity/Equipment Type**	**Emission Source**	**Potential Greenhouse Gases**
Category1	Fixed emission sources	Diesel emergency generator	Diesel generator	CO_2、CH_4、N_2O
	Process emission sources	Process cracking emissions of CO_2	Flux, TOP solution	CO_2、CH_4
	Mobile emission sources	Gasoline-powered utility vehicles Diesel forklift trucks	Official vehicles, diesel forklifts	CO_2、CH_4、N_2O
	Fugitive emission sources	Fire extinguishers	Firefighting equipment	CO_2、HFCs
		Air conditioning, chillers, water coolers, and refrigerators	Air conditioning, refrigeration equipment	HFCs
		Sewage treatment tanks	Septic tanks	CH_4

6.2.4.2 Indirect greenhouse gas emissions (Scope 2 and 3/Categories 2–6)

Greenhouse gas emissions generated from company operations and activities, although originating from emission sources not owned or controlled by the company, are calculated and reported in accordance with the ISO 14064-1:2018 standard, as shown in the table below.

Indirect greenhouse gas emission sources				
Category		**Corresponding Activity/Equipment Type**	**Emission Source**	**Potential Greenhouse Gases**
Category2	Purchased electricity	Electricity	Electricity	CO_2
Category3	Emissions generated by transportation	Employee commuting	Emissions from transportation	CO_2
Category4	Emissions from the use of products by organizations (upstream) Greenhouse gas emissions from general industrial waste	Waste disposal + transportation	Emissions from the organization's use of products (upstream) Greenhouse gas emissions from general industrial waste	CO_{2e}
Category5	Indirect greenhouse gas emissions associated with the use of the organization's products	No significant indirect greenhouse gas emissions	Indirect greenhouse gas emissions associated with the use of the organization's products	None
Category6	Indirect greenhouse gas emissions from other sources	No significant indirect greenhouse gas emissions	Indirect greenhouse gas emissions from other sources	None

UNITED RADIANT TECHNOLOGY CORPORATION has been conducting Scope 3 greenhouse gas inventory and disclosure since 2023, in accordance with the GHG Protocol's corporate value chain standards, and has gradually expanded the scope of its inventory. Based on the current implementation status and the materiality screening principles of the new ISO 14064 standard, the materiality screening principles for the company's indirect greenhouse gas emissions are as follows.

Significance Criteria for Indirect Emissions

Item	Description	Rating
A. Magnitude of indirect emissions	Set as the magnitude of total indirect emissions that can be quantitatively measured	1 point: Low, 2 points: Moderate, 3 points: High
B. Impact Level	The ability to monitor, reduce, and remove emissions.	1 point: Low, 2 points: Moderate, 3 points: High
C. Risk and Opportunity	The indirect greenhouse gas emissions associated with this item expose the organization to operational risks (e.g., financial, regulatory compliance, customer complaints, litigation, reputation risks) or create operational opportunities (e.g., entering new markets, developing new business models).	1 point: Low, 2 points: Moderate, 3 points: High
D. Stakeholders Concerns	Stakeholders' concerns regarding the requirement for indirect greenhouse gas emissions inventory	1 point: None 2 points: Stakeholders have previously raised this requirement and expectations 3 points: Customer requirements/regulatory authority requirements
E. Employee involvement	The extent to which employees can participate in the indirect greenhouse gas inventory for this item	1 point: Employees cannot participate 2 points: Participation is limited to a single department 3 points: All employees can participate
F. Activity Data Availability	Ease of collecting activity data	1 point: Data cannot be obtained/difficult to compile 2 points: Estimation 3 points: Accounting/ERP
G. Emission factors Availability	Ease of obtaining emission factors	1 point: No emission factor available 2 points: International coefficient 3 points: National coefficient

Indirect greenhouse gas emissions from products used by the organization, as shown in the table below:

Unit: metric tons

Item	2022	2023	2024
a. Purchased goods and services - Water consumption	Not significant	Not significant	0.0144
b. Fuel and energy-related activities	Not significant	Not significant	Not significant
c. Waste generated from operational processes	20.9521	10.9697	8.9922
d. Capital goods	Not significant	Not significant	Not significant
e. Upstream leased assets	Not significant	Not significant	Not significant
Total	20.9521	10.9697	9.0066

Indirect greenhouse gas emissions from transportation, as shown in the table below:

Unit: metric tons

Item	2022	2023	2024
f. Upstream transportation and distribution emissions	No significant	No significant	No significant
g. Downstream distribution and product emissions	No significant	Not significant	4.1258
h. Employee travel	No significant	No significant	No significan
i. Employee commuting	179.0926	137.6114	137.4248
Total	179.0926	137.6114	141.5506

Indirect greenhouse gas emissions associated with the use of the organization's products (downstream), as shown in the table below:

Unit: metric tons

Item	2022	2023	2024
j. Investment process	No significant	No significant	No significant
k. Processing of sold products	No significant	No significant	No significant
l. Use phase of sold products	No significant	No significant	No significant
m. Final disposal stage of sold products	No significant	No significant	No significant
n. Downstream leased assets	No significant	No significant	No significant
o. Franchise	No significant	No significant	No significant
Total	No significant	No significant	No significant

6.2.5 Greenhouse gas quantification

The calculation of greenhouse gas emissions by UNITED RADIANT TECHNOLOGY CORPORATION primarily relies on the emission factor method, with the calculation method as follows:

1. Activity data × Emission factor × Global Warming Potential (GWP) = CO2 equivalent.

2. The mass balance method refers to the direct consumption of substances, with greenhouse gas emissions calculated through mass balance calculations.

In accordance with the recommendations of the Environmental Protection Agency, the latest Global Warming Potential (GWP) values for various greenhouse gases as announced by the IPCC in AR6 should be prioritized.

6.2.5.2 Activity Data Collection and Management

Total emissions in 2022: 8,045.6680 metric tons of CO2e; total emissions in 2024: 6,719.0008 metric tons of CO2e Compared to the 2022 baseline year, there was a decrease of 1,326.6672 metric tons of CO2e, with carbon dioxide (CO2) remaining the primary emission source at 97.1667%, Category 2 purchased electricity decreased by 1,380.7676, primarily due to energy-saving benefits, resulting in reduced electricity consumption and lower greenhouse gas equivalents compared to 2022 emissions.

Compared to 2023, the total emissions in 2024 increased by 250.7146 metric tons of CO2e, primarily

due to increases in Category 1 and Category 2,

This increase is primarily due to the expansion of business operations.

Indirect emissions from the use of Category 5 products and Category 6 other emissions were investigated by the committee, which found that the carbon emissions primarily stem from electricity usage. However, since small and medium-sized displays have low electricity consumption, there are no significant items requiring further investigation.

Total greenhouse gas emissions

Total greenhouse gas emissions/year	2022	2023	2024
Category 1: Direct GHG Emissions	102.8009	106.0537	206.9883
Category 2: Indirect GHG Emissions	7,742.8223	6,213.6513	6,361.4554
Category 3: Indirect GHG Emissions	179.0926	137.6114	141.5506
Category 4: Indirect GHG Emissions	20.9521	10.9697	9.0066
Category 5: Indirect GHG Emissions	No significant indirect greenhouse gas emissions	No significant indirect greenhouse gas emissions	No significant indirect greenhouse gas emissions
Category 6 indirect greenhouse gas emissions	No significant indirect greenhouse gas emissions	No significant indirect greenhouse gas emissions	No significant indirect greenhouse gas emissions
Total	8,045.6680 metric tons of CO2e	6,468.2862 metric tons of CO2e	6,719.0008 metric tons of CO2e

Direct emissions of the seven major greenhouse gases

Item/Year	2022	Gas Type Percentage (%)	2023	Gas Type Percentage (%)	2024	Gas Type Percentage (%)
CO2	7,957.3022	98.9017%	6,383.2682	98.6856%	6,528.6325	97.1667%
CH4	50.8305	0.6318%	47.1592	0.7291%	43.6383	0.6495%
N2O	0.3260	0.0041%	0.5179	0.0080%	0.3949	0.0059%
HFCs	37.2253	0.4627%	37.3409	0.5773%	146.3351	2.1779%
SF6	0	0%	0	0%	0	0%
PFCs	0	0%	0	0%	0	0%
NF3	0	0%	0	0%	0	0%
總計	8,045.6840 metric tons CO2e	100.00%	6,468.2862 metric tons CO2e	100.00%	6,719.0008 metric tons CO2e	100.00%

6.2.6 Greenhouse Gas Reduction and Measures

1. Regular maintenance and repair of machinery and equipment.
2. Automation of machinery and equipment.
3. Encourage employees to turn off power switches during lunch breaks or when temporarily away from their workstations.
4. Encourage employees to use public transportation for commuting.

