Stay Vibrant.

UNIVACCO

2025 ESG REPORT

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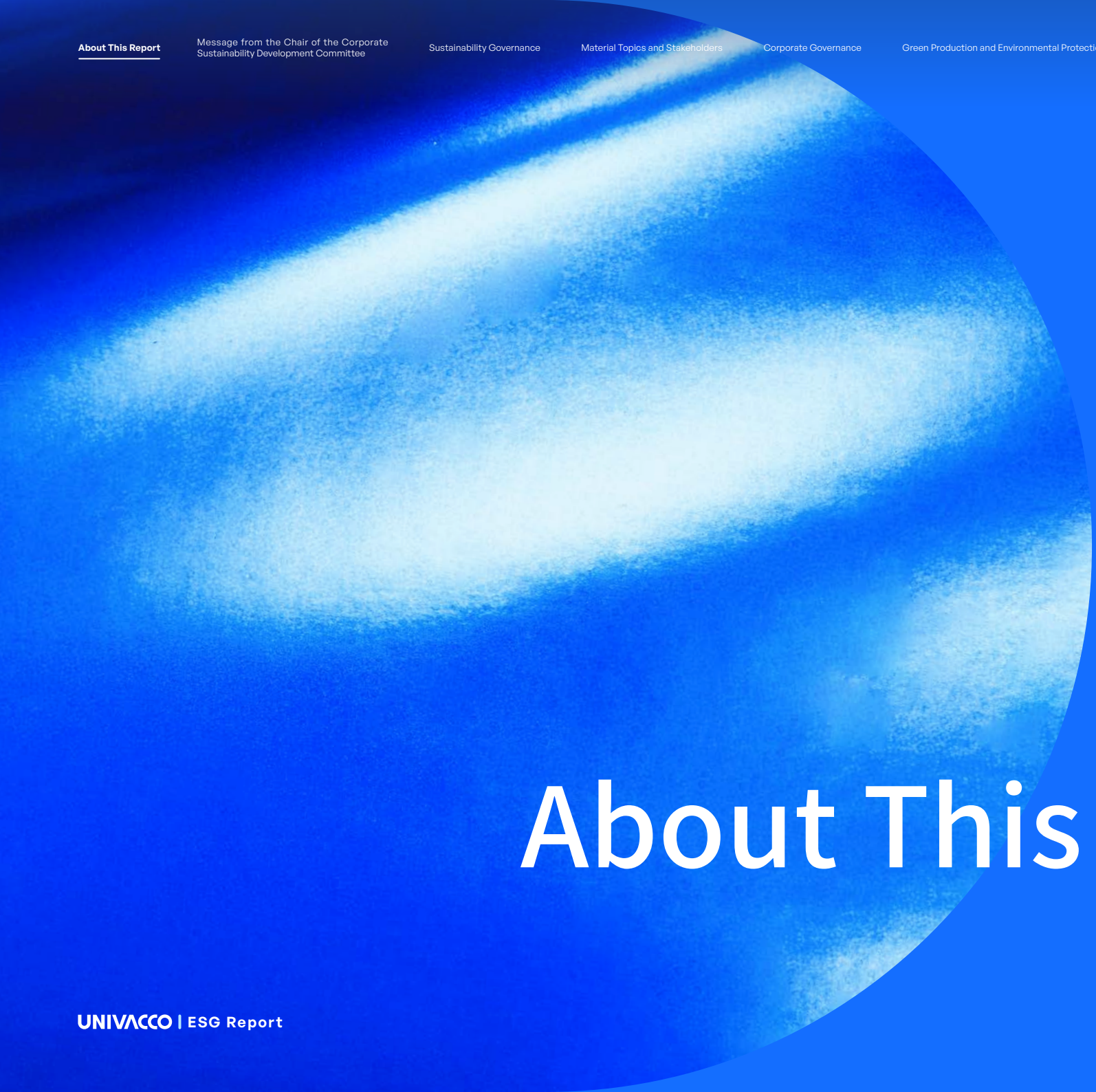
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01 About This Report

About UNIVACCO

Founded in 1990 and headquartered in Tainan, Taiwan, UNIVACCO Technology Inc. ("UNIVACCO") is a global manufacturer of transfer foils and advanced functional materials. Our portfolio spans hot stamping foils, cold transfer foils, digital transfer foils, and functional foil materials, with applications across food and beverage packaging, cosmetics, healthcare, premium labels, commercial printing, and other industries. As of the end of 2025, UNIVACCO is a publicly listed company in Taiwan. Strong governance and sustainability management underpin our approach to long-term value creation and help us stay competitive in global markets.

Transfer Foils and Applications

Hot Stamping Foils

Hot stamping remains a preferred choice for adding decorative metallic effects to paper-based applications. UNIVACCO offers a broad portfolio of high-quality hot stamping foils engineered for a wide range of substrates—from smooth and coated papers to lightly coated, textured, dry, and rough papers, as well as laminated materials and PVC synthetic leather.

Our foils deliver rich, uniform coverage across medium to large areas while retaining the precision required for fine lines and small text. An extensive selection of metallic shades and holographic patterns gives designers greater creative flexibility across a wide range of applications. From wine labels to food packaging, UNIVACCO hot stamping foils are widely used by brands seeking distinctive decorative finishes.

Cold Transfer Foils

Cold transfer opens up greater possibilities for combining metallic effects with print. Unlike hot stamping, which is typically applied after printing, cold transfer allows subsequent printing over the transferred metallic layer. Colors can be overprinted onto the foil to create thousands of metallic color variations and distinctive visual effects. By integrating foil transfer and printing into a single in-line process, cold transfer also shortens production time while delivering high registration accuracy. These advantages make it particularly well suited to packaging and labels for fast-moving consumer goods (FMCG), including personal care, cosmetics, and food products.

UNIVACCO offers a comprehensive cold transfer foil portfolio compatible with commonly used cold transfer printing systems. The range includes narrow-web foils developed primarily for label applications, as well as sheet-fed solutions widely used for packaging, posters, and commercial print.

Other Transfer Foil Solutions

Different printing technologies and substrates call for different transfer solutions. UNIVACCO offers a versatile product portfolio designed to meet a broad range of production requirements.

Our digital transfer foils are developed for emerging digital printing and embellishment technologies, making short runs—and even single-piece production—commercially viable. Functional transfer foils further extend the possibilities of metallic decoration to substrates such as glass and plastics, providing additional options for applications beyond conventional paper-based packaging.



Hot Stamping on Labels



Cold Transfer on Postcards



Digital Transfer on Labels

Organizational Scale and Operating Highlights

As of December 31, 2025, UNIVACCO's organizational scale and key operating data were as follows:

Workforce Profile

Our people are central to UNIVACCO's long-term success. Human capital management is therefore an integral part of our business strategy, with a focus on creating a workplace that is safe, equitable, inclusive, and supportive of professional growth.

Through structured human resource practices and talent development programs, we continue to strengthen employee capabilities and organizational competitiveness. We also foster a culture of diversity, equity and inclusion (DEI), reinforcing the foundation for sustainable growth over the long term.

1. Workforce by Location	Total Employees **| 514** (Employee figures include all active employees based in Tainan and Taiwan-based employees assigned to overseas operations.)	Employees Based in Tainan **| 503** Taiwan-Based Employees Assigned to Overseas Operations **| 11**
2. Workforce by Gender	Male **| 79.6%**	Female **| 20.4%** Female Managers **| 15.0%**
3. Employment Type	Full-Time Employees **| 99.8%**	Part-Time Employees **| 0.2%**
4. Workforce by Job Function	Direct Employees **| 58.4%**	Indirect Employees **| 41.6%**

Contractors and Non-Employee Workers

In addition to our employees, contractors and outsourced personnel support certain areas of our operations, including four cleaning personnel and 12 security personnel. All contractors are required to comply with applicable labor laws and occupational safety and health requirements. Through our contractor management and audit processes, we work to ensure that contractors also meet our expectations for human rights and labor standards.

Paid-in Capital	Revenue	Core Products
NT$941 million	**NT$3.007 billion**	**Transfer Foils — 94.5% of Product Revenue** • Hot Stamping Foils, Cold Transfer Foils, Digital Transfer Foils, Functional Transfer Foils **Optical Materials — 5.5% of Product Revenue** • Protective Films, Adhesive SMD Cover Tape, Medical Tapes

Global Operations and Market Presence

UNIVACCO is headquartered in Tainan, Taiwan, which is also home to our principal manufacturing operations. Our international presence extends across Asia, the Americas, and Europe through operations and subsidiaries in the following markets:

Asia	Americas	Europe
Taiwan, China, Malaysia	United States	Poland

Supported by a global distribution network, UNIVACCO products reach approximately 70 countries and serve more than 4,000 customers worldwide, giving us a broad and diversified international market presence.

Americas	Europe	Other Regions
43%	26%	31%

Value Chain Positioning

UNIVACCO operates as a midstream manufacturer in the transfer foil industry, with materials science and precision manufacturing at the core of our business. We develop, manufacture, and market transfer foils and functional materials, applying technological innovation to enhance product value and meet the evolving expectations of global brands for quality and sustainability.

By integrating resources across our supply chain, we manage a connected value chain spanning raw material sourcing, manufacturing, and market distribution. We continue to advance lower-carbon and environmentally responsible products as part of our efforts to create sustainable value over the long term.

- **Upstream:** Chemical Raw Material Suppliers · Plastic Film Suppliers
- **Midstream:** UNIVACCO — Manufacturing and Technology Development
- **Downstream:** Printers · Packaging Converters · End Brands

We systematically identify ESG risks across each stage of our value chain. The corresponding management approaches and performance are addressed in the environmental, supply chain management, and human rights sections of this report.

Value Chain Stage	Key Risks	Potential Impacts
Upstream	Chemical Pollution · Hazardous Substances · Human Rights Risks	Regulatory Non-Compliance · Reputational Risk
Midstream	Carbon Emissions · Energy Use · Occupational Safety Risks	Higher Operating Costs · Impact on ESG Ratings
Downstream	Product Recyclability · Regulatory Requirements	Customer Attrition

Reporting Scope and Boundaries

The sustainability information disclosed in this report primarily covers UNIVACCO's key operations in Tainan, Taiwan, including the VC1, VC2, VC3, VC4, and OP1 sites, which together form the core of our manufacturing operations and operational management.

These sites encompass key ESG topics across our operations, including production activities (approximately 95%), energy use (approximately 90%), greenhouse gas (GHG) emissions (approximately 95%), human resource management (approximately 86%), and occupational health and safety (approximately 86%). The percentages indicate the approximate share of company-wide operations represented by each topic. Together, these areas provide a representative view of UNIVACCO's most significant sustainability impacts.

As of 2025, our overseas subsidiaries and operations—including those in China, Malaysia, the United States, and Europe—have not yet been fully incorporated into the scope of quantitative ESG disclosure. This reflects three key considerations:

1. ESG data collection systems and performance indicators have not yet been fully standardized across all overseas operations.
2. Differences in local regulatory requirements and operating models require a consistent approach to data collection and assessment.
3. A phased approach allows us to maintain the accuracy and comparability of reported data as the disclosure boundary expands.

While quantitative data from overseas operations are not yet fully consolidated into this report, these operations remain subject to UNIVACCO's internal ESG management and oversight processes. As our management systems mature, we will progressively expand the reporting boundary to provide more transparent and comprehensive sustainability information.

Alignment with Financial Reporting Boundaries

UNIVACCO's financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) on a consolidated basis, covering the financial information of UNIVACCO and all of its domestic and overseas subsidiaries.

The sustainability reporting boundary, by comparison, currently focuses primarily on our operations in Taiwan and does not yet encompass all subsidiaries included in the consolidated financial statements.

This difference reflects varying levels of ESG data collection maturity and the ongoing integration of management systems across our operations. We clearly disclose differences between our financial and sustainability reporting boundaries so that stakeholders can understand the scope of the information presented in each.

ESG Risks Across Our Operating Regions

UNIVACCO's principal operations are located in Taiwan, where regulatory frameworks are well established and human rights risks are considered relatively low.

Our overseas operations are managed in accordance with applicable local regulations and relevant international standards, including the ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System, where applicable. These frameworks support our efforts to manage environmental, social, and governance risks across our operations.

We also continue to assess emerging risks associated with geopolitical developments, climate change, and global supply chains. These risks are evaluated and addressed through our risk management processes to strengthen operational resilience and support sustainable growth.

Reporting Period, Data Boundary and Publication

This report covers the period from January 1 to December 31, 2025, and presents UNIVACCO's material economic, environmental, social, and governance topics, together with the corresponding management approaches and performance during the year.

ESG data are identified, collected, and consolidated based on the principle of operational control, providing a consistent and traceable basis for reporting. Environmental and occupational safety and health data are derived from actual operating records and management activities across the sites within the reporting boundary. The data are subject to internal review and third-party verification processes to support their reliability.

UNIVACCO has published a sustainability report annually since 2014, providing ongoing disclosure of our sustainability initiatives and management performance. This 2025 Sustainability Report is published in August 2026. We will continue to publish our sustainability report annually, providing stakeholders with information that is consistent, timely, and comparable from year to year.

Reporting Standards and Principles

This report has been prepared in accordance with the GRI Standards 2021, with reference to the Sustainability Accounting Standards Board (SASB) Standards and the United Nations Sustainable Development Goals (SDGs) in determining the reporting framework and content.

The preparation of this report follows the eight GRI reporting principles:

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability Context
- Timeliness
- Verifiability

Information Quality and Restatements

To support the accuracy and reliability of the information disclosed, data presented in this report are primarily drawn from UNIVACCO's internal management systems and records maintained by the responsible functions and are subject to internal review.

Certain environmental performance indicators for 2025 have been restated compared with the previous reporting period (2024), reflecting enhancements to our management systems and updates to the international standards and methodologies applied.

The restatements relate primarily to greenhouse gas emissions and waste intensity. Beginning in 2025, UNIVACCO's GHG inventory is prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2005), with third-party verification conducted in accordance with ISO 14064-3:2019. For waste intensity, improvements to our management system have led to adjustments in the reporting boundary and calculation basis to enhance data consistency, comparability, and management quality.

To maintain comparability across reporting periods, we have reviewed prior-period data using the latest calculation methodologies. Details of the relevant restatements and their impacts are disclosed in the

respective sections of this report. Except for the items noted above, there were no material changes to the calculation methodologies or reporting scope compared with the previous reporting period.