To achieve our greenhouse gas reduction targets, we will implement the following three major strategies:

Strategy 1: Equipment Efficiency Optimization Strategy

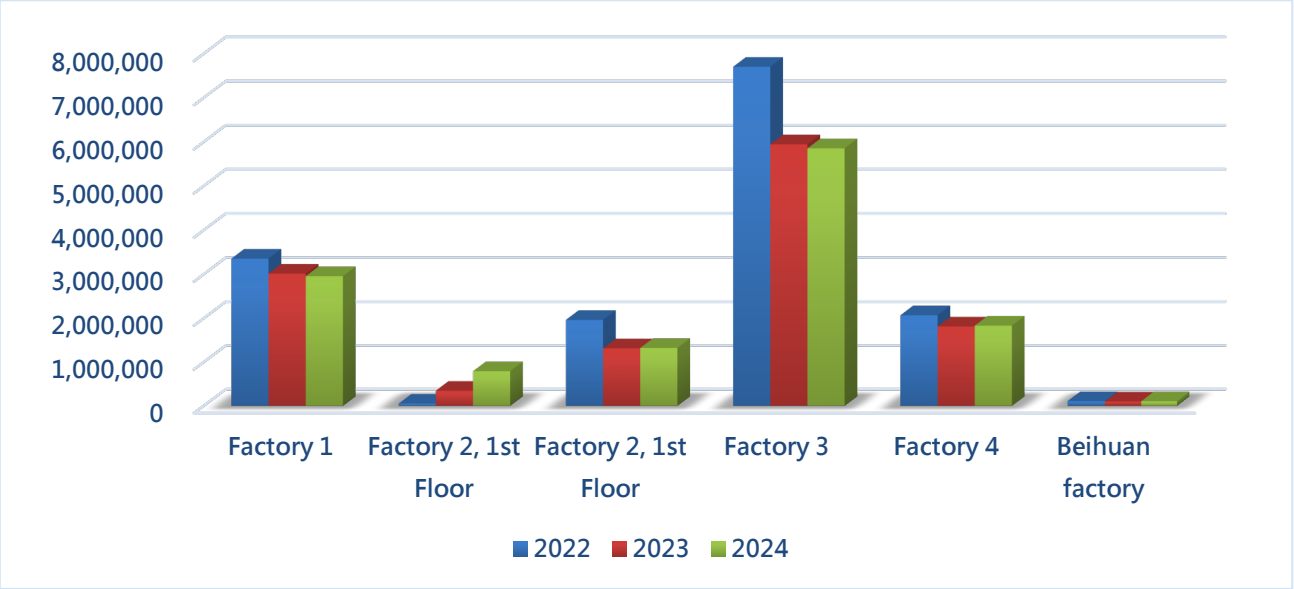
Through regular maintenance and repairs of machinery and equipment, we will ensure their long-term stable operation. We will also adopt automation technology to enhance equipment performance and production efficiency, reduce energy consumption and operational costs, and achieve optimal production outcomes.

- Through regular maintenance and repairs of machinery and equipment, we will ensure their long-term stable operation.
- Automation (or semi-automation) technology to enhance equipment performance and production efficiency, reduce energy consumption and operational costs, and achieve optimized production outcomes.

Strategy 2: Energy-Saving Strategy

- Review all work areas to propose suitable working environments, temperatures, humidity levels, and dust-free standards, while balancing quality, energy consumption, and operator comfort.
- To improve energy efficiency, we are implementing an "energy-saving strategy," encouraging employees to turn off power switches during lunch breaks or when temporarily away from their workstations. This not only saves energy but also reduces unnecessary power consumption for the company, contributing to environmental protection.
- Replace high-energy-consuming equipment with energy-efficient models that comply with energy management system requirements.

Electricity consumption over the past three years, please refer to the chart below:



Factory / year	Factory 1	Factory 2, 1st Floor	Factory 2, 3rd Floor	Factory 3	Factory 4	Beihuan factory
2022	3,357,400	51,683	1,967,400	7,705,200	2,072,400	109,421
2023	3,017,400	348,029	1,319,240	5,948,000	1,818,400	101,751
2024	2,958,200	794,000	1,326,600	5,855,600	1,838,000	105,040

unit：kWh

Note: The electricity consumption at **Factory** 2, Floor 1 has increased, primarily due to the addition of equipment and the commencement of production operations.

Annual Energy Savings Rate Chart (Factory 3)

Since 2015, the annual energy audit energy savings rate has exceeded the regulatory requirement (1%), with an average energy savings rate of 1.45% from 2015 to 2024.

Year	Annual Energy Savings (kWh) (Note 2)		Annual Electricity Consumption (kWh)		Average Annual Energy Savings Rate (%) (Note 3)	
2015	S104	144,000	C104	11,717,600	R104	1.21
2016	S105	299,520	C105	10,816,800	R105	1.93
2017	S106	134,865	C106	9,377,200	R106	1.78
2018	S107	97,540	C107	9,689,200	R107	1.6
2019	S108	102,850	C108	9,392,400	R108	1.5
2020	S109	78,000	C109	8,996,400	R109	1.41
2021	S110	72,576	C110	9,093,600	R110	1.33
2022	S111	79,801	C111	7,705,200	R111	1.3
2023	S112	233,684	C112	5,948,000	R112	1.48
2024	S113	62,934.97	C113	5,855,600	R113	1.45

Strategy 3: Green Commuting Promotion Strategy (Short-term and Medium-term)

Encourage employees to use public transportation for commuting, reduce the use of personal vehicles, thereby lowering carbon emissions and traffic congestion, and promote environmental protection and sustainable development.

- Purchase hybrid vehicles for official use: 2 units purchased in 2023.
- Promote the use of public transportation in all future meetings.

6.2.6.2 Greenhouse Gas Reduction Plan

Facility Equipment: Replace equipment with energy-efficient models.

ISO 50001 Energy Efficiency Measures (Factory 3)

2023: Total energy savings of 132,480 kWh (target: 77,052 kWh).

Policy	Target	Energy Target	Management Plan	Achievement Status
Strictly comply with energy regulations Full participation in energy conservation and carbon reduction Continuous improvement in energy efficiency Reduce energy usage costs Review energy consumption indicators Provide resources to support energy conservation Implement an energy management system Procure energy-efficient products	Maintain stable compressed air quality to ensure uninterrupted production supply Reduce energy consumption and achieve an annual energy savings rate of over 1%	Reducing the electricity consumption of refrigerated dryers (estimated savings of 4,380 kWh/year)	Replacement of malfunctioning refrigerated dryers at Factory 3	Actual energy consumption of the old unit in November 2022 (as measured by the electricity meter) was 5,018 kWh; New unit average monthly energy consumption (meter reading) from April to December 2023 was 2,008 kWh; Energy savings calculation result: (5,018 - 2,008) kWh * 12 months = 36,120 kWh/year Annual cost savings: 108,360 yuan (calculated at 3 yuan per kWh) Payback period: approximately 3.4 years
	Reduce energy consumption and achieve an annual energy savings rate of over 1%	Estimated annual reduction in electricity consumption: 84,096 kWh/year	Pressure settings for Hitachi air compressors at three factories have been reduced	Pressure settings reduced from 0.7 MPa to 0.6 MPa Before improvement, average hourly energy consumption was 68 kWh, Improved average hourly energy consumption: 57 kWh Annual energy savings: (68 - 57) kWh × 24 hours × 365 days = 96,360 kWh/year Annual cost savings: 96,360 kWh × 3 yuan/kWh = 289,080 yuan

2024: Total savings of 85,565 kWh (target: 59,480 kWh).

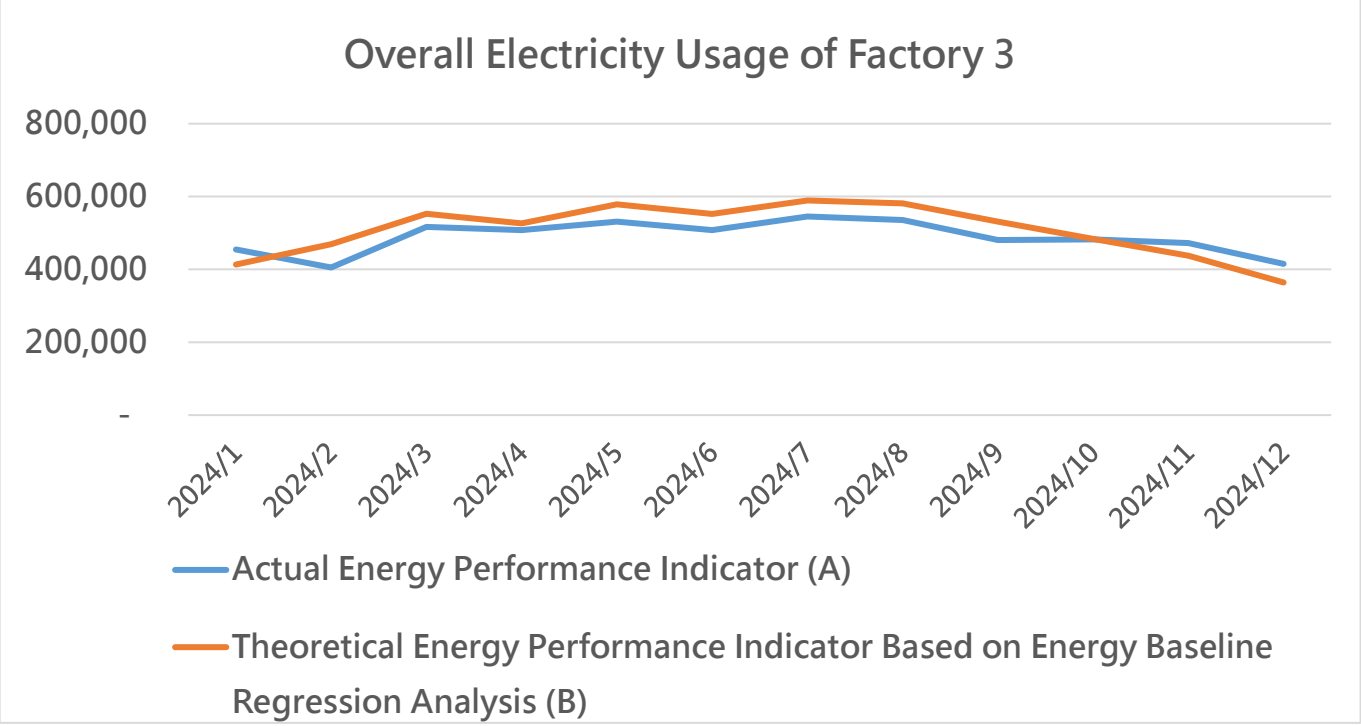
Policy	Target	Energy Target	Management Plan	Achievement Status
Strictly comply with energy regulations Full participation in energy conservation and carbon reduction Continuous improvement in energy efficiency Reduction of energy usage costs Review energy consumption indicators Provide resources to support energy conservation	Reduce energy consumption and achieve an annual energy savings rate of over 1%	Estimated reduction in electricity consumption: 21,120 kWh/year	Three factories Vacuum pumps Start-up Quantity Management	Before improvement: (5.5 + 5.5 + 7.5) kW × 3,840 hours × 100% = 71,040 kWh After improvement: (5.5 + 7.5) kW × 3,840 hours × 100% = 49,920 kWh Energy savings (kWh): 71,040 - 49,920 = 21,120 kWh
	Reduce energy consumption and achieve an annual energy savings rate of over 1%	Estimated annual electricity savings: 28,800 kWh/year	Three factories Chiller Unit #1 Condenser cleaning	The condenser approach temperature of Chiller Unit #1 at Factory 3 has reached 7°C, with poor heat exchange efficiency. Before cleaning: 6.9°C, after cleaning: 1°C Energy savings (kWh): 26,377 kWh
Implement an energy management system Procure energy-efficient products	Reduced energy consumption, achieving an annual energy savings rate of over 1%	Estimated annual electricity savings: 28,800 kWh/year	Factory 3 Chiller Unit #2 Condenser cleaning	The condenser approach temperature of Chiller Unit #2 at Factory 3 has reached 7°C, Poor heat exchange efficiency: 6.9°C before cleaning, 2.7°C after cleaning Energy savings (kWh): 38,068 kWh

2025: Expected savings of 74,642 kWh (target: 58,556 kWh).

Policy	Target	Energy target	Management Plan	Achievement Status
Strictly comply with energy regulations Full participation in energy conservation and carbon reduction Continuous improvement in energy efficiency Reduction of energy usage costs	Reduce energy consumption and achieve an annual electricity savings rate of over 1%	Estimated reduction in electricity consumption: 24,430 kWh/year	FFU (Fan Filter Unit) converted from AC to DC (24 units)	Before improvement: AC-powered FFU power consumption: 176.2 W After improvement: DC power supply FFU unit power consumption: 60W Annual electricity savings per unit: (176.2 - 60) W × 24 hours × 365 days / 1000 = 1,017.9 kWh/year Energy savings (kWh): 1,017.9 kWh/year * 24 units = 24,430 kWh
Review energy consumption indicators Provide resources to support energy conservation Implement an energy management system Procure energy-efficient products	Reduce energy consumption and achieve an annual energy savings rate of over 1%	Estimated annual electricity savings: 71,520 kWh/year	Improved efficiency of regional pumps	Before improvement: IE2 class 40HP × 0.745 × 8000 × 1 unit = 238,400 kWh After improvement: IE4 class with variable frequency operation: 40HP × 0.745 × 8,000 × 70% variable frequency efficiency × 1 unit = 166,880 kWh Energy savings (kWh): 238,400 kWh - 166,880 kWh = 71,520 kWh

Energy Performance Indicator - Total Factory Electricity Consumption (Factory 3)

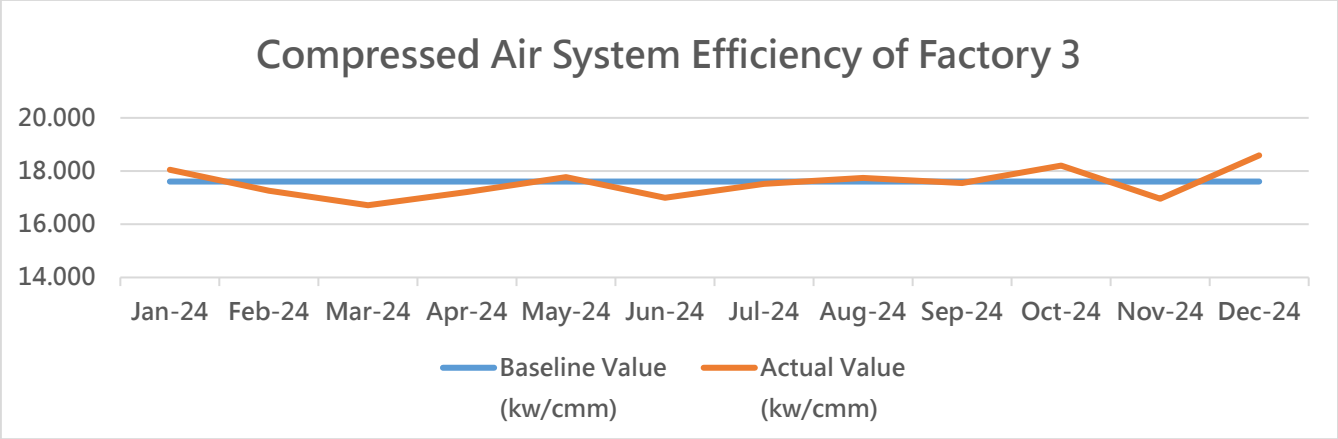
Monitor the actual and theoretical values of the energy performance indicator monthly, with differences within ±15%.



	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Actual Value A (degrees)	454,800	405,200	516,800	508,000	531,200	508,000	545,200	535,600	480,800	482,400	472,400	415,200
Theoretical value B (degrees)	413,208	469,097	552,628	526,452	578,422	552,065	589,205	581,300	531,177	483,650	437,589	364,089
Difference ±15 (%)	10.07%	-13.62%	-6.48%	-3.50%	-8.16%	-7.98%	-7.47%	-7.86%	-9.48%	-0.26%	7.96%	14.04%

Energy Performance Indicator - Air Compressor System Efficiency Value (Factory 3)

Monitor the actual values of energy performance indicators monthly and compare them with baseline values. All differences are within ±15%.



	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Baseline value (kW/cmm)	17.606	17.606	17.606	17.606	17.606	17.606	17.606	17.606	17.606	17.606	17.606	17.606
Actual value (kW/cm^3)	18.0463	17.2616	16.7154	17.2135	17.775	16.995	17.522	17.7444	17.5485	18.2051	16.9579	18.5899
Difference ±15 (%)	2.50%	-1.96%	-5.06%	-2.23%	0.96%	-3.47%	-0.48%	0.79%	-0.33%	3.40%	-3.68%	5.59%

6.3 Climate Risk Management

(Adopting the TCFD framework in 2024, with immediate risk response measures implemented starting in 2025) (In accordance with GRI 2-25, 305-5, and the TCFD framework)

6.3.1 Operational Risk Analysis Under Extreme Weather Events

The Company has invited experts and scholars to assist in organizing a climate risk identification workshop. The workshop is composed of over 30 members of the Sustainability Development Committee (Chief Sustainability Officer (CSO), Sustainability Strategy Team, Sustainability Disclosure Team, Environmental Sustainability Team, Social Impact Team, and Corporate Governance Team), covering managers from all factory sites and personnel from manufacturing-related functional units. The workshop discussed risk assessments and preventive planning for potential power supply disruptions at the Taichung Tanzi Technology Industrial Park caused by extreme weather events (e.g., heavy rainfall, high temperatures, and regional power grid instability). Additionally, a comprehensive review of operational risks at the Company's Factory 1, Factory 2, and Factory 3 was conducted. Following internal investigations and on-site reports from employees, the following primary risk types were identified: Regional extreme weather events such as heavy rainfall, high temperatures, and power grid instability may cause sudden Electricity Interruptions, potentially impacting operations at the Company's Factory 1, Factory 2, Factory 3, and Factory 4. Following internal investigations and on-site reports from employees, the following primary risk types were identified:

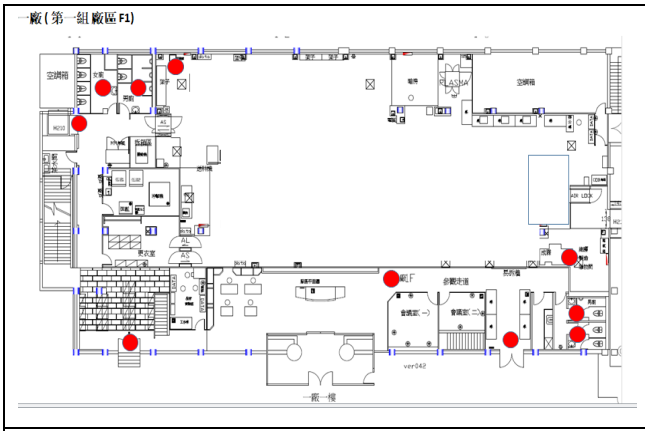


Figure 6.3-(1) Workshop Discussion - Factory 1

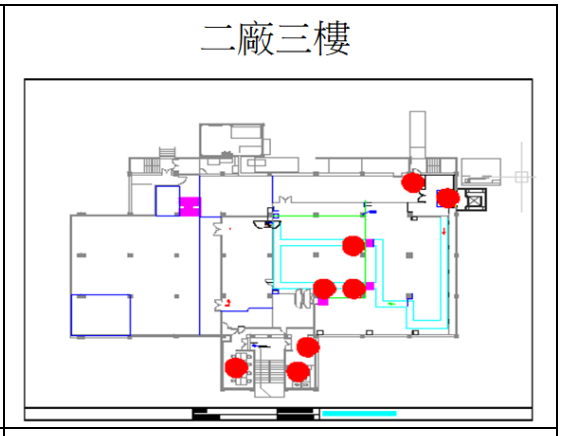


Figure 6.3-(2) Workshop Discussion - Factory 2

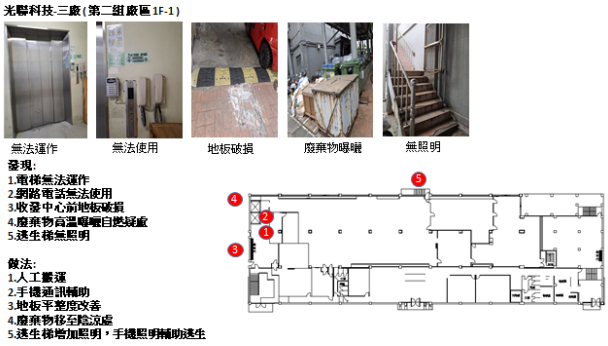


Figure 6.3-(3) Workshop Discussion - Factory 3

- Difficulty in employee evacuation and escape (insufficient lighting, blocked emergency exits).
- Disruption of attendance systems and office equipment (computers, photocopiers, telephones).
- Material storage risks (failed refrigerators causing raw materials to spoil).
- Elevators stopped, causing logistics disruptions and personnel being trapped.
- Access control and alarm systems power failure.

Figure 6.3-(4) Workshop Discussion

Figure 6.3-(5) Workshop Discussion

Figure 6.3-(6) Workshop Discussion

Figure 6.3-(7) Workshop Discussion

	
Figure 6.3-(8) Workshop Discussion	**Figure 6.3-(9) Workshop Discussion**

6.3.2 Governance Framework and Strategic Responses (Governance & Strategy)

Taichung Tanzi Science and Technology Industrial Park Dual Water Supply System: Tap water supplied by Taiwan Water Corporation's Fourth District Management Office; groundwater from the Taichung Tanzi Science and Technology Industrial Park Industrial Water Supply Station. The area is classified as a water-stable region and is equipped with an industrial park real-time notification system. Therefore, the primary operational risk faced by the company is power supply instability rather than water supply disruption.

To address the challenges posed by climate change, including high temperatures and increased regional power loads, which may lead to power supply instability and sudden Electricity Interruptions, the company has developed a phased strategy based on time scales as follows:

6.3.2.1 Immediate Risk Response Measures (2025~)

1. For areas with elevation differences or slopes in the second factory zone (three locations in total), fluorescent markers will be installed to prevent employee falls in the event of a Electricity Interruption without lighting.

2. Conduct Electricity Interruption simulation tests on refrigerators to assess their cold storage endurance and optimize storage procedures, which will be defined in the Standard Operating Procedures (SOP).

6.3.2.2 Mid-Term Adaptation Measures (2025–2027)

1. Enhance power supply redundancy resilience and communication self-sufficiency, with the following targets:
    - Install uninterruptible power supply (UPS) equipment on critical systems, servers, and communication hosts for all important systems (information hosts, servers).
2. Install emergency escape door buttons at all factory access points (one per factory for Factory 1, two per factory for Factory 2, two per factory for Factory 3, and one per factory for Factory 4) to allow access even during Electricity Interruptions.
3. Install emergency lighting in all restrooms, with a coverage rate of 30% by the end of 2025.

6.3.2.3 Long-Term Strategy and Capital Allocation (After 2027)

1. Incorporate carbon pricing calculations and business continuity investment strategies.
2. Integrate responses to the Carbon Border Adjustment Mechanism (CBAM).

This strategy framework will be included in the annual sustainability report for progressive disclosure. The Company's Sustainability Development Committee, composed of department heads and relevant staff, is responsible for developing response plans for extreme weather conditions (Electricity Interruptions). **Key strategies and governance measures are as follows:**

- For areas with elevation differences or slopes (three locations in total) in the second factory zone, implement fluorescent markings to prevent employee falls during Electricity Interruptions without lighting.
- Emergency lighting will be fully installed in all restrooms, with a coverage rate of 30% expected by the end of 2025.
- For access control systems at all factory sites (one location per factory for Factory 1, two locations per factory for Factory 2, two locations per factory for Factory 3, and one location per factory for Factory 4), emergency escape door-opening buttons have been added to enable door access even during Electricity Interruptions.

6.3.3 Risk Management System

TCFD risk and opportunity classification is as follows:

6.3.3.1 Physical Risks

- Short-term acute risks: Extreme weather events such as sudden Electricity Interruptions and flooding, which may affect employee safety, equipment operation, and refrigerated raw materials.
- Long-term chronic risks: Rising temperatures leading to increased air conditioning energy consumption, higher air conditioning loads, and reduced equipment lifespan.

6.3.3.2 Transition Risks

- Regulatory Risks: The EU Carbon Border Adjustment Mechanism (CBAM) has been implemented. Products with high carbon emissions may be subject to carbon taxes, impacting export competitiveness and compliance costs.
- Market Risks: International customers increasingly demand transparency in suppliers' carbon footprints and commitments to reduce carbon emissions. Failure to implement carbon reduction measures may result in exclusion from supply chains.

6.3.3.3 Climate Opportunities

- Energy Efficiency Opportunities: Implementing UPS (uninterruptible power supply) systems and energy-efficient lighting can reduce electricity costs and downtime losses.
- Renewable Energy and Energy Storage Technologies: Deploying solar energy and energy storage systems can mitigate Electricity Interruption impacts and increase the proportion of self-generated green energy.
- Brand and Trust: Demonstrating a response to climate risks can enhance customer and investor trust and strengthen ESG performance.

6.3.4 Scenario Analysis

To understand the potential impacts of climate change on company operations, the company has conducted preliminary qualitative analysis and strategic simulations using the following three standard climate scenarios:

- Scenario A: Successful Low-Carbon Transition (Global Warming Limited to 1.5°C)
    1. Advantages: Clear international standards, declining costs of low-carbon technologies, and the potential to gain a market advantage by acting early.
    2. Challenges: High initial investment costs, enhanced carbon disclosure transparency, and

supplier integration required.

- Scenario B: Moderate Adaptation / Partial Transition (Temperature Rise Approximately 2°C)
    1. Advantages: Clear policy direction, with some incentives for low-carbon investments.
    2. Challenges: Uneven transition speeds, frequent regional disasters, and the need to address both regulatory compliance and physical impacts simultaneously.
- Scenario C: Transformation Failure + Climate Deterioration (Temperature Rise Exceeding 3°C)
    1. Advantages: Mild compliance pressure but limited opportunities.
    2. Challenges: Increased frequency of extreme weather events, production lines face more frequent Electricity Interruptions, floods, and raw material disruptions, with rising insurance costs and expanded damage.

The above three scenarios have been incorporated into the planning framework for carbon pricing, energy resilience, and equipment upgrade plans, and a financial quantification assessment will be expanded by 2026. Additionally, starting in 2025, the Company will further incorporate regulatory transformation risks associated with climate change, particularly the compliance pressures from the EU's upcoming "Carbon Border Adjustment Mechanism (CBAM)," which is expected to lead to increased carbon costs for export-related products. In response to this trend, the Company officially launched a carbon emissions estimation process in 2025, with the results to be incorporated into the reference framework for medium- to long-term climate risk and financial planning.

"Electricity Interruption" risks have been included in the company's list of major operational risks, categorized under infrastructure disruption risks within the physical risks category. The following is the latest consolidated list of operational risks:

Risk Type	Specific Items	Risk Description	Corresponding Mitigation Measures
Physical Risk	Electricity Interruption Risk	Due to rising temperatures and increased power demand, there is a risk of personnel safety during evacuation.	Emergency Lighting
	Employee safety risk	During Electricity Interruptions, differences in elevation may cause falls and injuries	Install emergency lighting in all restrooms
Transition risks	CBAM Carbon Cost Risk	The implementation of the EU CBAM will increase export costs for carbon-intensive products	Establish carbon emissions data, carbon pricing calculation mechanisms, and adjust design and procurement strategies
	Customer low-carbon requirements risk	International brand requirements for supply chain carbon disclosure and carbon reduction targets	Implement ISO 14064, conduct carbon audits, and label carbon footprints
Cybersecurity risks	Cybersecurity risks	Electricity Interruptions causing equipment	Main server UPS, emergency generators

		damage or data loss	
Compliance and operational risks	Delayed emergency response notification risk	Inability to promptly initiate notification and cross-functional communication procedures may exacerbate the impact of disasters	Handheld public address systems, self-defense firefighting teams, regular drills Emergency communication network (handheld public address systems), regular drills
	Loss of refrigerated raw materials	Loss of high-value sensitive raw materials due to the failure of refrigeration equipment without backup power	SOPs clearly stipulate procedures for sealing and redistributing materials during Electricity Interruptions