ESG Data Management

UNIVACCO has established processes for managing and reviewing ESG data to support the accuracy and reliability of our disclosures. Key controls include:

- Data collection and initial validation by the responsible functions
- Consolidation and review by the Corporate Sustainability Development Committee
- Regular internal audits and cross-functional reviews
- Implementation of management systems, including ISO 14001 and ISO 14064-1

We will continue to advance the digitalization of ESG data management, reducing the potential for human error while improving the timeliness and reliability of sustainability information.

External Assurance

To enhance the transparency and credibility of this report, UNIVACCO engaged an independent third-party assurance provider to review its sustainability disclosures. Independent assurance provides an additional level of objectivity and helps strengthen stakeholder confidence in the information we report.

This report was independently assured by TÜV NORD Taiwan Co., Ltd. (TÜV NORD Taiwan), an internationally recognized independent assurance provider with no conflicts of interest with UNIVACCO.

The assurance engagement was conducted in accordance with the AccountAbility AA1000 Assurance Standard v3 (AA1000AS v3) at a Type I, moderate level of assurance. The engagement assessed UNIVACCO's adherence to the four principles of the AA1000 AccountAbility Principles (AA1000AP)—Inclusivity, Materiality, Responsiveness, and Impact—and evaluated whether the report preparation process and disclosures met the applicable requirements. Data disclosed in this report are compiled and reviewed by the responsible functions in accordance with UNIVACCO's internal management procedures. Certain statutory or specific performance data are also subject to testing, verification, or sample-based review by independent third parties to enhance their accuracy and reliability. These procedures are applied selectively according to the nature of the data and do not constitute comprehensive assurance of all quantitative information presented in this report.

The assurance concluded that no material misstatements were identified in all material respects and that the report was prepared in accordance with the GRI Standards 2021. The complete independent assurance statement is included in the Appendix of this report for stakeholder reference. UNIVACCO's financial statements are separately audited by Ernst & Young (EY) Taiwan. The independent auditor's report is issued in accordance with the applicable financial reporting and auditing requirements, while the financial statements are prepared in accordance with International Financial Reporting Standards (IFRS), supporting the fair presentation and reliability of our financial information.

For carbon emissions, UNIVACCO's greenhouse gas (GHG) emissions data have been independently verified by TÜV NORD Taiwan in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2005) and ISO 14064-3:2019, providing independent verification of the accuracy and completeness of our GHG inventory. Through independent third-party assurance and verification, we continue to streng the transparency, credibility, and international comparability of our ESG disclosures.

Expanding Our Reporting Boundary

To provide more comprehensive sustainability information and further align our disclosures with international reporting practices, UNIVACCO has established a phased plan to progressively expand its ESG reporting boundary.

Short Term — 1–2 Years

1. Establish ESG data collection and reporting processes across overseas operations.
2. Introduce consistent ESG indicators and management systems.

Medium Term — 3–5 Years

1. Incorporate GHG emissions, energy use, and occupational safety and health data from overseas operations into our disclosures.
2. Establish a Group-wide ESG performance management platform.

Long Term

1. Achieve Group-wide ESG disclosure.
2. Further align the sustainability reporting boundary with the scope of our consolidated financial statements.

Stakeholder Engagement and Feedback

Meaningful stakeholder engagement is an important part of how UNIVACCO approaches sustainability. We engage with stakeholders through multiple channels to understand their perspectives on our operations and sustainability priorities, and use their feedback to inform both our sustainability strategy and the preparation of this report.

Our key engagement and feedback channels include:

- Corporate Website — providing timely corporate information and a channel for feedback
- Email — a dedicated point of contact for suggestions and inquiries
- Investor Relations and Stakeholder Sections — providing dedicated information and communication channels
- Regular Surveys and Engagement Meetings — gathering stakeholder perspectives through structured dialogue

Stakeholder feedback is consolidated annually and considered as part of our material topic assessment and ongoing efforts to improve the quality and responsiveness of our sustainability disclosures.

Contact Us

We welcome your questions, comments, and suggestions regarding this report. Please contact us at:

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02

Message from the Chair of the Corporate Sustainability Development Committee

Message from the Chair of the Corporate Sustainability Development Committee



To our partners in sustainability,

In 2025, businesses around the world continued to navigate a complex landscape shaped by climate change, supply chain restructuring, the energy transition, geopolitical uncertainty, and rapidly evolving sustainability regulations. The implementation of the EU Packaging and Packaging Waste Regulation (PPWR) has further raised expectations for circular product design, the use of recycled materials, packaging reduction, recyclability, and circular resource management. Against this backdrop, sustainability is no longer simply a matter of regulatory compliance—it has become fundamental to competitiveness, operational resilience, and long-term value creation.At UNIVACCO, we closely follow global sustainability trends and regulatory developments, integrating ESG considerations into our business strategy, product innovation, risk management, and day-to-day operations. As the transition to a low-carbon economy accelerates and sustainability expectations across global supply chains continue to rise, our efforts extend beyond reducing the environmental impact of our operations. We are also advancing our approach to corporate governance, human rights, occupational safety and health, information security, responsible supply chain management, and regulatory compliance. Together, these efforts support our ambition to grow responsibly while building a more sustainable and resilient business.

Through our material topic identification process, we maintain a close focus on sustainability issues that matter most to our business and stakeholders, including climate change, the circular economy, occupational safety and health, human rights, supply chain sustainability, business integrity, and regulatory compliance. We address these priorities through structured management systems, risk assessment, performance management, andcontinuous improvement. Looking ahead, we will further develop our sustainability governance framework, reinforce oversight by the Board of Directors and the Corporate Sustainability Development Committee, and continue to improve the maturity and transparency of our sustainability management and disclosures.

Advancing Environmental Sustainability

Our environmental efforts focus on energy efficiency and carbon reduction, greener manufacturing, energy management, and the circular economy. We are also progressively integrating circular economy principles into product development and packaging design to reduce environmental impacts across the product life cycle.As international expectations continue to evolve around the PPWR, sustainable packaging, responsible production, and low-carbon supply chains, we are working to improve the environmental performance of our products, use resources more efficiently, and strengthen sustainability across our supply chain.

In 2025, we also expanded our sustainability agenda to include biodiversity management. We have begun assessing how our operations interact with the surrounding ecological environment and are taking initial steps toward incorporating natural capital and environmental risk considerations into our management approach, in line with evolving international sustainability practices.

Supporting People and a Respectful Workplace

Respect for human rights, talent development, and a supportive workplace are fundamental to how we manage our people. We continue to advance our human rights policy, risk assessments, training, and communication mechanisms, embedding principles such as non-discrimination, the prohibition of forced and child labor, workplace safety, equality and respect, and diversity, equity and inclusion (DEI) into our day-to-day management practices.

In 2025, our human rights policy covered 100% of our regular employees. Through ongoing education, internal communication, and grievance mechanisms, we work to strengthen human rights awareness and foster a respectful workplace culture. We are committed to creating a diverse, equitable, and inclusive working environment where people can develop and contribute.At the same time, we continue to strengthen occupational safety and health management and workplace health initiatives, helping employees build greater safety awareness while improving the quality of health support available to them. Our aim is to provide a workplace where people can work safely, stay healthy, and continue to grow.

Strengthening Governance and Resilience

Strong governance provides the foundation for sustainable growth. We continue to enhance our approach to business integrity, risk management, information security, regulatory compliance, and sustainability governance, while improving the quality of ESG disclosures and the transparency of our management practices.

In 2025, UNIVACCO ranked within the top 2%–10% among companies with a market capitalization below NT$5 billion in the 12th Corporate Governance Evaluation. This recognition reflects the progress we have made across environmental, social, and governance practices and provides further momentum for continued improvement.

Going forward, we will continue to advance sustainability governance, strengthen information security, and develop responsible supply chain management to enhance our resilience to external risks and changes in global markets.

Looking Ahead

Sustainability will remain central to how UNIVACCO moves forward. We will continue to advance the circular economy, low-carbon transition, human rights management, occupational safety and health, and responsible supply chain practices, while working closely with our customers, suppliers, employees, shareholders, and other stakeholders.By working together, we aim to create a more sustainable future that delivers lasting environmental, social, and economic value.

Bruce Lee

Bruce Lee

Chair

Corporate Sustainability Development Committee



03 Sustainability Governance

3.1 Sustainability Performance Highlights

01 Governance & Economic Performance

Highest since listing

NT$4.57

Record-High EPS

Market cap below NT$5 billion

TOP 2%–10%

Corporate Governance Evaluation

Cold Transfer · Sustainable packaging innovation

34th Taiwan Excellence Awards

Award Winner

Deinkability supporting recyclability

Recyclability & Deinkability

INGEDE CERTIFIED

15 consecutive years of recognition

32nd FSEA Gold Leaf Awards

4 GOLD · 1 SILVER

ReFilm · Foil recycling & reuse



iF Design Award 2025

Award Winner

EN 13432 · ASTM D6400

Compostability

DIN CERTCO CERTIFIED

Compostable

02 Environment

vs. 2020 baseline

14.15%

GHG Emissions Intensity

vs. 2020 baseline

24.39%

Water Withdrawal Intensity

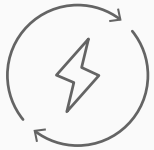
LOCAL GREEN PROCUREMENT ENTERPRISE

Green Procurement



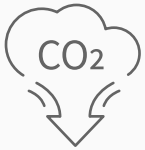
1,053,480 kWh

Electricity Savings



2,037.23 tCO_2e

Carbon Emissions Reduced



Waste Reuse Rate



03 Social

Occupational Health and Safety Proactive Assessment



HIGH-PERFORMING ENTERPRISE

Occupational Health & Safety

2025 Workplace Fire Safety



EXCELLENCE IN SDGs DISCLOSURE

Workplace Fire Safety

Labor Law Violations

0 CASES

Serious Occupational Injuries & Fatalities

0 CASES

3.2 Commitment

3.2.1 Sustainability Commitment

Integrity, Pragmatism, Gratitude, and Cherishing Blessings have been the core values guiding UNIVACCO since its establishment. As we pursue sustainable growth and expand our global presence, we remain grounded in Integrity and Pragmatism, while putting Gratitude and Cherishing Blessings into practice throughout our operations. We strive to create corporate value, strengthen corporate governance, understand and respond to stakeholder needs, advance environmental sustainability, and recognize and support the expectations of society.UNIVACCO is committed to continuing to make a positive impact and working together with society to create a happier and more equitable environment and way of life—one characterized by mutual support, learning, and growth.Our sustainability policies, ethical business commitments, and related ESG management guidelines are coordinated and developed by the Corporate Sustainability Development Committee, and are issued and implemented upon approval by the Chairman. These policies and guidelines provide an important foundation for advancing sustainability governance, environmental management, human rights protection, and supply chain management.

In conducting our business, UNIVACCO is committed to the following principles:

1. Comply with applicable laws and regulations and uphold ethical business practices.
2. Drive business development and continuously create value.
3. Provide a safe, equitable, healthy, and supportive work environment.
4. Respect employee perspectives and maintain constructive labor-management relations.
5. Promote education and training to support employee learning and development.
6. Continuously strengthen environmental protection measures through energy conservation, carbon reduction, and cleaner production.
7. Develop environmentally responsible products, promote a sustainable supply chain, and actively procure green products.
8. Support suppliers, contractors, and other business partners in strengthening their management practices and growing together with UNIVACCO.
9. Understand and support societal needs and contribute to shared prosperity with thecommunities and society in which we operate.

Implementing Sustainability Commitments and Strengthening International Management Systems

To ensure that these sustainability commitments are effectively implemented, UNIVACCO incorporates key sustainability topics into its management mechanisms and advances their implementation through structured management systems. Each responsible function integrates the relevant policies and requirements into day-to-day operations in accordance with its respective roles and responsibilities.

ESG Area	Policy Commitments / Sustainability Topics		Management Systems & Standards	Coverage	Audit Frequency	Validity Period
Environment	• Climate Change Strategy & Energy Management • Waste Management • Biodiversity		Environmental Management System ISO 14001:2015	VC1 · VC2 · VC3 · VC4 · OP1	Annual	2025.11.12–2028.11.11
			GHG Protocol Corporate Accounting and Reporting Standard ISO 14064-3:2019	VC1 · VC2 · VC3 · VC4 · OP1 · OP External Warehouse		2025.01.01–2025.12.31
			Product Carbon Footprint ISO 14067:2018	CF 4.6B		2024.10.26–2026.10.25
			Energy Management System ISO 50001:2018	VC1 · VC2 · VC3 · OP1		2023.12.29–2026.12.28
Social	• Human Rights • Labor Relations & Supportive Workplace • Talent Development & Training	• Talent Attraction & Retention • Social Engagement • Occupational Health & Safety	Occupational Health and Safety Management System ISO 45001:2018	VC1 · VC2 · VC3 · VC4 · OP1		2024.01.22–2026.12.16
Governance	• Business Integrity & Compliance • Corporate Governance • Risk Management • Sustainable Supply Chain Management	• Customer Relationship Management • Innovation & Intellectual Property Protection • Product Quality Management • Information Security & Personal Data Protection	Quality Management System ISO 9001:2015	VC1 · VC2 · VC3 · VC4 · OP1		2023.11.04–2026.11.04
			Hazardous Substance Process Management System IECQ QC 080000:2017	VC1 · VC2 · VC3 · OP1		2025.11.20–2028.11.21
			Information Security Management System ISO/IEC 27001:2022	VC1		2025.01.16–2028.01.15

Sustainability Topic Management Framework

ESG Area	Sustainability Topic	Policy Commitment / Procedure	Management Mechanisms	Management Systems & Standards
Environment	Climate Change Strategy & Energy Management	Occupational Safety, Health and Environmental Policy Energy Management Policy	• Conduct an annual GHG inventory covering Scope 1, Scope 2, and Scope 3, led by the Environmental, Health and Safety Department and subject to third-party verification. • Set annual carbon reduction targets and track progress quarterly. • Implement the ISO 50001 Energy Management System and monitor electricity, natural gas, and other energy use monthly. • Implement energy-saving projects, such as equipment replacement and process optimization. • Conduct an annual climate risk assessment based on the TCFD framework to identify transition and physical risks and develop corresponding response measures.	• GHG Protocol Corporate Accounting and Reporting Standard • ISO 14064-3:2019 • GHG Inventory — ISO 14064-1:2018 • Energy Management System — ISO 50001:2018 • Product Carbon Footprint — ISO 14067:2018
	Waste Management	Occupational Safety, Health and Environmental Policy	• Maintain a waste classification system covering general waste, hazardous waste, and recyclable materials, with waste sorting carried out daily at each site. • Track waste generation and reuse rates monthly, with analysis conducted by the Environmental, Health and Safety Department. • Set waste reduction targets. • Promote resource recovery and reuse, such as solvent recovery and reuse of production scrap. • Conduct annual audits of waste flows to ensure lawful transportation and treatment.	• Environmental Management System — ISO 14001:2015
	Biodiversity	Occupational Safety, Health and Environmental Policy	• Conduct an annual biodiversity risk review of operating sites, including proximity to protected areas and water source protection areas. • Maintain a list of sensitive areas and incorporate it into assessments for new facility development. • Develop impact mitigation measures for operations located in sensitive areas, such as reducing emissions and noise. • Review the impacts of operations on the surrounding environment annually.	• Environmental Management System — ISO 14001:2015
Social	Human Rights	Human Rights Policy Commitment	• Establish a human rights policy and publish it on the corporate website, covering the prohibition of child labor, forced labor, and other relevant issues. • Conduct an annual human rights risk assessment, including higher-risk operations such as manufacturing and outsourced activities. • Provide annual human rights training. • Maintain grievance channels, including an employee mailbox and hotline, with cases handled within 30 days. • Disclose the number of human rights cases and their resolution outcomes annually.	• Internal Management System
	Labor Relations & Supportive Workplace	Labor Relations & Supportive Workplace Policy Commitment	• Hold labor-management meetings quarterly to gather employee feedback and track improvement actions. • Conduct an employee satisfaction survey every two years and develop improvement plans. • Maintain a grievance mechanism that ensures anonymity. • Promote supportive workplace measures, such as flexible working hours and health promotion activities.	
	Talent Development & Training	Talent Development & Training Policy Commitment	• Develop an annual education and training plan, including new employee orientation and professional training. • Track average annual training hours per employee (e.g., ≥20 hours). • Maintain a performance evaluation system linked to promotion and training. • Regularly assess competency gaps and arrange appropriate training.	
	Talent Attraction & Retention	Talent Attraction & Retention Policy Commitment	• Maintain a recruitment system. • Provide market-competitive compensation and benefits. • Track employee turnover annually and analyze the reasons for turnover. • Establish career development paths and a promotion system	
	Social Engagement	Social Engagement Policy Commitment	• Allocate an annual budget for charitable initiatives and community activities. • Build collaborative relationships with local communities • Disclose the amount invested and number of beneficiaries.	

ESG Area	Sustainability Topic	Policy Commitment / Procedure	Management Mechanisms	Management Systems & Standards
Social	Occupational Health & Safety	Occupational Safety, Health and Environmental Policy	• Implement ISO 45001 and conduct regular audits. • Conduct an annual risk assessment, including hazard identification. • Track occupational injury indicators, including the disabling injury frequency rate, on a monthly basis. • Conduct at least two safety drills annually. • Set occupational injury reduction targets, such as zero major occupational injuries.	• Occupational Health and Safety Management System — ISO 45001:2018
Governance	Business Integrity & Compliance	Business Integrity & Compliance Policy Commitment	• Establish an ethical business policy and incorporate it into the employee code of conduct. • Provide annual compliance training, including anti-corruption training. • Maintain a reporting mechanism and protect whistleblowers. • Disclose the number of non-compliance cases annually.	• Corporate Governance Regulations
	Sustainable Supply Chain Management	Sustainable Supply Chain Management Policy Commitment	• Maintain a supplier evaluation system incorporating ESG criteria. • Conduct due diligence for 100% of new suppliers. • Audit high-risk suppliers annually.	• Supplier Management System
	Product Quality Management	Quality / Hazardous Substance Reduction Policy	• Implement the ISO 9001 Quality Management System. • Monitor customer complaints and defect rates monthly. • Set quality improvement targets, such as reducing defect rates. • Conduct process improvement projects regularly.	• Quality Management System — ISO 9001:2015 • Hazardous Substance Process Management System — IECQ QC 080000:2017
	Corporate Governance & Operations	Corporate Governance & Operations Policy Commitment	• Hold at least four Board meetings annually. • Establish a Sustainability Committee and report ESG performance regularly. • Maintain an internal control system and conduct annual audits.	• Corporate Governance Regulations
	Customer Relationship Management	Customer Relationship Management Policy Commitment	• Conduct an annual customer satisfaction survey. • Maintain a dedicated customer service contact and respond within the specified timeframe. • Analyze the causes of customer complaints and implement improvements.	• Internal Management System
	Information Security & Personal Data Protection	Information Security Policy	• Implement ISO 27001 and obtain certification. • Conduct annual information security risk assessments and vulnerability scans. • Provide regular information security training. • Establish information security incident reporting and response mechanisms.	• Information Security Management System — ISO/IEC 27001:2022
	Risk Management	Risk Management Policy & Procedures	• Conduct a comprehensive annual risk assessment covering financial, operational, and ESG risks. • Establish a risk matrix and manage risks by risk level. • Regularly track improvement actions for significant risks.	• Risk Management Policy & Procedures
	Innovation & Intellectual Property Protection	Innovation & Intellectual Property Protection Policy Commitment	• Allocate an annual R&D budget. • Maintain systems for patent and trademark applications and management. • Regularly review intellectual property assets and take measures to prevent infringement.	• Internal Management System

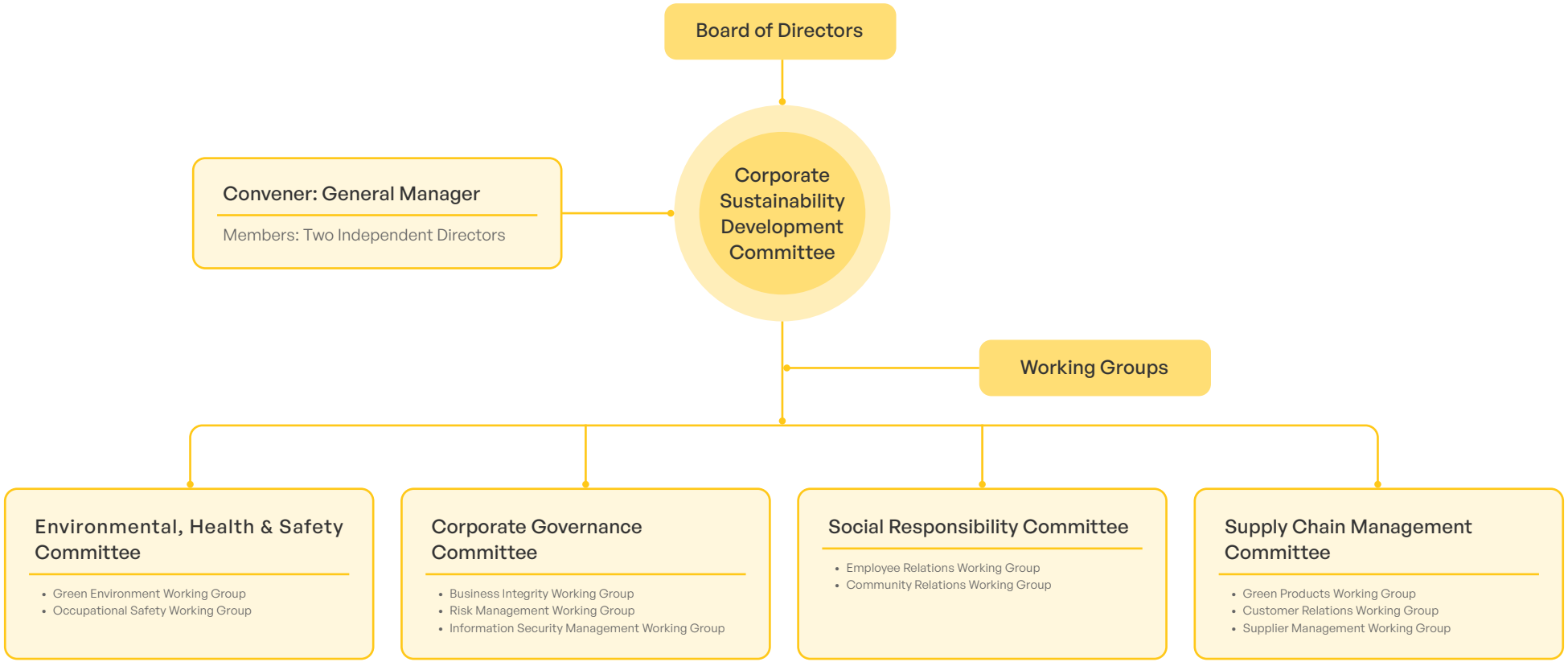
The relevant responsible functions oversee the implementation of each management mechanism. Progress is regularly monitored through performance indicators, internal audits, and management reviews, with ongoing evaluation and improvement to ensure the effective implementation of our sustainability commitments.

3.2.2 Sustainability Governance Structure

To continuously advance sustainable business practices, strengthen corporate governance, and ensure coordinated management of sustainability initiatives, UNIVACCO established the Corporate Sustainability Development Committee under the Board of Directors in 2021. The former Corporate Social Responsibility Committee was integrated into the new committee, which coordinates and integrates economic, environmental, and social matters to ensure alignment between UNIVACCO's sustainability strategy and corporate governance framework.

Each year, UNIVACCO reviews matters related to all stakeholder groups and identifies economic, environmental, and social topics with significant impacts on the Company. The associated impacts, risks, and opportunities are assessed, and corresponding management measures are developed. The results are consolidated and incorporated into the annual Sustainability Report and presented to the Board of Directors for review twice a year. Following approval, the report is published on the Company's website for stakeholder reference. UNIVACCO also communicates corporate responsibility activities and codes of conduct to all employees through internal notices and announcements on the Company's intranet portal.

Corporate Sustainability Development Committee Organizational Structure



3.3 Alignment with Global Sustainable Development

In 2015, the United Nations adopted the Sustainable Development Goals (SDGs), establishing 17 goals addressing key issues related to global sustainable development.UNIVACCO recognizes the urgency of the SDGs and the responsibility they entail, and seeks to advance relevant SDGs through its business model and value chain. Based on an understanding of the SDGs and their associated targets, we consider how our sustainability policies, vision, and existing foundation can contribute to further meaningful change. In 2025, following discussion and resolution by the Corporate Sustainability Development Committee, UNIVACCO identified 13 SDGs as priority areas for future development.UNIVACCO uses its material sustainability topics and Goal Management Approach (GMA) as the foundation for advancing sustainability. By integrating our 2025 performance, 2026 targets, and long-term 2030 targets, we continuously track sustainability performance and improvement outcomes. In addition to supporting our sustainability strategy, these targets are aligned with relevant United Nations Sustainable Development Goals (SDGs), covering material sustainability topics including climate change, the circular economy, energy management, human rights protection, occupational health and safety, and corporate governance. Together, they provide an important basis for advancing sustainable development at UNIVACCO.

SDGs in Focus for 2025

SDGs	Indicators / 2025 Performance	Corresponding Material Topics	2030 Quantitative Targets	2030 Target Direction
	**3.9** • Hazardous substance testing failures: **0 cases** • High-risk chemical use: **20.22%**	• **Product Quality Management**	• Hazardous substance testing failures: **0 cases** • High-risk chemical use: **≤16%**	Continue to reduce the use of high-risk chemicals, strengthen hazardous substance management and product safety, and enhance green products and regulatory compliance.
	**4.4** • Average training hours per employee: **45 hours** • Digital learning courses: **53 courses**	• **Talent Development & Training**	• Average training hours per employee: **≥30 hours** • Digital learning courses: **85 courses cumulatively**	Continue to enhance employees' professional capabilities and digital learning resources, and establish diverse learning and talent development systems.
	**6.3** • Wastewater treated in accordance with applicable regulations; environmental violations in 2025: **0 cases** **6.4** • Water Withdrawal Intensity: **24.39%** vs. 2020 baseline	• **Climate Change Strategy & Energy Management**	• Water Withdrawal Intensity: **30% reduction** vs. 2020 baseline	Continue to improve water-use efficiency and wastewater management, reducing water withdrawal intensity and water-related risks.
	**7.2** • Annual renewable electricity generation: **432,739 kWh** **7.3** • Annual electricity savings: **1,053,480 kWh** • Electricity savings rate:**3.86%**	• **Climate Change Strategy & Energy Management**	• Annual renewable electricity generation: **1.2724 million kWh** • Renewable energy use: **2.5%** • Annual electricity savings: **No 2030 kWh target has been set; performance is tracked by the annual electricity savings rate.** • Electricity savings rate: **≥1.0%** • Overall energy use: **3%**	Continue to advance energy-saving improvements and renewable energy use, enhancing energy efficiency and low-carbon operational capabilities.
	**8.5** • Female-to-Male Pay Ratio: **98%** • Key talent turnover rate: **0.79%** • Turnover rate: **14.0%** **8.7** • Forced labor incidents: **0 cases** **8.8** • Major occupational accidents: **0 cases** • Contractor construction accidents: **0 cases**	• **Labor Relations & Supportive Workplace** • **Occupational Health & SafetyTalent** • **Attraction & Retention**	• Key talent turnover rate: **≤1%** • Turnover rate: **≤12%** • Forced labor incidents: **0 cases** • Major occupational accidents: **0 cases** • Contractor construction accidents: **0 cases**	Establish a safe, supportive, diverse, and stable workplace while continuing to improve talent retention and occupational safety performance.
	**9.4** • Upgrade industries to enhance sustainability and improve resource-use efficiency and the adoption of clean technologies. **9.5** • Environmentally responsible products developed: **34 cumulatively** • Environmentally responsible products as a share of sales: **83%**	• **Innovation & Intellectual Property Protection**	• Cumulative environmentally responsible products developed: **56** • Environmentally responsible products as a share of sales: **≥90%**	Continue to develop environmentally responsible and circular economy products to enhance the competitiveness of sustainable products.