6.3.5 Metrics & Targets

To effectively implement climate risk response strategies, the company adopted the TCFD framework in 2024 and will expand the tracking and response to real-time climate risks starting in 2025. The following are the key quantitative KPIs and mid-term targets:

Indicator Items	2024 Target	2025 Target	Notes
Emergency Lighting Coverage Rate	0%	30%	Toilet facilities 28 locations
Refrigerator SOP compliance rate	0%	100%	Establish a policy of keeping doors closed
Emergency exit door buttons	0%	100%	One location per factory, four locations per factory, two locations per factory, and two locations per factory, totaling six locations
Backup communication equipment installation rate	40%	90%	Handheld public address systems 21 locations

Table 6.3.5-(1) Climate Risk Response Supplies Statistics Table

Facility	Lighting	Handheld public address system	Handheld public address system (elevator)	Floor locks
Factory 1	8	3	2	1
Factory 2	4	3	1	2
Factory 3	10	4	3	2
Factory 4	6	3	2	1
TOTAL	28	21		6

6.3.5 TCFD Disclosure Summary Table

Additionally, the Company has conducted preliminary calculations for a carbon pricing system based on the CBAM framework by 2025, which serve as important reference indicators for financial planning and climate adaptation. An initial internal carbon cost calculation framework has been established. The results of these calculations will be progressively applied to product design, capital expenditure assessments, and supply chain collaboration standards.

TCFD Core Framework	Electricity Interruption Scenario Application Summary
Governance	Establish a cross-facility operational risk response team to report to and implement actions for the Sustainability Development Committee
Strategy	Conduct risk analysis for short-, medium-, and long-term business operations and develop strategies for power backup, evacuation, material preservation, communication, etc.
Risk Management	Include operational risk in the corporate risk register, covering operational disruptions, asset losses, personnel injuries, and other items
Metrics & Targets	Establish tracking metrics such as the implementation rate of emergency lighting (toilets), portable public address systems, emergency exit door buttons, and refrigeration unit standard operating procedures (SOPs)

6.4 Waste Management

UNITED RADIANT TECHNOLOGY CORPORATION has long been committed to reducing waste, actively implementing resource recycling and reuse, and managing all stages from design to disposal after use. Through proper classification and management, waste is reduced while maximizing its reuse value. Management is further strengthened in accordance with the factory's waste management guidelines and existing regulations on waste disposal and resource recycling.

Waste Reuse:

Factory-generated waste is contracted out to domestic recycling and reuse companies to be processed into resource-recycled products. All waste is disposed of within the country and is not transported overseas for processing.

Waste Generation Targets:

6.4.1 Key Performance Indicators (KPIs) and Target Values

Waste Category	2022	2023	2024
Incineration Treatment	33%	12%	8%
Recycling	29%	46%	45%
Recyclable	23%	30%	35%
Physical treatment	12%	12%	12%
Heat treatment	3%	0%	0%
Total	100%	100%	100%

The Company began transitioning its waste disposal methods from incineration to recycling and resource recovery in 2022 to reduce the volume of waste that causes environmental pollution. By 2024, the proportion of waste disposed of through incineration has been reduced to 8%, and the Company will continue to strengthen management with the goal of further reducing incineration in the future.

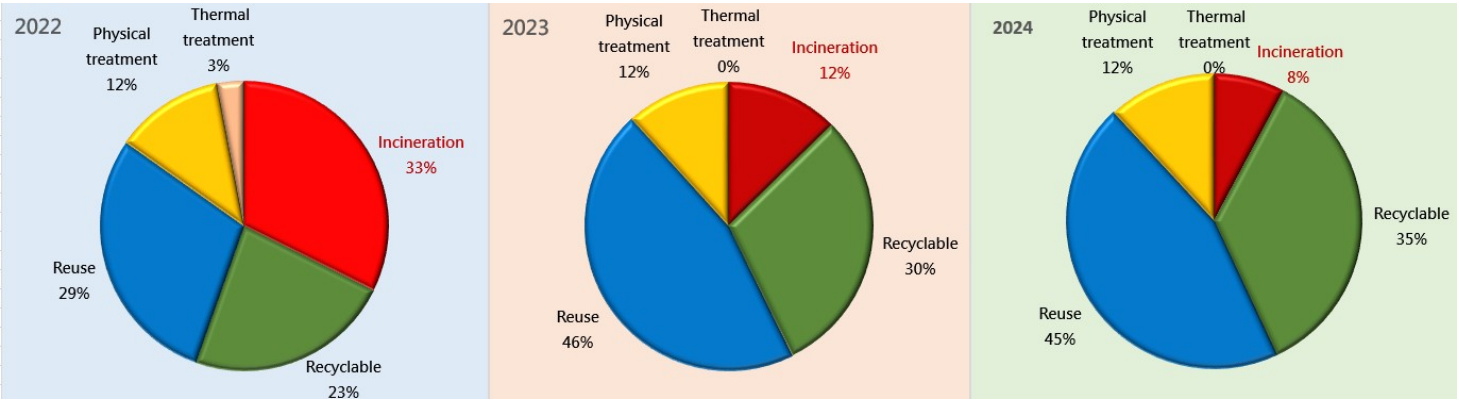


Figure 6.4.1-(1) Annual Waste Disposal Measures

6.4.2 Annual/Mid-term and Long-term Goals

Waste Category/Year	2025	2026	2027
Incineration	6%	Based on annual budget targets and revenue planning	Based on annual budget targets and revenue planning
Reuse	45%		
Recyclable	37%		
Physical treatment	12%		
Thermal treatment	0%		
Total	100%		

7：Appendices (Index, Certifications)

7.1 GRI Content Index

This report has been prepared in accordance with the GRI Standards: Core Option, and reports on the information referenced in the GRI Content Index for the periods of 2022, 2023, and **2024 (January 1, 2024, to December 31, 2024)**.

GRI (Global Reporting Initiative) Correspondence Table

Standard Number	Disclosure Item	Chapter or Content Summary	Page
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
2-1	Organizational Details	1.1 About the Report 4.2 Corporate Governance Framework 6.2 Greenhouse Gas Emissions Management	P.6 P.65 P.133
2-2	Entities included in the organization's sustainability report	1.3 Report Scop	P.7
2-3	Reporting Period, Frequency, and Contact Persons	1.4 Reporting Period and Frequency 1.6 Contact Information	P.9 P.10
2-4	Information Restatement	1.5 Information Restatement	P.10
2-5	External Assurance/Confirmation	N/A	-
2-6	Activities, value chain, and other business relationships	2.1 Sustainability Development Strategy	P.11
2-7	Employees	5.2 Labor Relations	P.101
2-8	Non-employee workers	N/A	-
2-9	Governance structure and composition	2.2 Governance Framework for Sustainability 2.3 Board of Directors and Functional Committees	P.23 P.27
2-10	Nomination and Selection of the Highest Governance Body	2.3 Board of Directors and Functional Committees	P.27
2-11	Chair of the Highest Governance Body	2.3 Board of Directors and Functional Committees	P.27
2-12	The role of the highest governing body in overseeing impact management	2.2 Governance Framework for Sustainability	P.23
2-13	Responsible for Impact Management	2.2 Governance Framework for Sustainability	P.23

2-14	The Role of the Highest Governance Body in Sustainability Reporting	2.2 Governance Framework for Sustainability	P.23
2-15	Conflicts of Interest	2.3 Board of Directors and Functional Committees	P.27
2-16	Communication of Key Significant Events	4.2 Corporate Governance Framework	P.65
2-17	Collective Wisdom of the Highest Governance Body	1.2 A Word from the Management — Energy Conservation, Carbon Reduction, and Building a sustainable Future for Humanity 2.2 Governance Framework for Sustainability 2.3 Board of Directors and Functional Committees	P.6 P.23 P.27
2-18	Performance Evaluation of the Highest Governance Body	2.3 Board of Directors and Functional Committees 4.1 Operating Performance	P.27 P.60
2-19	Remuneration Policy	2.3.3 Compensation Policy	P.44
2-20	Remuneration Determination Process	2.3.3 Compensation Policy	P.44
2-21	Annual Total Remuneration Ratio	2.3.3 Compensation Policy	P.44
2-22	Statement on Sustainable Development Strategy	2.2 Governance Framework for Sustainability	P.23
2-23	Policy Commitments	1.2 A Word from the Management — Energy Conservation, Carbon Reduction, and Building a sustainable Future for Humanity 4.3 Ethical Business Practice	P.6 P.67
2-2	Incorporation into Policy Commitments	2.1.2 Strategy Roadmap and Short-, Medium-, and Long-Term Goals	P.19
2-25	Commitments to Mitigate Negative Impacts	6.3 Climate Risk Management 4.5 Risk Management	P.146 P.74
2-26	Mechanisms for seeking advice and raising concerns	4.2 Corporate Governance Framework 4.3 Ethical Business Practice	P.65 P.67
2-27	Compliance	4.3 Ethical Business Practice 5.2.6 Employee Health and Workplace Safety	P.67 P.116
2-28	Membership of Professional Associations	2.1 Sustainability Development Strategy	P.11
2-29	Stakeholder Consultation Policy	3.2 Stakeholder Engagement Mechanisms	P.57
2-30	Collective Agreement	2.1 Sustainability Development Strategy	P.11
GRI 3 Material Topics 2021			