SDGs	Indicators / 2025 Performance	Corresponding Material Topics	2030 Quantitative Targets	2030 Target Direction
	**10.3** • Discrimination and harassment incidents: **1 case** **10.7** • Improper recruitment incidents: **0 cases**	• **Human Rights**	• Discrimination incidents: **0 cases** • Harassment incidents: **0 cases** • Improper recruitment incidents: **0 cases**	Foster a culture of diversity, equity and inclusion (DEI) and strengthen human rights protection, grievance investigation, and corrective and preventive mechanisms.
	**11.3** • Employee participation in social activities: **45.14%** • Cumulative beneficiaries of social impact initiatives: **5,319 people**	• **Social Engagement**	• Employee participation in social activities: **≥70%** • Cumulative beneficiaries of social impact initiatives: **≥10,000 people**	Deepen community engagement and charitable initiatives to enhance corporate social impact and inclusive local development.
	**12.2** • Recycled material use: **1.16%** **12.5** • Waste Reuse Rate: 87.98% • Final disposal rate: approximately 11% **12.6** • Supplier due diligence coverage: **100%** • Supplier human rights training coverage: **95%** • Green procurement share for information technology products: **100%** • Green procurement share for general supplies: **100%**	• **Climate Change Strategy & Energy Management** • **Waste Management** • **Sustainable Supply Chain Management**	• Recycled material use: **≥3%** • Waste Reuse Rate: **18%** vs. 2020 baseline • Final disposal rate: **≤11%** • Supplier due diligence coverage: **100%** • Supplier human rights training coverage: **100%** • Green procurement share for information technology products: **100%** • Green procurement share for general supplies: **100%**	Improve resource circularity and increase the use of recycled materials while strengthening sustainable supply chain management and green procurement.
	**13.3** • Environmental management training completion rate: **100%** • GHG Emissions Intensity: **14.15%** vs. 2020 baseline • Annual carbon emissions reduced:**2,037.23 tCO_2e**	• **Climate Change Strategy & Energy Management**	• GHG Emissions Intensity: **30%** vs. 2020 baseline • Annual carbon emissions reduced: **≥1,814.5 tCO_2e** • Environmental management training completion rate: **100%**	Continue to reduce GHG emissions, improve energy efficiency, and advance climate risk adaptation to strengthen low-carbon transition capabilities.
	**15.1** • Biodiversity risk assessment coverage: **100%** • Sensitive area assessment completion rate: **100%**	• **Biodiversity**	• Biodiversity risk assessment coverage: **100%** • Sensitive area assessment completion rate: **100%**	Continue to strengthen biodiversity risk management and mechanisms for protecting sensitive areas.
	**16.2** • Forced labor incidents: **0 cases** • Improper recruitment incidents: **0 cases** **16.5** • Anti-corruption risk assessment coverage: **100%** • Political contributions: **NT$0** **16.6** • Grievance case closure rate: **100%** • Employee feedback improvement completion rate: **100%** • Board performance evaluation completion rate: **100%** • Women on the Board: **33%** • Significant risk improvement rate: **80%** • Business interruption incidents: **0 cases** **16.10** • Customer data leakage incidents: **0 cases**	• **Human Rights** • **Business Integrity & Compliance** • **Corporate Governance & Operations** • **Risk Management** • **Information Security & Personal Data Protection**	• Anti-corruption risk assessment coverage: **100%** • Political contributions: **NT$0** • Grievance case closure rate: **100%** • Employee feedback improvement completion rate: **100%** • Board performance evaluation completion rate: **100%** • Significant risk improvement rate: **≥80%** • Business interruption incidents: **0 cases** • Women on the Board: **≥50%**	Strengthen ethical business practices, Board governance, and risk management mechanisms to enhance operational resilience and governance transparency.
	**17.16** • Signing rate of the Social Responsibility and Code of Ethics Commitment for key suppliers: **100%**	• **Sustainable Supply Chain Management**	• Signing rate of the Social Responsibility and Code of Ethics Commitment for key suppliers: **100%**	Build sustainable supply chain partnerships and continuously strengthen suppliers' sustainability management capabilities and the depth of collaboration.

UNIVACCO will continue to review and update its SDG-aligned strategies, targets, and management practices based on international sustainability trends, stakeholder concerns, material topic assessment results, and the direction of business development, with the aim of continuously improving sustainability management performance and corporate sustainability competitiveness.

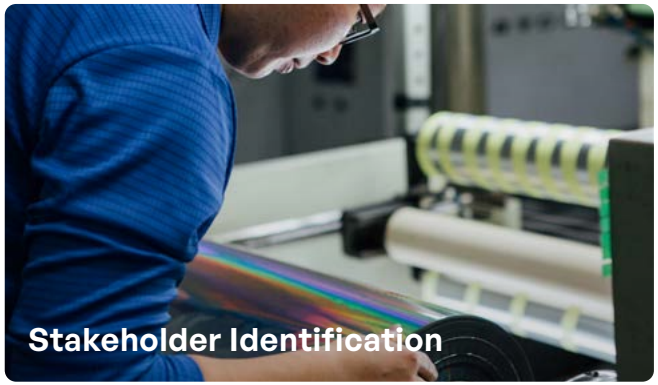


04 Material Topics and Stakeholders

Material Topics and Stakeholders

UNIVACCO identifies its material topics with reference to the GRI Standards and the AA1000 AccountAbility Principles, applying the four principles of Inclusivity, Materiality, Responsiveness, and Impact. In accordance with the GRI Universal Standards 2021, we further assess the significance of the impacts associated with material topics on the economy, environment, and human rights. The results provide a basis for our sustainability strategy and the information disclosed in this report.

Step 1: Understand the Organization's Context



6 Stakeholder Groups

Following the five dimensions of the AA1000 Stakeholder Engagement Standard (AA1000SES)—Influence, Interest, Responsibility, Dependency, and Diverse Perspectives—UNIVACCO considers the significance and relevance of stakeholders to its operations and identifies six key stakeholder groups: employees; shareholders, investors and financial institutions; corporate customers; suppliers; government agencies; and local communities and community organizations.



5 Key Sources of Sustainability Topics

UNIVACCO identifies sustainability topics with reference to sustainability standards and frameworks including the GRI Standards, ISO 26000 Guidance on Social Responsibility, Sustainability Accounting Standards Board (SASB) Standards, United Nations Sustainable Development Goals (SDGs), and Task Force on Climate-related Financial Disclosures (TCFD).



17 Sustainability Topics

In 2025, the Corporate Sustainability Development Committee, together with input from external expert consultants, updated the range of sustainability topics and consolidated them into 17 sustainability topics.

Step 2: Identify Actual and Potential Impacts

UNIVACCO identifies actual and potential positive and negative impacts that its business activities and business relationships cause or contribute to in relation to the economy, environment, and people, including human rights. These impacts are described to define how they may occur and where they arise within the value chain.

Sources used to identify impacts include management systems, government regulations, market trends, risk management-related documents, and stakeholder feedback channels, including surveys and grievance mechanisms.For each identified impact, UNIVACCO reviews the corresponding management policies, implementation measures, actions designed to prevent impacts from occurring, and mitigation procedures for addressing impacts that have occurred.

Step 3: Assess the Significance of Impacts

UNIVACCO identifies actual and potential impacts arising from its activities and business relationships on governance and the economy, the environment, and people, including impacts on human rights. The Corporate Sustainability Development Committee conducts an impact analysis of the 17 sustainability topics relevant to UNIVACCO.

For each of the 17 sustainability topics, the significance of actual and potential negative impacts is assessed based on severity and likelihood. Severity and likelihood are each rated on a scale of 1 to 5. Impacts with a combined score—calculated by multiplying severity by likelihood—of more than 15 are considered significant. Based on this assessment, 10 sustainability topics were identified as significant.

Step 4: Prioritize the Most Significant Impacts for Reporting

The Corporate Sustainability Development Committee reviews the results of Step 3 and considers factors including international benchmarking, sustainability trends, and the level of stakeholder concern. Based on this review, 10 sustainability topics were selected as the material topics for this reporting year, the same number as in the previous reporting period.

UNIVACCO identified 10 material topics in 2025: Corporate Governance & Operations; Innovation & Intellectual Property Protection; Product Quality Management; Sustainable Supply Chain Management; Business Integrity & Compliance; Information Security & Personal Data Protection; Climate Change Strategy & Energy Management; Waste Management; Talent Attraction & Retention; and Occupational Health & Safety.

UNIVACCO follows the material topic management principles of the GRI Standards 2021, incorporating double materiality analysis, stakeholder concerns, operational risk assessments, and industry sustainability trends as the basis for material topic management and disclosure. UNIVACCO manages its material topics in accordance with its ethical business policy, human rights policy, occupational safety, health and environmental policy, information security management system, and relevant internal management requirements. Through stakeholder questionnaires, communication meetings, and the materiality assessment process, UNIVACCO gathers and responds to stakeholder concerns, which serve as an important basis for material topic management and target setting.

UNIVACCO uses the Goal Management Approach (GMA) as the core framework for managing its material topics. For each material topic, we establish management objectives, management measures, key performance indicators (KPIs), and long-term targets. The relevant responsible functions carry out the associated management activities in accordance with their respective responsibilities and regularly track implementation results and improvement progress.

Management measures for each material topic are subject to ongoing review and continuous improvement based on management results, changes in risk, regulatory trends, and stakeholder concerns, with the aim of continuously enhancing sustainability management performance and operational resilience.The management approaches, response strategies, action plans, performance results, and target management for each material topic are disclosed in the corresponding sections of this report. The Corporate Sustainability Development Committee regularly reviews implementation performance to ensure that material topics are effectively managed and continuously improved.

Material Topic Impact Descriptions and Management Approaches

The 2025 Material Topic Management Matrix is presented below:

● + Positive ● – Negative ■ Upstream – Raw Materials ■ Company Operations ■ Downstream – Customer Use

ESG Dimension	Material Topic	Importance to Operations	Significant Impacts, Risks & Opportunities (●+ / ●–)	Key Management Measures	2025 Key Performance Results	2030 Target Direction	Disclosure Section	GRI Topic Standards	SASB Standard	Value Chain Impact Coverage
Governance	Corporate Governance & Operations	Sound and transparent corporate governance enables the organization to operate in an orderly manner and helps maximize the interests of stakeholders.	• Inflation • Regulatory restrictions • Tariff differences • Geopolitical risks	Strengthen Board governance, internal control systems, and risk management mechanisms, and regularly review business performance and regulatory compliance.	Board performance evaluation completion rate: 100%	Continue to enhance governance transparency and risk management capabilities.	• 5.2 Governance Structure and Board Operations • 5.3 Economic Value Creation and Indirect Economic Impacts	• GRI 201 • GRI 203		
	Innovation & Intellectual Property Protection	Actively incorporating sustainability considerations into product design and reducing the environmental impacts of products are key to the Company's competitiveness.	• Product patent restrictions • Environmentally responsible product development	Continue to invest in R&D innovation and intellectual property management, while advancing environmentally responsible product development and technology upgrades.	Environmentally responsible products developed: 34 cumulatively	Continue to enhance the competitiveness of sustainable products.	• 5.4Innovation & Intellectual Property Protection	• GRI 301		
	Product Quality Management	Establishing a comprehensive quality system and implementing continuous improvement activities enhance product stability, reduce unnecessary costs, and improve the Company's operational performance.	• Limitations in quality stability	Implement a quality management system and continuously advance process improvements to enhance product quality and customer satisfaction.	Hazardous substance testing failures: 0 cases	Continue to strengthen product safety and quality management.	• 5.5Product Quality, Customer Health & Safety, and Chemical Management	• GRI 416 • GRI 417		
	Sustainable Supply Chain Management	Suppliers are important business partners of the Company. We support suppliers in improving practices across five areas—labor, health and safety, environment, ethics, and management—to jointly advance sustainable supply chain management and promote shared prosperity across the industry.	• Procurement cost control • Gaps in quality management	Conduct supplier ESG assessments and supplier audits and promote local procurement management to enhance supply chain resilience and sustainability management capabilities.	Due diligence assessment coverage for new key suppliers: 100%	Continue to deepen sustainable supply chain collaboration.	• 5.8 Sustainable Supply Chain Management	• GRI 204 • GRI 308 • GRI 414	RT-IG-440a.1	
	Business Integrity & Compliance	Establishing a culture of ethical business conduct and ensuring regulatory compliance enable business activities to be conducted in accordance with the principles of fairness, honesty, trustworthiness, and transparency, helping the organization avoid legal violations and fulfill its obligations.	• Regulatory restrictions	Promote ethical business practices, compliance education and training, and reporting mechanisms to strengthen corporate governance and risk control.	Anti-corruption risk assessment coverage: 100%	Continue to strengthen ethical business practices and compliance management.	• 5.9 Business Ethics & Integrity Management • 5.10 Tax Governance & Transparent Disclosure	• GRI 205 • GRI 206 • GRI 207 • GRI 415		

● + Positive ● – Negative Upstream – Raw Materials Company Operations Downstream – Customer Use

ESG Dimension	Material Topic	Importance to Operations	Significant Impacts, Risks & Opportunities (●+ / ●–)	Key Management Measures	2025 Key Performance Results	2030 Target Direction	Disclosure Section	GRI Topic Standards	SASB Standard	Value Chain Impact Coverage
Governance	Information Security & Personal Data Protection	Establishing comprehensive information security and personal data protection mechanisms helps ensure the confidentiality, integrity, and availability of the Company's operational data and personal information; prevent information security incidents and personal data breaches; avoid business interruptions, regulatory violations, and reputational damage; and strengthen the foundation of trust with customers and stakeholders.	• Information security incidents	Implement an information security management system and regularly conduct risk assessments, vulnerability scans, and information security training.	Major information security incidents: 0 cases	Continue to enhance information security protection capabilities.	• 5.6 Information Security & Personal Data Protection	• GRI 418		Upstream, Company Operations
Environment	Climate Change Strategy & Energy Management	In response to the diverse and complex impacts of climate change, UNIVACCO actively manages climate-related risks and opportunities to strengthen operational resilience. In light of manufacturing electricity demand, energy transition trends, and national energy policies, we continue to improve energy efficiency and energy supply stability, while implementing energy-saving and carbon-reduction measures toward a low-carbon transition.	• Increased carbon costs • Higher electricity prices • Implementation of an energy management system • Improved energy efficiency • Reduced operating electricity costs • Renewable energy development • Adoption of carbon-reduction technologies	Conduct GHG inventories, implement energy-saving and carbon-reduction projects, and operate an energy management system to continuously improve energy efficiency.	GHG Emissions Intensity: 14.15% vs. 2020 baseline	Continue to advance the low-carbon transition, energy conservation, and carbon reduction.	• 6.2 Climate Change & Environmental Management Strategy • 6.3 Energy Management & Efficiency • 6.4 Water Resource Management & Efficiency	• GRI 302 • GRI 303 • GRI 305 Climate-Related Information for TWSE-Listed Companies (Appendix 2)	RT-IG-130a.1	Company Operations
	Waste Management	Continue to improve process technologies, implement low-pollution management practices, and prevent risks arising from pollution.	• Regulatory restrictions • Increased waste treatment costs	Promote waste reduction, resource recovery and reuse, and lawful waste transportation and treatment to reduce environmental impacts.	Waste Reuse Rate: 87.98%	Continue to improve resource circularity and waste reduction performance.	• 6.6 Waste Management	• GRI 306		Company Operations
Social	Talent Attraction & Retention	Providing employees with fair and comprehensive compensation, benefits, and policies helps maintain workforce stability and attract talent, thereby strengthening the Company's competitiveness.	• Declining birth rate • Challenges in talent development • Healthy turnover rate	Establish talent development, compensation and benefits, and retention systems to strengthen employee development and organizational stability.	Key talent turnover rate: 0.79%	Continue to enhance talent retention and development.	• 7.4 Best Workplace	• GRI 401		Company Operations
	Occupational Health & Safety	Employee health and workplace safety are fundamental to sustainable business development. UNIVACCO follows international standards to create a work environment in which employees can feel safe, supporting efficient operations.	• Environmental management compliance • Increasingly stringent regulatory requirements	Implement the ISO 45001 Occupational Health and Safety Management System and conduct risk assessments and safety management measures.	Major occupational accidents: 0 cases	Continue to strengthen workplace safety and health management.	• 7.7 Occupational Safety & Health Management	• GRI 403	RT-IG-320a.1	Company Operations

Changes in Material Topics

● Identified as a material topic in 2024 ● Identified as a material topic in 2025

Item	2024	2025
Corporate Governance & Operations	●	●
Innovation & Intellectual Property Protection	●	●
Product Quality Management	●	●
Information Security & Personal Data Protection	Identified as a material topic in 2025	●
Sustainable Supply Chain Management	●	●
Risk Management	●	Identified as a secondary topic in 2025
Business Integrity & Compliance	●	●
Climate Change Strategy & Energy Management	●	●
Waste Management	●	●
Talent Attraction & Retention	●	●
Occupational Health & Safety	●	●

Stakeholder Engagement

UNIVACCO selects different approaches to stakeholder engagement based on the nature of each stakeholder group, the issues of concern to them, and the purpose of engagement. The status of engagement with each stakeholder group is reported to the Board of Directors once a year.

Stakeholder Communication and Grievance Channels

Category	Contact	Email
Shareholders / Investors / Financial Institutions	Ms. Wang	IR@univacco.com
Corporate Customers	Ms. Chen	sales@univacco.com
Suppliers	Mr. Hsu	3303HR@univacco.com
Government Agencies	Mr. Lu	3303HR@univacco.com
Local Communities & Community Organizations	Mr. Hsu	3303HR@univacco.com
Human Rights & Labor Relations	Human Resources	Yvonne@univacco.com YTLin@univacco.com
Business Integrity	Audit Office	3303@univacco.com

Significance and Importance of Stakeholders to UNIVACCO

Stakeholder	Significance and Importance to UNIVACCO
Employees	Employees are UNIVACCO's most important partners in sustainable development. In addition to continuously providing better working conditions and market-competitive compensation and benefits, we uphold our corporate culture of Gratitude and Cherishing Blessings, respecting, caring for, and supporting our employees. We strive to create a positive workplace that attracts outstanding talent and enables employees to realize their full potential and grow alongside the Company, thereby contributing to stronger operational performance.
Shareholders / Investors / Financial Institutions	UNIVACCO supports the principle of responsible investment returns and is committed to safeguarding the interests of all shareholders, investors, and financial institutions, with maximizing investment returns as an important objective.
Corporate Customers	UNIVACCO provides customers with high-quality and more sustainable products and services. Customer satisfaction is our foremost principle as we pursue mutually beneficial relationships and shared success with our customers.
Suppliers	UNIVACCO provides fair and reasonable contractual terms and works with suppliers to optimize product quality. We also strengthen supplier management mechanisms to reduce operational risks and costs.
Government Agencies	In the course of our operations, UNIVACCO complies with relevant government regulations and actively supports the implementation of government policies. Through transparent, two-way communication, we seek to build trust and foster support and cooperation with government agencies.
Local Communities & Community Organizations	UNIVACCO strictly manages the impacts of its operations on the surrounding environment and strives to coexist harmoniously with local communities.

UNIVACCO identifies stakeholders relevant to its operations based on factors including the nature of its operations, industry environment, the significance of sustainability-related impacts, and the frequency of interaction with the Company, and regularly reviews the appropriateness of its stakeholder identification.In addition to the six primary stakeholder groups—employees; shareholders, investors and financial institutions; corporate customers; suppliers; government agencies; and local communities and community organizations—UNIVACCO also considers other stakeholders, including the media, academic institutions, nonprofit organizations, and industry associations, within the scope of its stakeholder assessment.

Taking into account their level of impact on the Company's operations, frequency of interaction, and relevance to sustainability topics, UNIVACCO currently focuses primarily on the six stakeholder groups identified above for communication and engagement. These priority stakeholder groups are reviewed and adjusted on an ongoing basis in response to business developments and evolving stakeholder concerns.

Summary of Stakeholder Feedback and Responses

Stakeholder	Engagement Channels & Frequency	Key Topics of Engagement	UNIVACCO's Response
Employees	• **Strategic Planning Meeting (Annual):** Corporate strategic objectives and implementation planning • **Employee Survey (Every Two Years):** Employee satisfaction survey to support continuous improvement and foster a supportive workplace • **Two-Way Communication with Management (Monthly):** Meetings between managers at section-head level and above and senior management • **Internal Information System (As Needed):** Internal announcements and access to relevant information through the Company's intranet • **Labor-Management Communication:** Employee meetings (monthly), employee forums (quarterly), and Employee Welfare Committee meetings (as needed) to provide suggestions to the Company and promote labor-management relations • **New Employee Care Interviews, Employee Mailbox, HR Hotline, and Employee Feedback Channels (As Needed)** • **Competency Management and Development Meetings:** Develop on-the-job training and professional development plans based on gaps identified between job descriptions and competency assessments for key functions and positions, and track the implementation of Individual Development Plans (IDPs)	• Labor Relations & Supportive Workplace • Human Rights	• Establish mechanisms to analyze and track improvements based on employee feedback collected monthly, quarterly, and annually. Continue to enhance employee benefits (such as reinstating overseas employee trips), family-friendly measures (flexible working hours), the management environment, and internal communication mechanisms to improve employee satisfaction and create a more supportive workplace. • Hold monthly forums for migrant workers to establish two-way communication, provide multilingual communication and grievance channels, and continuously improve dormitory and living conditions to safeguard employees' fundamental human rights and employment rights. • Establish annual education and training plans and Individual Development Plans (IDPs), implement key talent retention programs, and continuously improve compensation systems and career development mechanisms to strengthen employee capabilities and reduce key talent turnover.
Shareholders / Investors / Financial Institutions	• **Investor Conferences / Business Briefings:** At least once a year, with presentation materials available for download • **Market Observation Post System:** Material information disclosed promptly as required; financial reports and operating information disclosed quarterly • **Annual General Meeting:** Once a year, with the annual report and meeting handbook provided in accordance with applicable requirements • **Investor Relations and ESG Sustainability Sections of the Corporate Website:** Financial, shareholder, and corporate governance information updated regularly, with reports available for download • **Investor / Financial Institution Meetings (including one-on-one meetings / credit reviews):** Credit reviews conducted at least once every six months; investor meetings arranged as needed • **Stakeholder Contact Channels (Spokesperson / Finance Contact / Email):** Updates on progress and expected completion dates provided for significant matters • **External ESG Questionnaires / Ratings:** Responses provided regularly as requested, with key concerns consolidated and incorporated into the annual material topics and improvement plans	• Corporate Governance & Operations • Business Integrity & Compliance • Risk Management • Information Security	• Regularly disclose financial reports (quarterly), material information (as needed), and operating information (monthly / quarterly) as required, while promptly updating relevant information through the Investor Relations section of the corporate website to ensure information transparency. • Maintain a Board performance evaluation mechanism covering the Board as a whole, individual directors, and functional committees. Internal Board evaluations, director self-evaluations, and external evaluations are conducted to continuously enhance governance effectiveness. • Communicate with investors and financial institutions through investor conferences, investor meetings, the IR mailbox, and other channels regarding the impacts of international political and economic developments on the Company's operations, strengthening two-way engagement. • Strengthen directors' and employees' awareness and implementation of ethical business practices, regulatory compliance, and ESG topics through education, training, and awareness activities. • Maintain a comprehensive risk management mechanism covering regulatory compliance, business integrity, occupational safety, environmental management, information security, human rights, and significant operational risks. In 2025, the overall improvement rate for significant risks reached 80%. • Continue to advance information security management, including employee information security training, social engineering exercises, business continuity planning, and the implementation of multi-factor authentication to reduce information security risks. • Conduct regular regulatory compliance reviews and internal audits to ensure that operating activities comply with applicable laws and regulations and uphold the principles of ethical business conduct.

Stakeholder	Engagement Channels & Frequency	Key Topics of Engagement	UNIVACCO's Response
Corporate Customers	• Questionnaires (As Needed) • Customer Service Email (As Needed) • Customer Satisfaction Survey (Annual) • Corporate Website (As Needed) • Sustainability Report (Annual) • Participation in relevant product exhibitions to gain direct insight into customer needs and market developments (As Needed) • Customer Visits and Meetings (As Needed)	• Product Quality Management • Customer Relationship Management • Innovation & Intellectual Property Protection	• Continuously update product quality and safety requirements to ensure that product development and supply chain sources meet quality and safety standards, and provide customers with required product certifications prior to shipment, such as certifications related to non-toxicity, food packaging safety, and toy safety. • Through annual customer satisfaction surveys and periodic visits and communication, continuously improve customer service quality, strengthen customer relationships, and enhance customer retention. • Publish a Sustainability Report annually to disclose sustainability management performance to customers. Through ongoing communication, monitor market trends and demand for low-carbon and environmentally responsible products as a basis for product development.
Suppliers	• Corporate Website (As Needed) • Supplier Conference (As Needed) • Supplier Visits / Meetings (As Needed) • Supplier Audits and Interviews (As Needed)	• Sustainable Supply Chain Management	• Conduct annual supplier evaluations and on-site audits and recognize suppliers at the Supplier Conference. Outstanding suppliers are given priority for collaboration on new products. • To ensure that raw materials comply with relevant environmental regulations and UNIVACCO's hazardous substance management requirements, new raw materials must be accompanied by an **Environmental Hazardous Substance Non-Use Commitment and a Raw Material Hazardous Substance Disclosure** in accordance with applicable requirements.
Government Agencies	• Maintain active engagement with competent authorities and participate in seminars organized by government agencies (As Needed) • Regulatory Identification for Management Systems (As Needed) • Official Correspondence, Project Meetings, and Public Information (As Needed) • Industry Association Communication Platforms (As Needed)	• Business Integrity & Compliance • Occupational Health & Safety • Climate Change Strategy & Energy Management	• Maintain the proper operation of environmental protection equipment and compliance with emission standards, while reducing pollutant emissions and environmental impacts through equipment optimization, such as ventilation improvements and enclosed collection systems. • Strengthen occupational safety management, including upgrades to safety protection for production equipment, improvements to explosion-hazard areas, and management of public hazardous materials, to reduce operational risks and improve workplace safety. • Maintain an environmental, health and safety performance management mechanism, regularly review safety performance across operating sites, and conduct monthly regulatory compliance reviews to promptly identify regulatory changes and ensure compliance with legal requirements. • Continue to implement carbon-reduction and energy management measures, including the introduction of renewable electricity, power generation through heat recovery, and replacement with energy-efficient equipment, to reduce energy use and carbon emissions.
Local Communities & Community Organizations	• Dedicated Contact and Email Channels (As Needed)	•Social Engagement	• Promote social engagement through donations and charitable activities. In 2025, the number of beneficiaries exceeded 5,000, helping ensure that resources invested generate tangible social impact. • Maintain diverse communication channels, including the website, email, and dedicated contacts, together with grievance and response mechanisms. In 2025, the grievance case closure rate reached 100%, with no significant community impact incidents reported. • Encourage employees to participate in charitable activities, continuously strengthening connections between the Company and local communities and enhancing overall social impact.



05 Corporate Governance

5.1 Operations & Governance

Creating Sustainable Value through Product Life Cycle Management

UNIVACCO regards product life cycle management as a key management approach for advancing its sustainability transition and enhancing product value. Across the product life cycle—from raw material sourcing and product design to manufacturing, transportation and distribution, customer use, and end-of-life management—each stage involves environmental impacts related to resource use, carbon emissions, regulatory compliance, and product safety. UNIVACCO has therefore introduced a product life cycle management mechanism to systematically identify environmental hotspots at each stage, providing a basis for carbon reduction, material reduction, and circular design. At the same time, UNIVACCO has introduced Life Cycle Assessment (LCA) and Product Carbon Footprint (PCF) management methodologies. We are progressively establishing product carbon emission factor data and consistent assessment mechanisms, expanding the scope of product carbon footprint inventories, and managing products by category based on their characteristics. These efforts provide an important basis for decisions related to low-carbon materials, recyclable design, the use of recycled materials, and the development of low-carbon formulations. UNIVACCO also connects product life cycle management with its climate strategy and international regulatory trends. We continue to respond to the EU Packaging and Packaging Waste Regulation (PPWR) and carbon cost risks, while helping customers reduce product carbon footprints and regulatory risks and enhance overall sustainability competitiveness.