3-1	Process for determining material topics	3：Stakeholders Engagement and Materiality Assessment	P.51
3-2	List of Significant Topics	3：Stakeholders Engagement and Materiality Assessment	P.51
3-3	Management of Significant Topics	3：Stakeholders Engagement and Materiality Assessment	P.51
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed by the organization	4.1 Operating Performance	P.60
201-2	Financial impacts and other risks arising from climate change	6.3 Climate Risk Management	P.146
201-3	Defined Benefit Obligations and Other Retirement Plans	4.4 Corporate Compliance 5.2 Labor Relations	P.68 P.101
GRI 203: Indirect Economic Impacts 2016			
203-1	Development and impacts of infrastructure investment and support services	5.2 Labor Relations	P.101
GRI 204: Procurement Practices 2016			
204-1	Proportion of procurement expenditures from local suppliers	6.1 Sustainable Procurement and Resource Management	P.131
GRI 205: Anti-corruption 2016			
205-1	Operational sites where corruption risk assessments have been conducted	4.3 Ethical Business Practice	P.67
205-2	Communication and training on anti-corruption policies and procedures	4.3 Ethical Business Practice	P.67
205-3	Confirmed cases of corruption and actions taken	4.3 Ethical Business Practice	P.67
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) greenhouse gas emissions	6.2 Greenhouse Gas Emissions Management	P.133
305-2	Energy-related indirect (Scope 2) greenhouse gas emissions	6.2 Greenhouse Gas Emissions Management	P.133
305-3	Other Indirect (Scope 3) Greenhouse Gas Emissions	6.2 Greenhouse Gas Emissions Management	P.133
305-4	Greenhouse gas emission intensity	6.2 Greenhouse Gas Emissions Management	P.133
305-5	Greenhouse gas emission reduction	6.2 Greenhouse Gas Emissions Management	P.133
305-6	Ozone-depleting Substances (ODS) Emissions	6.2 Greenhouse Gas Emissions Management	P.133
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	6.2 Greenhouse Gas Emissions Management	P.133
GRI 401: Labor and Employment 2016			

401-1	Newly hired employees and former employees	5.2 Labor Relations	P.101
401-2	Benefits Provided to Full-Time Employees	4.4 Corporate Compliance 5.2 Labor Relations	P.68 P.101
401-3	Maternity Leave	4.4 Corporate Compliance 5.2 Labor Relations	P.68 P.101
GRI 402: Labor-Management Relations 2016			
402-1	Minimum notice period for operational changes	5.2 Labor Relations	P.101
GRI 403: Occupational Health and Safety 2018			
403-3	Occupational Health Services	5.2.6 Employee Health and Workplace Safety	P.116
403-5	Training for workers on occupational safety and health	5.2.6 Employee Health and Workplace Safety	P.116
403-6	Worker Health Promotion	5.2.6 Employee Health and Workplace Safety	P.116
GRI 404: Training and Education 2016			
404-1	Average number of training hours per employee per year	5.2.5 Career Development, Training and Education	P.111
404-2	Providing employees with skill development and transition support programs	5.2.5 Career Development, Training and Education	P.111
404-3	Proportion of employees who regularly undergo performance and career development reviews	5.2.5 Career Development, Training and Education	P.111
GRI414: Supplier Social Assessment 2016			
414-1	Use of social criteria to screen new suppliers	4.7 Sustainable Supply Chain Management	P.85

7.2 SASB Content Index

Disclosure Topic / Indicator Code	Disclosure Indicator	Nature	Content Summary	Corresponding Section	Page Number
Product Safety TC-HW-230a.1	Description of risk identification and management methods for product information security	Discussion and Analysis	(1) When disclosing confidential information related to business cooperation (such as product technical specifications and prices) to external parties (e.g., customers, suppliers, and contract manufacturers), the company requires the signing of a confidentiality agreement prior to disclosure to ensure the security of confidential information. Internally, confidentiality responsibilities and obligations are stipulated in employment contracts, requiring employees to maintain confidentiality regarding any confidential information related to company products that they may become aware of or come into contact with while performing their duties. Additionally, the information department implements access controls based on the classification of the company's trade secrets and establishes information security regulations, such as prohibiting personal computers from being brought into the company, establishing guidelines for the use of personally assigned laptops, and setting rules for software downloads, to protect the company's trade secrets and information security. (2) The company conducts annual regular training programs to "enhance personnel awareness, prevent data leakage, and enforce self-supervision and management," and regularly reviews the "Trade Secret Management Procedures Manual" to ensure the security of the company's trade secrets. Intellectual property management and information security maintenance are reviewed and revised as appropriate, and internal audits are conducted regularly to review information security risks and	4.5 Risk Management 4.6 Product Quality Management 4.7 Sustainable Supply Chain Management 7.2 SASB Content Index	P.74 P.80 P.85 P.162

			management, implementing the information security maintenance and management policy guidelines to ensure operational risks and core competitiveness, and achieve the company's goal of sustainable operations. (3) During the design and development phase of new products, the Design Department conducts intellectual property analysis, including patent searches or patent strategy planning, to avoid infringement risks and enhance the competitiveness of new products.		
Employee Diversity and Inclusion TC-HW-330a.1	Percentage of global employees by gender and race in (1) management, (2) technical staff, and (3) all other employees	Quantified	UNITED RADIANT TECHNOLOGY CORPORATION demonstrates a high degree of inclusivity toward its employees, not discriminating based on race, skin color, age, gender, ethnicity, disability, pregnancy, marital status, or political affiliation. Anyone with a willingness to work, the ability to meet job requirements, and a commitment to grow alongside UNITED RADIANT TECHNOLOGY CORPORATION has the opportunity to become a member of our team. As a result, our workforce currently includes not only domestic employees but also foreign workers, foreign brides, indigenous people, individuals with disabilities, and employees pursuing further education while employed, reflecting a diverse employee base.	5.1 Workforce Profile 5.2 Labor Relations 7.2 SASB Content Index	P.92 P.101 P.162

2022			
Management: 134	Male: 83, 61.94%	Female: 51, 38.05%	Nationality: 134, accounting for 100%
Technical staff: 287 people	Male: 15 people, 5.22%,	Female: 272 people, accounting for 94.77%	Nationality: 208 people, accounting for 72.47% Foreign nationals: 79, accounting for 27.53%
Other personnel: 82 people	Male: 36 people, accounting for 43.9%	Female: 46 people, accounting for 56.97%	Domestic nationals: 100%

2023			
Management: 127	Male: 69, 54.33%	Female: 58, 45.67%	Nationality: 127, accounting for 100%
Technical staff: 236 people	Male: 18 people, accounting for 7.63%	Female: 218, accounting for 92.37%	Nationality: 177 people, accounting for 75% Foreign nationals: 59 people, accounting for 25%
Other staff: 75	Male: 32 people, accounting for 42.67%	Female: 43 people, accounting for 57.33%	Domestic nationals: 100%

2024			
Management: 125 people	Male: 69, 54.33%	Female: 56, 45.67%	Nationality: 125, accounting for 100%
Technical staff: 270 people	Male: 20 people, accounting for 7.41%	Female: 250, accounting for 92.59%	Nationality: 176 people, accounting for 65.19% Foreign nationals: 94 people, accounting for 34.81%
Other staff: 70 people	Male: 35 people, accounting for 50.00%	Female: 35 people, 50.00%	Nationality: 100%

Product Life Cycle TC-HW-410a.1	Product compliance with IEC 62474 Annual revenue percentage of controlled substances subject to reporting	Quantification	UNITED RADIANT TECHNOLOGY CORPORATION's main products are non-end-use products, and it is not possible to directly obtain verification of substances subject to reporting under IEC 62474 for end-use electronic and electrical products.	7.2 SASB Content Index	P.162
Product life cycle TC-HW-410a.2	Percentage of annual revenue from products compliant with EPEAT certification or equivalent requirements	Quantified	UNITED RADIANT TECHNOLOGY CORPORATION's main products are non-end-user products and cannot directly obtain the EPEAT certification for end-user electronic and electrical products.	7.2 SASB Content Index	P.162
Product lifecycle TC-HW-410a.3	Percentage of annual revenue from products compliant with Energy Star or equivalent requirements	Quantified	UNITED RADIANT TECHNOLOGY CORPORATION's main products are non-end-use products and cannot directly obtain the Energy Star label for verification of end-use electronic and electrical products.	7.2 SASB Content Index	P.162
Product life cycle TC-HW-410a.4	Total global weight of discarded products; and the percentage of recycled and treated weight relative to total product sales weight	Quantification	UNITED RADIANT TECHNOLOGY CORPORATION's main products are non-end-use products, making it difficult to collect relevant recycling information. Note: (1) Waste disposal: 2022 Waste Disposal Declaration Weight (1) Reported valuable waste: 2.35 tons (2) Non-valuable waste reported: 212.39 tons 2023 Waste Disposal Reported Weight: (1) Reported valuable waste: 0 tons (2) Non-valuable waste declaration: 124.14 tons 2024 Waste Disposal Declaration Weight: (1) Reported valuable waste: 4.164 tons (2) Non-valuable waste declaration: 143.45 tons (2) Warehouse waste TRAY tray recycling: (1) 2022: 34,570 kg (sale amount: 172,930 yuan)	7.2 SASB Content Index	P.162