Product Life Cycle Management: Key Management Priorities by Stage

1 Raw Material Sourcing

- Introduce PET film lightweighting
- Introduce Post-Consumer Recycled (PCR) materials
- Introduce Post-Industrial Recycled (PIR) materials
- Supplier ESG and chemical substance management
- Gradually introduce PCF / LCA data management

Management Focus: Material efficiency · Recycled materials · Supply chain risk management

2 Product Design

- Introduce LCA and product carbon footprint analysis
- Reduce the carbon footprint of packaging and materials
- Recyclable / deinkable design (INGEDE)
- Compostable design (DIN CERTCO; compliant with EN 13432 and ASTM D6400)
- Adopt low-VOC formulations
- Introduce IECQ QC 080000 Hazardous Substance Process Management System

Management Focus: Low-carbon design · Circular design · Regulatory compliance

3 Manufacturing

- Introduce energy-saving equipment and process optimization
- Promote waste reuse and resource recovery
- Promote process material reuse and waste reduction
- Strengthen pollution prevention and waste classification management

Management Focus: Energy conservation & carbon reduction · Resource circularity · Pollution prevention

4 Transportation & Distribution

- Establish carbon emissions inventory mechanisms for transportation and the supply chain
- Reduce and optimize packaging materials
- Regularly review low-carbon transportation strategies
- Collaborate with the supply chain to advance carbon reduction

Management Focus: Transportation carbon reduction · Packaging optimization · Supplier collaboration

5 Customer Use

- Comply with RoHS · REACH · TSCA · FDA · EU 10/2011 requirements
- Establish product safety testing and verification mechanisms
- Provide safe-use recommendations and product information

Management Focus: Product safety · Regulatory compliance · Customer value creation

6 End-of-Life Recycling & Reuse

- Advance chemical recycling technology validation (Closed-loop)
- Promote physical recycling (Open-loop) and reuse
- Advance the UNIVACCO ReFilm Recycling and Reuse Initiative
- Establish recycling network and reuse management mechanisms

Management Focus: Circular design · Material recycling and reuse · Waste reduction

ISO 9001
Quality Management System

IECQ QC 080000
Hazardous Substance Process Management System

ISO 27001
Information Security Management System

2025 Product Life Cycle Management Highlights

82%
Adoption Rate
PET Film Lightweighting

Material Use Intensity

0.0305 kg/m²

14.6% vs. 2024
2.24% vs. 2023 baseline

Waste Foil Recycling & Circular Design



iF DESIGN AWARD
GREEN GOOD DESIGN

Recyclability & Deinkability
INGEDE CERTIFIED
Deinkability supporting recyclability

Compostability
DIN CERTCO CERTIFIED
EN 13432 · ASTM D6400

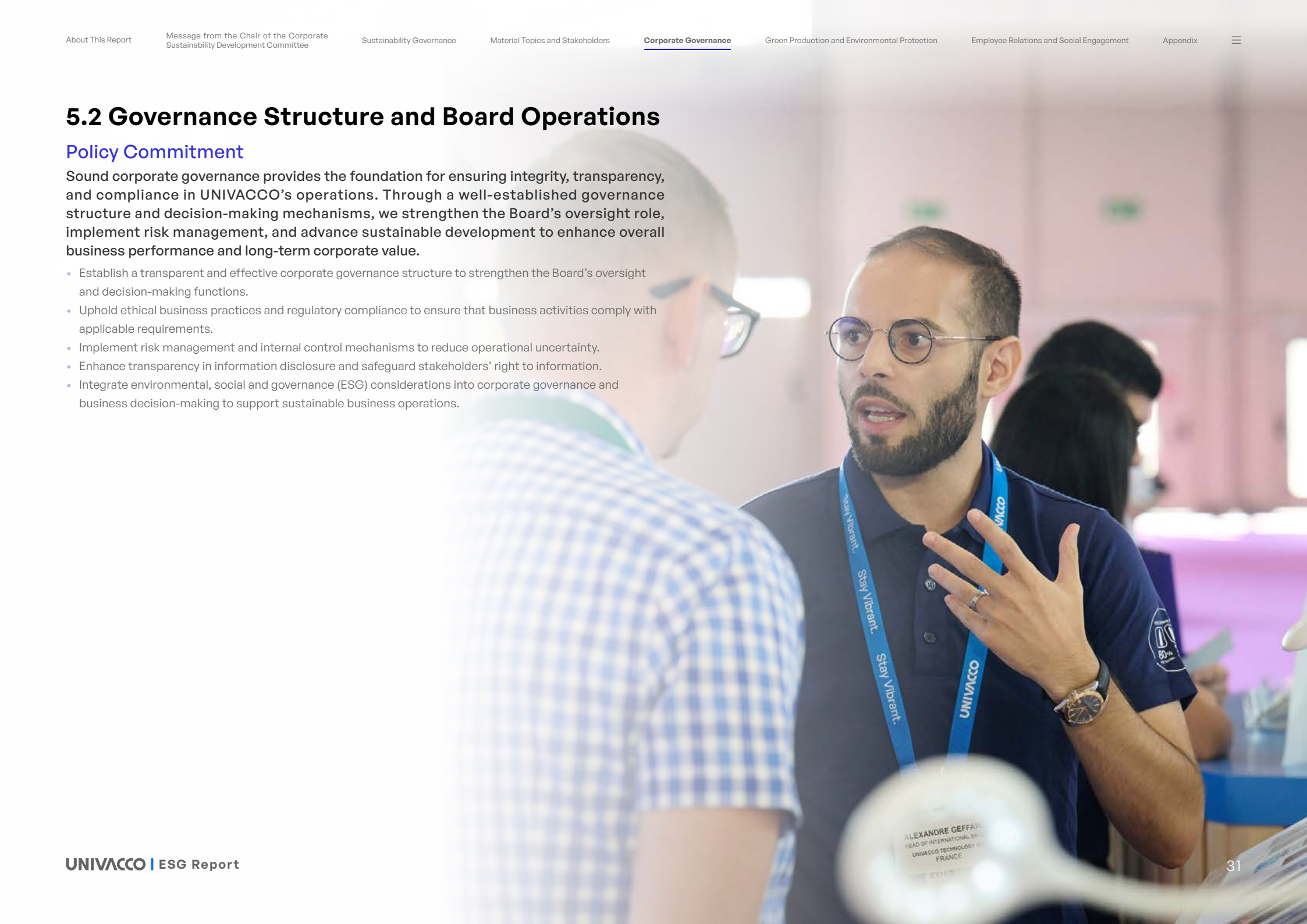
527.12 g CO_2e
Approx. per product
Carbon Emissions Reduced

5.2 Governance Structure and Board Operations

Policy Commitment

Sound corporate governance provides the foundation for ensuring integrity, transparency, and compliance in UNIVACCO's operations. Through a well-established governance structure and decision-making mechanisms, we strengthen the Board's oversight role, implement risk management, and advance sustainable development to enhance overall business performance and long-term corporate value.

- Establish a transparent and effective corporate governance structure to strengthen the Board's oversight and decision-making functions.
- Uphold ethical business practices and regulatory compliance to ensure that business activities comply with applicable requirements.
- Implement risk management and internal control mechanisms to reduce operational uncertainty.
- Enhance transparency in information disclosure and safeguard stakeholders' right to information.
- Integrate environmental, social and governance (ESG) considerations into corporate governance and business decision-making to support sustainable business operations.



Material Topic

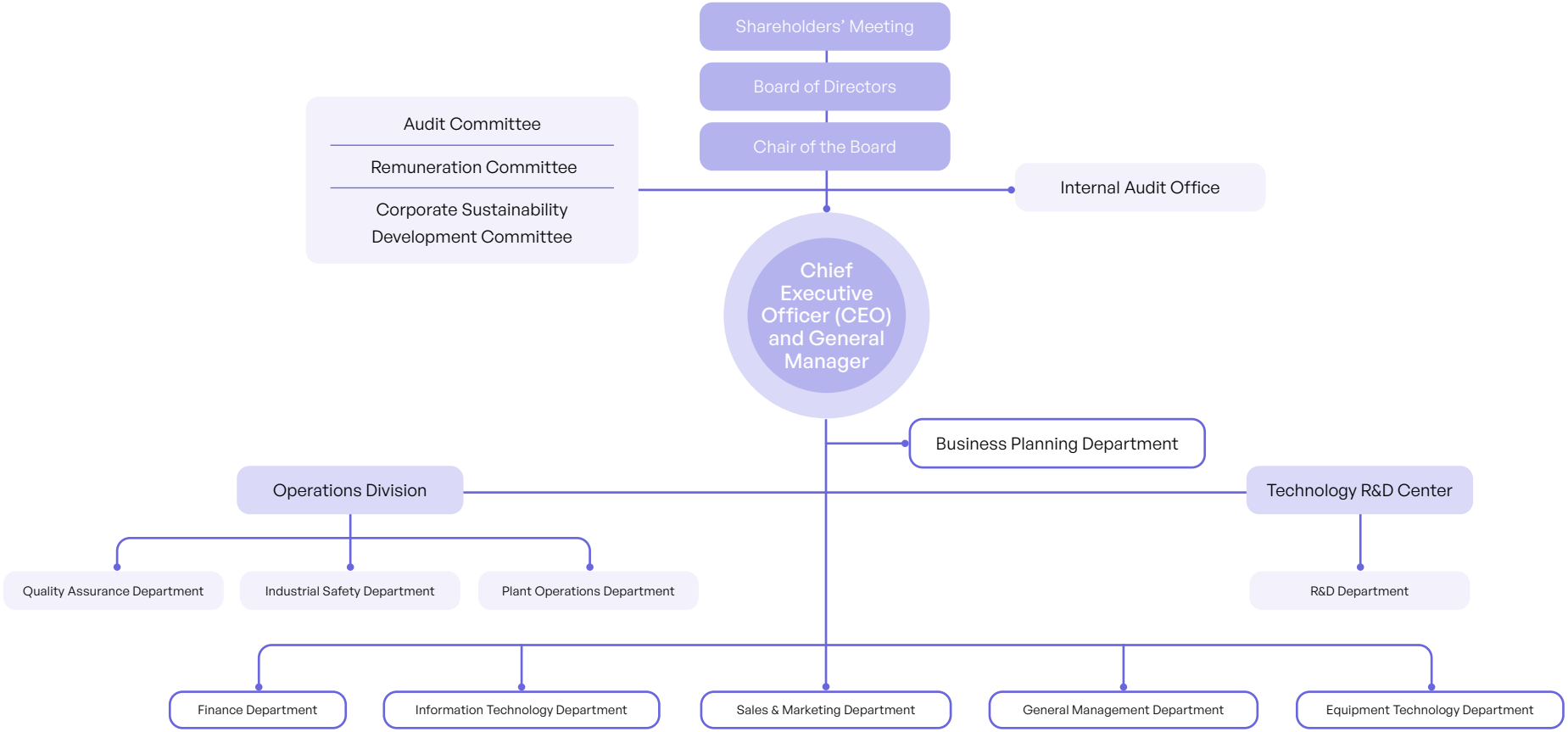
Corporate Governance and Operations

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Implement Corporate Governance 3.0: Establish corporate governance guidelines, safeguard shareholders' rights and interests, strengthen Board functions, respect stakeholders' rights and interests, and enhance information transparency and other sustainability initiatives to improve corporate governance effectiveness.				
Completion Rate of Internal Board Performance Evaluations	100%	100%	100%	100%
Frequency of ESG Topics Presented to the Board	2 times	2 times	2 times	2 times
Number of Sustainability Meetings Convened	2 times	2 times	2 times	2 times
Total ESG Training Hours	≥ 25 hours	66 hours	≥ 30 hours	≥ 50 hours
Proportion of Independent Directors on the Board	One-third	One-third	-	-
Proportion of Female Directors	Increase	Increased by 22% vs. 2024	-	-
Frequency of External Board Performance Evaluations	Once every 3 years	Once every 3 years	-	-
Completion Rate of Improvement Measures Recommended by External Board Performance Evaluation	-	-	100%	-
Tenure of More Than Half of Independent Directors	-	-	-	No more than 3 terms
Board Members with Diverse Expertise and ESG-Related Professional Capabilities	-	-	-	Board members possess diverse expertise and ESG-related professional capabilities

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

UNIVACCO has established a comprehensive corporate governance structure. The Board of Directors, as the highest governance body, is responsible for setting UNIVACCO's overall strategic direction, making major investment decisions, and overseeing risk management and sustainability issues. The Board has established the Audit Committee, Remuneration Committee, and Corporate Sustainability Development Committee, which are respectively responsible for audit oversight, remuneration management, and the advancement of sustainability initiatives. Together with the governance framework of "Board Oversight – Committee Management – Management Execution," this forms a three-tier governance structure to ensure decision-making quality and execution effectiveness.



Under this governance framework, UNIVACCO ranked within the top 2%–10% among companies with a market capitalization below NT$5 billion in the 12th Corporate Governance Evaluation in 2025, demonstrating the effectiveness of the Board's operations, information disclosure transparency, stakeholder communication, risk management, ethical business practices, and sustainability governance. Going forward, UNIVACCO will continue to optimize its governance structure and Board functions, deepen the integration of ESG topics into business decision-making, and strengthen oversight and performance improvement mechanisms to enhance overall corporate governance effectiveness and long-term stakeholder trust.

5.2.1 Governance Structure and Division of Responsibilities

UNIVACCO's governance structure is organized into three levels according to their respective responsibilities: the Board of Directors, functional committees, and management. These levels are responsible for oversight, management, and execution, respectively, ensuring the effective operation of the corporate governance framework and effective alignment between strategic decision-making and operational execution.

5.2.1.1 Board of Directors

As UNIVACCO's highest decision-making and oversight body, the Board of Directors approves corporate strategies, risk policies, and the direction of sustainable development, and oversees the performance of the management team. The nomination and election of UNIVACCO directors are conducted in accordance with the Company Act and applicable laws and regulations. In line with the Corporate Governance Best Practice Principles, the Board has established a structured nomination and election mechanism. Directors serve three-year terms. Candidates are carefully assessed and nominated by the Board under the nomination mechanism and then submitted to the shareholders' meeting for election, ensuring fairness and transparency in the process. Information on director elections, including education and professional experience, professional background, and independence, is disclosed in the Annual Report and on the Market Observation Post System for stakeholder reference. In addition to candidates' professional expertise, industry experience, and management capabilities, UNIVACCO places importance on Board diversity and independence, including gender, age, professional background, and industry experience, to enhance governance effectiveness and decision-making quality. UNIVACCO also considers directors' expertise in sustainable development, risk management, corporate governance, and ESG-related topics as an important factor in director nomination and election, strengthening the Board's sustainability governance capabilities and long-term business resilience.

Director Nomination and Selection Mechanism

Director nomination and election are conducted in accordance with the Company Act, Securities and Exchange Act, Articles of Incorporation, and Corporate Governance Best Practice Principles. The Board conducts a comprehensive assessment of candidates based on professional expertise, independence, diversity, and sustainability governance capabilities before submitting nominees to the shareholders' meeting for election. The nomination and selection process includes needs assessment, candidate qualification review, professional capability assessment, Board review, and election by the shareholders' meeting. Stakeholder concerns, operational needs, and UNIVACCO's sustainable development direction are also taken into consideration to strengthen Board governance effectiveness and sustainability management capabilities.

The principal criteria for director nomination and selection are as follows:

Assessment Area	Assessment Criteria
Professional Expertise	Business management, finance and accounting, law, risk management, industry experience, international markets, and other relevant professional capabilities
Independence	Compliance with independent director qualification requirements and the ability to exercise objective and independent judgment
Diversity	Diversity in gender, age, professional background, industry experience, cultural background, and other dimensions
ESG Capabilities	Capabilities related to sustainability governance, climate change, risk management, information security, and corporate sustainability
Stakeholder Perspectives	Consideration of governance expectations and issues of concern to investors, customers, competent authorities, and other stakeholders
Business Integrity & Compliance	Track record in ethical business conduct, regulatory compliance, and corporate governance reputation

UNIVACCO continuously reviews the appropriateness of the Board's composition through its Board diversity policy and director competency matrix analysis. Board composition planning is reviewed and adjusted on an ongoing basis in response to business development, industry trends, and changes in ESG risks to enhance decision-making quality and sustainability governance capabilities. The Chair of the Board is the highest-ranking person responsible for the Board and convenes and chairs Board meetings to ensure effective Board operations and decision-making quality. The Board appoints one senior executive to serve as UNIVACCO's Chief Executive Officer (CEO) and General Manager. The Chair of the Board and the CEO and General Manager are different individuals, ensuring a clear division of responsibilities between governance and management and reducing the risk of excessive concentration of authority. UNIVACCO has also established conflict-of-interest management mechanisms to ensure the impartiality and transparency of decisions made by directors and Senior Management:

- Directors must comply with the Ethical Corporate Management Best Practice Principles.
- Directors must abstain from voting on proposals involving conflicts of interest.
- Related-party transactions must be disclosed and reviewed in accordance with applicable requirements.

5.2.1.2 Functional Committees

UNIVACCO has established the following committees to strengthen governance effectiveness:

1. Corporate Sustainability Development Committee: responsible for ESG strategy and oversight of implementation
2. Audit Committee: responsible for oversight of financial reporting, internal controls, and risk management
3. Remuneration Committee: responsible for linking Senior Management remuneration with performance

I. Corporate Sustainability Development Committee

On March 25, 2021, the Board of Directors resolved to establish the Corporate Sustainability Development Committee to strengthen the Board's corporate governance role in advancing sustainable business operations and corporate social responsibility. Committee members are appointed by resolution of the Board. The Committee consists of no fewer than three members, comprising senior executives and independent directors. At least one independent director participates in oversight, and the General Manager is designated as Committee Head. The Committee meets at least twice a year, with additional meetings convened as needed, and meeting minutes are submitted to the Board of Directors.

Functions of the Committee

The Committee primarily comprises the Environmental, Health & Safety Committee, Corporate Governance Committee, Social Responsibility Committee, and Supply Chain Management Committee. Senior managers from relevant functions serve as committee members and manage sustainability impacts. The Committee primarily operates in the following areas:

1. Formulate UNIVACCO's sustainable development policies.
2. Establish goals, strategies, and implementation plans for sustainable development, including sustainability governance, ethical business conduct, environmental matters, and social matters.
3. Review, track, and revise sustainable development implementation and performance, and report regularly to the Board of Directors.
4. Monitor issues of concern to stakeholders, including shareholders, customers, suppliers, employees, government agencies, nonprofit organizations, communities, and the media, and oversee communication plans.
5. Handle other matters assigned to the Committee by resolution of the Board of Directors.

Committee Operations

The Corporate Sustainability Development Committee held two meetings in 2025. Independent director attendance and a summary of communications are shown below:

Title	Name	Actual Attendance	Attendance by Proxy	Attendance Rate
General Manager	Lee, Hsien-Chang	2	0	100%
Independent Director	Huang, Liang-Chih			
Independent Director	Tai, Chih-Yen			

Note: Attendance rate = Actual attendance / Number of meetings held.

Meeting Date	Key Topics Discussed Key Topics Discussed	Resolution
July 24, 2025	Publication of the 2024 Sustainability Report	Unanimously approved by all Committee members and reported to the Board of Directors on August 11, 2025
	2025 first-half ESG key initiative performance report	
	Implementation of the net-zero carbon emissions management plan	
December 24, 2025	2025 ESG key initiative performance report	Unanimously approved by all Committee members and reported to the Board of Directors on December 29, 2025
	Review of 2025 risk management results and planning of 2026 risk targets	
	Implementation of the intellectual property management plan	
	Assessment of the Brussels Effect and its influence on the EU market	
	Evaluation of the introduction of Social Return on Investment (SROI)	

II. Audit Committee

Following the comprehensive re-election at the Annual General Meeting on May 24, 2019, UNIVACCO established the Audit Committee to replace the functions of supervisors and strengthen the functions of the Board. The Audit Committee is composed entirely of independent directors. Independent directors are elected under the candidate nomination system prescribed in Article 192-1 of the Company Act, with the shareholders' meeting electing independent directors from the nominated candidate list. The current Convener is Independent Director Tai, Chih-Yen.

Functions of the Committee

The Audit Committee oversees the fair presentation of UNIVACCO's financial statements; the appointment, dismissal, and independence of the independent auditors; the effective implementation of internal controls; compliance with applicable laws and regulations; and the management of existing or potential risks. The Committee communicates regularly with the Head of Internal Audit and the independent auditors. In addition to submitting monthly audit reports to each independent director for review, Internal Audit reports significant audit findings to the Audit Committee. UNIVACCO's independent auditors report to the independent directors on audits or reviews of financial reports and conduct at least one annual regulatory briefing for UNIVACCO to provide updates on financial and tax regulations and related response measures.

Committee Operations

The Audit Committee held six meetings in 2025. Independent director attendance was as follows:

Title	Name	Actual Attendance	Attendance by Proxy	Attendance Rate	Remarks
Convener / Independent Director	Liu, Jung-Chin	3	0	100%	Relieved of duty on May 22, 2025
Independent Director	Lin, Tien-Chueh				Appointed on May 22, 2025
Independent Director	Huang, Liang-Chih	6			
Convener / Independent Director	Tai, Chih-Yen				Appointed Convener on May 22, 2025

Note: Attendance rate = Actual attendance / Number of meetings held.

1. No material irregularities were identified in the 2025 audit results, and the independent directors raised no objections. Four communications were held, summarized below:

Meeting Date	Nature and Topics of Communication
February 24, 2025	Report on internal audit activities for Q4 2024 2024 Internal Control System Effectiveness Assessment and Statement on Internal Control
May 12, 2025	Report on internal audit activities for Q1 2025
August 11, 2025	Report on internal audit activities for Q2 2025
November 10, 2025	Report on internal audit activities for Q3 2025 Review of the 2026 annual audit plan

2. Communications between the independent directors and the independent auditors in 2025 are summarized below:

Meeting Date	Key Communication Topics	Resolution
February 24, 2025	1. Communication regarding key audit matters for the 2024 consolidated and separate financial statements, and explanation of review findings and results for the Q1-Q3 2025 consolidated financial statements 2. The independent auditors discussed and communicated with participants regarding questions raised	Approved by the Audit Committee, submitted to and approved by the Board of Directors, and disclosed and filed with the competent authorities as scheduled
May 12, 2025		
August 11, 2025		
November 10, 2025		
December 29, 2025	Group audit planning	N/A

III. Remuneration Committee

Purpose and Basis

To establish a sound remuneration system for UNIVACCO's directors and managers, the Remuneration Committee Charter was adopted in accordance with the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.

Functions of the Committee

The Committee evaluates UNIVACCO's remuneration policies and systems for directors and managers from a professional and objective perspective and provides recommendations to the Board of Directors for consideration in its decision-making.

Composition of the Committee

The Board of Directors approved the establishment of the Remuneration Committee on November 10, 2011. The term of the sixth Remuneration Committee runs from June 13, 2025 to May 21, 2028. In accordance with the qualifications and restrictions set out in Articles 5 and 6 of the applicable regulations governing remuneration committees, the Committee is composed of three independent directors appointed by the Board. Information on Remuneration Committee members is provided in the disclosure on independent directors in the Board section of this report.

Scope of Responsibilities

Committee members shall exercise the due care of a good administrator and faithfully perform the following duties, submitting their recommendations to the Board of Directors for discussion:

1. Regularly review the Committee Charter and recommend amendments.
2. Establish and regularly review the policies, systems, standards, and structure for the performance objectives and remuneration of UNIVACCO's directors, supervisors, and managers.
3. Regularly evaluate the achievement of performance objectives by UNIVACCO's directors, supervisors, and managers and recommend the content and amount of their individual remuneration. In performing these duties, the Committee shall follow the principles below:
   a. Ensure that remuneration arrangements comply with applicable laws and regulations and are sufficient to attract outstanding talent.
   b. When evaluating the performance and remuneration of directors, supervisors, and managers, consider prevailing industry levels, the individual's time commitment and responsibilities, achievement of objectives, concurrent positions, compensation provided by UNIVACCO to persons in equivalent positions in recent years, the achievement of business objectives, financial condition, the individual's contribution, corporate performance, and the reasonableness of their relationship to future risks. In support of sustainable development objectives, corporate sustainability performance indicators have also been added to the performance evaluation of the General Manager and Vice General Managers since 2024.
   c. Remuneration arrangements should not encourage directors or managers to engage in activities that exceed UNIVACCO's risk appetite in pursuit of compensation.
   d. The proportion of bonuses based on short-term performance and the timing of payment of certain variable remuneration for directors and senior managers should be determined with consideration of industry characteristics and the nature of UNIVACCO's business.

Committee Operations

The Remuneration Committee held two meetings in 2025. Independent director attendance was as follows:

Title	Name	Actual Attendance	Attendance by Proxy	Attendance Rate
Convener / Independent Director	Huang, Liang-Chih	2	0	100%
Independent Director	Lin, Tien-Chueh			
Independent Director	Tai, Chih-Yen			

Note: Attendance rate = Actual attendance / Number of meetings held.

5.2.1.3 Management

Management is responsible for executing corporate strategies, managing day-to-day operations, and implementing ESG measures, and regularly reports implementation progress to the Board of Directors to ensure that Board decisions are effectively carried through into operations.

5.2.1.4 Board Composition and Diversity

As of December 31, 2025, the composition of the Board of Directors was as follows:

Position	Nationality / Place of Registration	Name	Gender / Age	Key Experience / Education	Concurrent Positions at UNIVACCO and Other Companies
Chair of the Board	Taiwan	Tsai, Kuo-Lung	Male 71-80	• Department of Chemical Engineering, Tamkang University • Vice General Manager, Tong-Ho Vacuum Metallizing Co., Ltd.	• Director, Vicome Corp. (Note 1)
Director		Lee, Hsien-Chang	Male 51~60	• Department of Mechanical Engineering, National Taiwan University • Vice General Manager, Vacuum Metallizing Business Division, UNIVACCO • General Manager, Wuxi Univacco New Material Co.,Ltd.	• Chief Executive Officer (CEO) and General Manager, UNIVACCO (Note 2)
		Tsai, Yi-Chung	Female 41~50	• Master's degree, Graduate Institute of Business Administration, National Chung Hsing University • Planning Administrator, ITRI College • Chair of the Board, Dingri Investment Co., Ltd.	None
Corporate Director		Tai Chang Resin Industrial Co., Ltd.	N/A	N/A	None
Representative of Corporate Director		Lin, Li-Li	Female 61~70	• Department of Electronic Computing, Soochow University • Supervisor, Tai Chang Resin Industrial Co., Ltd.	• Supervisor, TAI CHANG RESIN INDUSTRIAL CO., LTD.
Corporate Director		Chuan Yao Investment Co., Ltd.	N/A	N/A	None
Representative of Corporate Director		Chen, Chiu-Mei	Female 51~60	• Tatung Commercial Vocational School • Chair of the Board, Chuan Yao Investment Co., Ltd.	• Chair of the Board, Chuan Yao Investment Co., Ltd. • Director, Tzih Dar Construction Co., Ltd. Director, Te Hsi Investment Co., Ltd. • Supervisor, YONSOON TECHNOLOGY CORPORATION
Corporate Director		Xin Sheng Investment Co., Ltd.	N/A	N/A	None
Representative of Corporate Director		Hsiao, Chia-Tzu	Male 51~60	• Master's degree in Mathematics, National Central University • Researcher, Xin Sheng Investment Co., Ltd. • Director, Global Material Science Co., Ltd.	• Supervisor, Xin Sheng Investment Co., Ltd.
Independent Director		Lin, Tien-Chueh	Male 71~80	• Department of Industrial Management, Oriental Institute of Technology Vice General Manager, Chi Mei Technology Co., Ltd. • SME Management Consultant, Ministry of Economic Affairs • Independent Director, UNIVACCO	• Member, Audit Committee and Remuneration Committee, UNIVACCO
		Huang, Liang-Chih	Male 61~70	• Ph.D. in Industrial Technology Education, Iowa State University • Associate Professor / Department Chair / Institute Director / Professor, Department of Industrial Engineering and Management, I-Shou University • Professor / Department Chair / Institute Director, Department of Labor Relations, National Chung Cheng University • Adjunct Professor, Institute of Human Resource Management, National Sun Yat-sen University	• Member, Audit Committee, Remuneration Committee, and Corporate Sustainability Development Committee, UNIVACCO • Professor Emeritus, National Chung Cheng University • Contract Researcher, Center for Strategic and Human Capital Research, National Sun Yat-sen University
		Tai, Chih-Yen	Male 41~50	• Ph.D., Finance, Law and Accounting Program, Department of Business Management, National Sun Yat-sen University • Researcher / Research Manager, Industrial Technology Research Institute • Researcher / Deputy Director, Commerce Development Research Institute • Adjunct Assistant Professor, Department of Business Management, National Sun Yat-sen University	• Member, Audit Committee, Remuneration Committee, and Corporate Sustainability Development Committee, UNIVACCO • Deputy Director, Center for Science and Technology Policy Evaluation, Chung-Hua Institution for Economic Research • Associate Research Fellow, International Economic Research Division, Chung-Hua Institution for Economic Research

Note 1: The Chair of the Board, Tsai, Kuo-Lung, also serves as Chair of subsidiaries including UNIVACCO TECHNOLOGY (M) SDN. BHD. and MATERIALS COATING TECHNOLOGY CORPORATION; and as a director of subsidiaries including TAI LENG INDUSTRY INC., UNIVACCO FOILS CORPORATION, UNIVACCO TECHNOLOGY (CAYMAN) INC., UNIVACCO TECHNOLOGY (HONG KONG) LIMITED, and UNIVACCO EUROPE SP. Z O.O.
Note 2: Director Lee, Hsien-Chang also serves as a director of UNIVACCO FOILS CORPORATION, UNIVACCO FOILS EAST CORPORATION, UNIVACCO TECHNOLOGY (M) SDN. BHD., and UNIVACCO VIETNAM LIMITED LIABILITY COMPANY; and as General Manager of MATERIALS COATING TECHNOLOGY CORPORATION.