			(2) 2023: 29,870 kg (sale amount: 149,350 yuan) (3) 2024: 31,980 kg (Sales amount: 159,900 yuan)		
Supply Chain Management TC-HW-430a.1	Percentage of supplier categories where first-tier suppliers have undergone RBA audits (Validated Audit Process, VAP) or equivalent audits (a) All suppliers of " " and (b) high-risk suppliers	Quantified	1. Supplier Selection and Evaluation Mechanism: When reviewing new supplier audit documents, basic information must be completed, including the Supplier Environmental Safety Management/Social Responsibility Questionnaire (attached). 2. Supplier Audit Self-Assessment Form (Current Status) (1) Environmental / RoHS (Environmental Substances) / ESG Environmental Sustainability (2) Other Employee Safety and Social Responsibility	7.2 SASB Content Index	P.162
Supply Chain Management TC-HW-430a.2	First-tier suppliers (1) Percentage of audited suppliers that have not passed the RBA Verified Audit Program (VAP) or equivalent audit, and (2) Improvement rate of audit results in (a) major deficiencies and (b) other deficiencies	Quantified	1. Supplier Selection and Evaluation Mechanism: When reviewing new supplier audit documents, basic information must be completed, along with the Supplier Environmental Safety Management/Social Responsibility Questionnaire (attached). 2. Supplier Audit Self-Assessment Form (Current Status) (1) Environmental Protection / RoHS (Environmental Substances) / ESG Environmental Sustainability (2) Other Employee Safety and Social Responsibility	7.2 SASB Content Index	P.162
Material Procurement TC-HW-440a.1	Risk management for the use of critical materials	Discussion and Analysis	UNITED RADIANT TECHNOLOGY CORPORATION has established a substance control procedure based on environmental considerations, setting forth a survey policy for tin, gold, tantalum, tungsten, cobalt, and mica in its products. The company does not use minerals from the Democratic Republic of the Congo and its neighboring regions that are conflict minerals or metals sourced from armed conflicts and human rights abuses ( ). Suppliers are required not to use or source tin, gold, tantalum, tungsten, cobalt, or mica from conflict-	6.1 Sustainable Procurement and Resource Management 7.2 SASB Content Index	P.131 P.162

			affected regions, including the Democratic Republic of the Congo and its neighboring regions. Conduct individual investigations in accordance with customer requirements In response to customer requirements, the Procurement Department will collaborate with Quality Assurance and Business Operations to conduct case-by-case investigations into the origin of materials for specific products; Use the CMRT/EMRT standard forms and retain internal records for audit by customers or inspection agencies.		

Disclosure Topic / Indicator Code	Disclosure Indicators	Nature	Content Summary	Corresponding Chapter	Page Number
TC-HW-000.A	Number of units produced by product category	Quantification	Since most products are customized, production is calculated based on shipment volume. **Total panel product shipment volume for the 2023 fiscal year was 4,814 thousand units.** **Total shipment volume of panel products for the 2024 fiscal year: 3,759 thousand units.**	7.2 SASB Content Index	P.162

Unit: New Taiwan Dollars (NTD) thousand; thousand pieces

Year	2024				2023			
Sales Value	Domestic Sales		Exports		Domestic sales		Exports	
Main Products	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
LCD	78	10,559	924	21,540	155	17,730	1,453	36,538
LCM	554	336,164	2,203	1,175,963	579	345,466	2,627	1,158,083
Other	0	11,335			0	0	0	0
Total	632	358,058	3,127	1,197,503	734	363,196	4,080	1,194,621

TC-HW-000.B	Production Facility Area	Quantified	Total floor area of production **Factory** premises: 12,896 square meters (Note) **Factory** 1: 3,110 square meters; **Factory** 2: 1,713 square meters; **Factory** 3: 5,669 square meters; **Factory** 4: 2,217 square meters; Beihuan: 187 square meters; Total: 12,896 square meters. Note: Calculated based on the area listed in the publicly disclosed documents	7.2 SASB Content Index	P.162
TC-HW-000.C	's production percentage	Quantification		7.2 SASB Content Index	P.162

Factory	LCD	LCM	TP	TOTAL
2022 shipment value	37,922,330	1,708,522,166	35,207,861	1,781,652,356
Shipment Value Percentage	**2.13**	**95.90**	**1.98**	**100.00**
2023 shipment value	7,453,122	1,437,987,810	9,043,339	1,454,484,271

			Shipment Value Percentage	**0.51**	**98.87%**	**0.62**	**100.00**		
			2024 shipment value	**293,844**	**1,445,288,334**	**7,476,919**	**1,453,059,097**		
			Shipment Value Percentage	**0.02**	**99.47**	**0.51**	**100.00**		
			Notes: 1. The above table is calculated based on "Production Management Export Declaration Revenue," excluding streetlights and purchased goods.						

7.3 Survey Results on Materiality Topics

Step 1: Identify stakeholders

The Sustainable Development Preparatory Committee adopted a "focus group interview" approach, holding two full-day sessions on May 17, 2024, and May 24, 2024. Department heads, employees, and experts were invited to participate in repeated discussions to identify the company's six key stakeholders: government, employees, customers, suppliers, shareholders, and the local community.

Figure 7.3-(1) Focus Group Discussion

Figure 7.3-(2) Focus Group Discussion

Step 2: Identifying Material Issues

The Sustainability Planning Committee simultaneously identified the company's material issues during the focus meetings, based on the company's current situation and the GRI 3 framework, as shown in the table below:

Serial Number	Area	Theme	English
1	E	Energy Management	Energy Management
2	E	Water Management	Water Management
3	E	Materials Sourcing & Management	Materials Sourcing & Management
4	E	Waste & Hazard Management	Waste & Hazards Management
5	E	Pollution Prevention & Management	Pollution Prevention & Management
6	E	Environmental Compliance	Environmental Compliance
7	E	Greenhouse Gas Emissions	GHG Emissions
8	E	Climate Risk	Climate Risk
9	S	Labor Relations (whistleblowing)	Labor Relations (whistleblowing)
10	S	Health and Safety	Health and Safety (incident rates)
11	S	Training and Education	Training and Education

12	S	Diversity and Inclusion	Diversity and Inclusion
13	S	Non-discrimination	Non-discrimination
14	S	Cyber Risk	Cyber Risk
15	S	Product Quality Management	Product Quality Management
16	S	Products and Services	Products and Services
17	S	Data Privacy	Data Privacy
18	S	Corporate Philanthropy	Corporate Philanthropy
19	S	Community Engagement	Community Engagement
20	S	Supplier Engagement	Supplier Engagement
21	G	Business Ethics	Business Ethics
22	G	Board Accountability	Board Accountability
23	G	Shareholder Rights	Shareholder Rights
24	G	Business Transparency	Business Transparency
25	G	Corporate Compliance	Corporate Compliance
26	G	Business Resilience & Stability	Business Resilience & Stability

Step 3: Actual Investigation

Create a questionnaire based on this checklist, then use the questionnaire and interviews to clarify the ESG issues of concern to each stakeholder (as shown in the table below):

Survey Participants	Number of Completed Surveys	Notes
Client	3	Questionnaire
Supplier	34	Questionnaires
Employees	235	Questionnaires
Shareholders	20	Questionnaires
Government	1	Questionnaires
Neighborhood community	3	Questionnaire
Total	296 (copies)	

Step 4: Organize results and create a materiality matrix

After collecting the questionnaires, the six sets of data from the government, employees, customers, suppliers, shareholders, and neighboring communities were compiled and sorted as shown in the table below. The Sustainable Development Preparation Committee then discussed the impact of each issue on the company and drew a diagram showing the correlation between stakeholder concern and operational impact (as shown below):

Serial Number	Area	Topic	Customer /3 copies	Supplier /34 items	Employees /235	Shareholders /20	Government /1	Neighborhood community/ 3	Weighted Average
1	E	Energy Management	4.67	4.71	4.71	4.6	5	5	4.71
2	E	Water resource management	4.67	4.68	4.69	4.6	4	5	4.68
3	E	Material procurement and management	4.33	4.76	4.75	4.7	4	5	4.75
4	E	Waste and Hazard Management	4.33	4.85	4.83	4.7	5	5	4.82
5	E	Pollution Prevention and Control	4.67	4.82	4.83	4.8	5	5	4.83
6	E	Environmental Compliance	4.33	4.85	4.79	4.8	5	5	4.80
7	E	Greenhouse gas emissions	4.33	4.74	4.76	4.7	5	5	4.75
8	E	Climate risk	4.33	4.59	4.70	4.6	4	5	4.68
9	S	Labor-management relations	4.67	4.71	4.68	4.8	4	4	4.68
10	S	Health and Safety	4.67	4.82	4.75	4.85	5	4	4.76
11	S	Training and education	4.33	4.59	4.55	4.5	4	4	4.54
12	S	Diversity and Inclusion	4.33	4.62	4.56	4.5	4	4	4.55
13	S	Non-discrimination	5.00	4.79	4.65	4.7	4	4	4.67
14	S	Network Risk	4.33	4.79	4.60	4.65	5	4	4.61
15	S	Product Quality Management	4.33	4.79	4.64	4.7	4	4	4.65
16	S	Products and Services	4.33	4.82	4.63	4.8	4	4	4.65
17	S	Data privacy	4.33	4.79	4.63	4.8	4	4	4.65
18	S	Corporate Philanthropy	3.67	4.15	4.37	4.2	4	4	4.32
19	S	Community involvement	3.67	3.91	4.20	4.3	4	4	4.16
20	S	Supplier participation	4.00	4.21	4.32	4.55	4	4	4.31
21	G	Business Ethics	4.67	4.94	4.83	4.9	5	5	4.84
22	G	Board Accountability System	4.67	4.56	4.59	4.4	4	5	4.57
23	G	Shareholder Rights	4.67	4.62	4.66	4.8	3	5	4.67
24	G	Business Transparency	4.67	4.79	4.62	4.45	4	5	4.63
25	G	Corporate Compliance	4.67	4.79	4.78	4.65	4	5	4.77
26	G	Business flexibility and stability	4.33	4.68	4.69	4.65	4	5	4.68

Based on stakeholder survey analysis, the top ten major issues are identified as follows:

Rank	Rank	Domain	Topic	Weighted Average
1	2	G	Business Ethics	4.84
2	5	E	Pollution Prevention	4.83
3	4	E	Waste and Hazard Management	4.82
4	6	E	Environmental Compliance	4.80
5	25	G	Corporate Compliance	4.77
6	10	S	Health and Safety	4.76
7	7	E	Greenhouse gas emissions	4.75
8	3	E	Material procurement and management	4.75
9	1	E	Energy Management	4.71
10	9	S	Labor-Management Relations	4.68

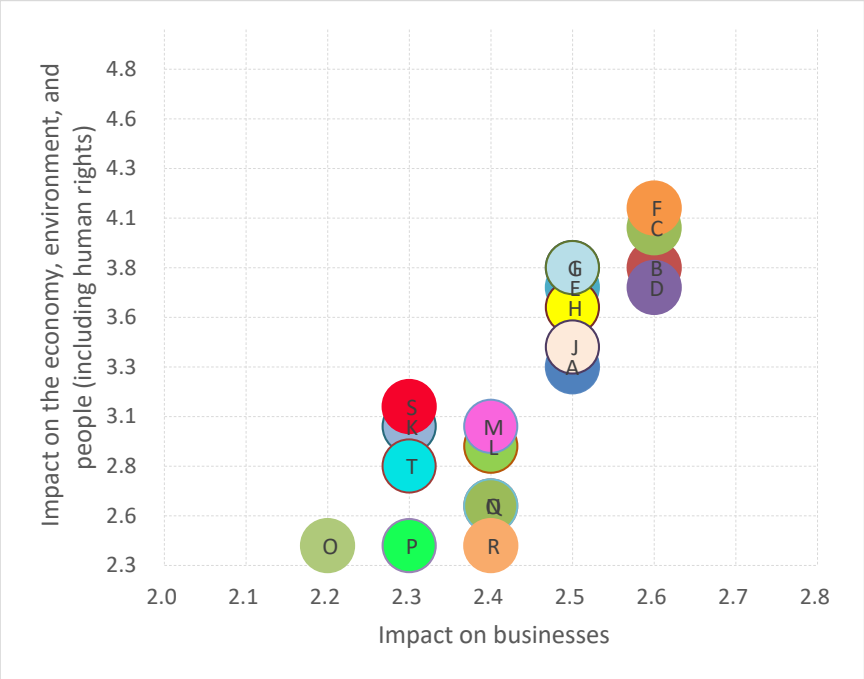


Figure 7.3-(3) Matrix of Major Concerns

A Pollution Prevention and Control - Environment (Positive)
Reduce harmful emissions

B Pollution Prevention and Control - Economy (Positive)
Enhancing corporate competitiveness

C Pollution Prevention - Human Rights (Positive)
Ensuring employee health

Waste and Hazard Management - Environment (Positive)
Promoting resource recycling and reuse

E Environmental Compliance - Economic (Positive)
Enhancing Market Competitiveness

F Environmental Compliance - Human Rights (Positive)
Ensuring employee health

G Greenhouse Gas Emissions - Environment (Positive)
Reducing carbon footprint

H Energy Management - Environment (Positive)
Reduce carbon emissions

I Energy Management - Human Rights (Positive)
Improve working environment

J Business Ethics - Environment (Positive)
Promoting green supply chain management

K Waste and Hazard Management - Environment (Negative)
Resource Waste

L Greenhouse gas emissions - Human rights (Negative)
Community Health Issues

M Material procurement and management - Environment (Negative)
Resource depletion

N Business ethics - Environment (Negative)
Greenwashing

O Corporate compliance - Human rights (Negative)
Lack of social responsibility

P Health and Safety - Economic (Negative)
High medical and Remuneration costs

Q Labor-Employer Relations - Economic (Negative)
Decreased production efficiency

R Health and safety - Human rights (Negative)
Employee health and safety risks

S Labor relations - Environment (Negative)
Workplace pollution

T Labor Relations - Human Rights (Negative)
Employee Rights Violations

Based on the top ten material issues, the Sustainable **Development** Preparation Committee conducted an investigation into the impact severity and likelihood of occurrence, categorizing the results into positive impacts (red) and negative impacts (green). Please refer to the table below:

Item	Issue	Positive (Red)/Negative (Green)		Impact on the Company	Impact on the economy, environment, and people (including human rights)
A	Pollution prevention and control	Environment	1. Reduction of harmful emissions Reducing harmful emissions: Adopting advanced technologies to reduce pollution emissions and enhance corporate image.	2.5	3.3
B		Economy	2. Enhance corporate competitiveness By implementing effective pollution prevention measures, obtaining environmental certifications, enhancing the company's competitiveness and brand image in international markets, and attracting more investors.	2.6	3.8
C		Human Rights	3. Ensure employee health Ensuring employee health: Improving the production environment, reducing exposure to harmful substances, ensuring employee health and safety, and enhancing employee job satisfaction.	2.6	4.0
D	Waste and Hazard Management	Environment	4. Promoting Resource Recycling and Reuse Converting waste into reusable resources, such as SRF (Solid Recovered Fuel), to reduce dependence on natural	2.6	3.7

			resources and promote a circular economy.		
E	Environmental Compliance	Economic	8. Enhance market competitiveness By achieving environmental compliance, we obtain environmental certifications and trust from domestic and international markets, thereby enhancing the market competitiveness and brand value of our products, and attracting more customers and investors.	2.5	3.7
F		Human Rights	9. Improve the work environment, reduce the release and exposure of harmful substances, ensure the health and safety of employees, and enhance employee job satisfaction and productivity.	2.6	4.1
G	Greenhouse gas emissions	Environment	10. Reduce carbon footprint By implementing energy-saving and emission-reduction technologies and utilizing renewable energy, we effectively reduce greenhouse gas emissions and minimize the impact on global climate change.	2.5	3.8
H	Energy Management	Environment	16. Reduce carbon emissions Reduce carbon emissions by adopting renewable energy and improving energy	2.5	3.6

			efficiency to mitigate the impact of climate change.		
I		Human Rights	18. Improve working conditions By improving the energy management system, reduce harmful gas emissions in production process 2, enhance employees' working environment and health and safety.	2.5	3.8
J	Business Ethics	Environment	19. Promoting green supply chain management By adopting high standards of business ethics and selecting suppliers that meet environmental standards, we promote green supply chain management to reduce environmental impact.	2.5	3.4
K	Waste and Hazard Management	Environment	4. Failure to effectively recycle and reuse waste can lead to resource waste, increase environmental burdens, and weaken a company's sustainable development capabilities.	2.3	3.0
L	Greenhouse gas emissions	Human Rights	12. Community health issues Greenhouse gas emissions can impair air quality in surrounding communities, leading to health issues such as respiratory diseases and cardiovascular	2.4	2.9

			conditions, which may in turn trigger social conflicts.		
M	Material Procurement and Management	Environment	13. Resource depletion If non-reusable materials are procured, this may lead to over-exploitation and depletion of natural resources, disrupting ecological balance.	2.4	3.0
N	Business ethics	Environment	19. Greenwashing When a company claims to use environmentally friendly materials but fails to fulfill its commitments, this behavior is referred to as "greenwashing." It can lead to consumers losing confidence in eco-friendly products and further undermine environmental protection efforts.	2.4	2.6
O	Corporate compliance	Human Rights	24. Lack of social responsibility Corporate compliance issues can lead to poor performance in social responsibility, negatively impacting a company's social image, weakening relationships with communities and the public, and reducing social trust.	2.2	2.4
P	Health and Safety	Economic	26. High medical and Remuneration costs An increase in work-related injuries or health issues among employees can lead	2.3	2.4

			to high medical expenses and Remuneration costs, thereby increasing the operational burden on businesses.		
Q	Labor-employer relations	Economy	29. Decline in production efficiency Labor disputes and low employee morale may lead to decreased production efficiency, increase production costs for the company, and affect product quality and delivery times.	2.4	2.6
R	Health and safety	Human Rights	27. Employee Health and Safety Risks Poor working conditions and inadequate safety measures may lead to an increase in occupational diseases and workplace accidents, harming employees' physical and mental health.	2.4	2.4
S	Labor-Employer Relations	Environment	28. Workplace Environmental Pollution Factory environments and employee workplaces are not effectively managed, which may lead to environmental pollution in work areas, such as chemical leaks and improper waste management.	2.3	3.1
T		Human Rights	30. Employee rights violations The absence of fair labor-management relations may result in employee rights violations, such as unfair wages and benefits, excessive working hours, unsafe working conditions, and increased risks	2.3	2.8

			of occupational diseases and workplace injuries.		