I. Board Structure

Indicator	Value
Total Number of Directors	9
Independent Directors	3(33%)
Non-Independent Directors	6

UNIVACCO has an independent director system to ensure objectivity and professionalism in Board decision-making. Independent directors account for at least one-third of Board seats, in compliance with applicable regulatory requirements. The Audit Committee provides comprehensive oversight of financial reporting and internal control systems and communicates regularly with Internal Audit and the independent auditors to ensure transparency and reliability in corporate governance.

Indicator	2023	2024	2025
Independent Directors (%)	33	33	33

II. Gender Diversity

Indicator	2023	2024	2025
Female Directors (%)	11	11	33

UNIVACCO continues to promote gender diversity on the Board. The proportion of female directors increased from 11% in 2023 to 33% in 2025. Going forward, UNIVACCO will continue to follow its Board diversity policy and strengthen the participation of individuals of different genders and professional backgrounds in Board governance.

III. Professional Expertise and Experience

UNIVACCO values diversity in the professional expertise of Board members. By combining diverse backgrounds and professional capabilities, UNIVACCO strengthens the quality of corporate governance and risk management decision-making. Board members possess expertise in finance and accounting, law and risk management, manufacturing and technology, international markets and business management, and sustainability governance (ESG), enabling effective oversight of business strategies and risk control mechanisms and supporting the implementation of corporate sustainability objectives.

To enhance Board effectiveness, UNIVACCO regularly reviews the composition of directors' professional capabilities and conducts analyses using a skills matrix to ensure that the Board has sufficient expertise to address operational and ESG risks and challenges. UNIVACCO continues to strengthen the Board's oversight of sustainability topics and considers gender, professional background, industry experience, and independence as important factors in Board composition to enhance overall governance effectiveness and decision-making quality.

Name	Position	Nationality	Gender	Employee	<3 yrs	3-9 yrs	9+ yrs	Operational Judgment	Business Management	Leadership & Decision-Making	Crisis Management	Industry Knowledge	International Market Perspective	Risk Management	Finance & Investment	Accounting & Financial Analysis
Tsai, Kuo-Lung	Director	Taiwan	Male	●				●	●	●	●	●	●	●		
Lee, Hsien-Chang			Male	●				●	●	●	●	●	●	●	●	
Tsai, Yi-Chung			Female					●	●	●	●	●	●	●		
Lin, Li-Li			Female					●	●	●	●	●	●		●	
Chen, Chiu-Mei			Female					●	●	●	●	●	●	●	●	
Hsiao, Chia-Tzu			Male					●	●	●	●	●		●	●	●
Lin, Tien-Chueh	Independent Director		Male		●			●	●	●	●	●	●	●		●
Huang, Liang-Chih			Male			●		●	●	●	●	●	●	●		
Tai, Chih-Yen			Male			●		●	●	●	●	●	●	●	●	●

UNIVACCO Board members possess diverse professional capabilities in business management, risk management, finance, and sustainability governance, strengthening the Board's oversight function and sustainability governance effectiveness. UNIVACCO continues to promote diversity in Board composition and considers gender, professional background, industry experience, and independence as important factors in Board composition to enhance overall governance effectiveness and decision-making quality. The proportion of Board members with professional capabilities related to sustainability governance, risk management, or corporate governance is 100%, enabling effective identification and oversight of material risks facing UNIVACCO, including financial risks, regulatory compliance risks, supply chain risks, and ESG risks such as climate change, and supporting the effective operation of relevant management mechanisms.

UNIVACCO also continues to enhance the collective knowledge and decision-making capabilities of the highest governance body in ethical business conduct, regulatory compliance, risk management, and other areas through director continuing education and training. Training covers the introduction of the IFRS S1/S2 Sustainability Disclosure Standards, trends in climate-related financial disclosures, risk management related to digital technologies and artificial intelligence (AI), intellectual property management, multigenerational talent management, and regulatory compliance. These programs strengthen the Board's oversight capabilities regarding ESG trends, sustainability disclosures, technology risks, operational resilience, and corporate governance. UNIVACCO directors and management continue to participate in ESG-related training. Training hours are summarized below:

Indicator	2023	2024	2025
Total ESG Training Hours (hours)	66	57	66

In 2025, director continuing education topics included “Alignment with IFRS Sustainability Disclosure Standards S1 and S2” and “Trends and Risk Management in Digital Technology and Artificial Intelligence.” Through ongoing continuing education, UNIVACCO strengthens the Board's understanding of sustainable development, ethical business conduct, and risk management and supports effective Board decision-making and oversight of material topics.

5.2.2 Board Performance Evaluation and Remuneration Management

On December 26, 2022, UNIVACCO established the Board of Directors and Functional Committees Performance Evaluation Procedures, creating a comprehensive Board performance evaluation system to continuously enhance the decision-making quality and oversight effectiveness of the highest governance body. Under the procedures, the Board and each functional committee conduct an internal performance evaluation annually, while an independent evaluation is commissioned from an external professional institution or a team of experts and scholars every three years to ensure the objectivity and credibility of evaluation results. The scope of Board performance evaluation covers the Board as a whole, individual Board members, and functional committees. Evaluation methods include internal self-assessments, individual director self-assessments, and external evaluations. The unit responsible for Board meeting affairs coordinates the evaluation process, consolidates questionnaire responses and relevant information for comprehensive analysis, and submits the results to the Board and functional committees for review and improvement. Evaluation indicators cover Board operational effectiveness, decision-making quality, Board composition and structure, director participation, continuing education, and internal controls, and also consider the Board's oversight capabilities in relation to material risks and sustainable development (ESG) topics. The 2025 performance evaluations of the Board and functional committees were completed internally in February 2026, and the results were reported to the Board on February 25, 2026 and subsequently disclosed on UNIVACCO's website. The overall results indicated that the Board was operating effectively and that all indicators met expected levels. UNIVACCO uses performance evaluation results as an important reference for director nomination, reappointment, and remuneration adjustments, and to support ongoing improvement measures, including strengthening director education and training related to sustainability and risk management, improving the quality of Board meetings, deepening discussions of material topics, and continuously tracking the implementation of improvement measures.

Indicator	2023	2024	2025
Completion Rate of Internal Board Performance Evaluations (%)	100	100	100

The most recent (2026) Board performance evaluation results were as follows:
The internal performance evaluation used questionnaires for self-assessment of the Board as a whole, each functional committee, and individual directors. All evaluation results were rated “Excellent” (average score of 4 or above: Excellent; 3 or above but below 4: Average; 2 or above but below 3: Needs Improvement; below 2: Poor).

Evaluation Frequency	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Areas
Annually	**January 1, 2025 - December 31, 2025**	**1. Board of Directors** **2. Individual Board Members** **3. Functional Committees** • **Audit Committee** • **Remuneration Committee** • **Corporate Sustainability Development Committee**	**1. Board self-assessment** **2. Individual director self-assessment** **3. Functional committee self-assessment**	**Board performance evaluation:** 1. Participation in UNIVACCO operations 2. Improvement of Board decision-making quality 3. Board composition and structure 4. Director selection and continuing education 5. Internal controls **Individual director performance evaluation:** 1. Understanding of UNIVACCO goals and responsibilities 2. Awareness of director responsibilities 3. Participation in UNIVACCO operations 4. Internal relationship management and communication 5. Directors' professional expertise and continuing education 6. Internal controls **Functional committee performance evaluation:** 1. Participation in UNIVACCO operations 2. Awareness of functional committee responsibilities 3. Improvement of functional committee decision-making quality 4. Functional committee composition and member selection 5. Internal controls

In addition to internal self-assessments, UNIVACCO commissioned the Taiwan Corporate Governance Association, an independent external evaluation institution, to conduct a Board performance evaluation in 2025. UNIVACCO plans to commission another independent evaluation by an external professional institution or a team of experts and scholars in 2028. The evaluation report will serve as a reference for improving Board performance, and relevant policies will be improved based on the recommendations in the report.

Evaluation Frequency	Evaluation Period	Evaluation Areas	Recommendations
Every three years	**March 1, 2024 - February 28, 2025**	1. Board composition and division of responsibilities 2. Board guidance and oversight 3. Board delegation and risk management 4. Board communication and collaboration 5. Board self-discipline and continuous improvement	1. Establish a new director orientation program to help newly appointed directors gain a sufficient understanding of UNIVACCO and fulfill their responsibilities. 2. To implement the Whistleblowing Management Procedures, disclose the procedures on UNIVACCO's website and establish an independent and reliable communication channel to further strengthen whistleblower mechanisms for preventing misconduct. 3. To appropriately reflect the competency of Internal Audit, the Audit Committee may first provide its views on the performance indicators and performance evaluation of the Head of Internal Audit for the Chair of the Board's consideration. To strengthen independent oversight of Internal Audit and ensure effective communication with the independent auditors, strengthen mechanisms that allow Internal Audit personnel and independent auditors to communicate separately with the Audit Committee.

UNIVACCO has established comprehensive remuneration policies and management mechanisms. Remuneration for Senior Management consists of fixed remuneration, variable remuneration, and retirement benefits. Fixed remuneration is determined based on job responsibilities, professional capabilities, and market remuneration levels; variable remuneration is evaluated and awarded based on overall operating performance, departmental objectives, and individual performance; and retirement benefits are provided in accordance with applicable labor laws and regulations.

To strengthen sustainable business operations and corporate governance, UNIVACCO has incorporated certain environmental, social and governance (ESG) indicators into manager performance evaluations and linked them to performance assessments. These indicators include GHG reduction and energy conservation and carbon reduction, innovative green products, occupational health and safety, key talent management, information security management, and the promotion of ethical business practices. They serve as reference indicators in manager performance evaluations, strengthening the connection between sustainable development and business management. Going forward, UNIVACCO will continue to review the appropriateness and management effectiveness of ESG indicators and, in line with its sustainable development strategy, progressively strengthen the linkage between remuneration systems and sustainability performance to support stable long-term operations and sustainable development.

Manager Performance Indicators		Evaluation Method
Performance indicators are established annually based on UNIVACCO's short-, medium-, and long-term business objectives, medium- and long-term sustainable development objectives, risk responses, individual positions, and responsibilities.	**KPI Performance Indicators**	**Financial 75%:** Product Revenue / Gross Profit / EPS
		Corporate Sustainability 25%: GHG reduction and energy conservation & carbon reduction 10%; Innovative green products 7%; Occupational health & safety 2%; Key talent management 2%; Information security management 2%; Promotion of ethical business practices 2%.
	CPI Competency Indicators	**Core Competencies:** Integrity & Pragmatism; Gratitude & Cherishing Blessings; Innovation & Improvement; Teamwork; Proactiveness; Customer Orientation
		Management Competencies: Decision-Making & Judgment; Talent Development; Team Leadership; Planning & Organization; Organizational Commitment; Performance Orientation
		Core and management competencies are evaluated based on specific behaviors demonstrated by the individual during the evaluation period.

Remuneration decisions are reviewed by the Remuneration Committee from a professional and objective perspective and implemented following approval by the Board of Directors. The Remuneration Committee consists entirely of independent directors to ensure independence and impartiality in decision-making. It considers industry market levels, operating performance, and individual contributions to ensure that the remuneration system is reasonable and competitive. When matters involving their own remuneration are discussed, members abstain from discussion and decision-making in accordance with applicable requirements to avoid conflicts of interest.

UNIVACCO places importance on pay equity and regularly reviews remuneration structures across different job levels. Through its internal job-grade system and performance management mechanisms, UNIVACCO seeks to ensure that remuneration allocation is equitable and market-competitive while maintaining reasonable pay differentials. Both median and average salaries increased in 2025 compared with 2024, mainly because profitability increased in 2025, resulting in a significant increase in employee bonuses. In addition, considering annual increases in the minimum wage, UNIVACCO increased starting salaries for certain entry-level employees. As a result, overall employee remuneration increased compared with the previous year.

Year	Average Salary (NT$ thousand/person)	Median Salary (NT$ thousand/person)	Number of Full-Time Employees
2024	845	782	435
2025	864	809	450

Notes:
1. Under Taiwan Stock Exchange and Taipei Exchange disclosure requirements, OTC-listed companies in Taiwan must disclose the number of full-time non-managerial employees, their average salary, median salary, and the year-on-year differences in these three indicators.
2. Managers and personnel qualifying for statistical exclusions are excluded. Employees with less than one year of service are weighted based on days employed. Employee remuneration is calculated on an accrual basis, and remuneration not yet paid represents estimated amounts.
3. The 2024 salary data differ slightly from the figures disclosed in the previous year's report because the data disclosed at that time were still undergoing internal closing and audit procedures. After the audit and data review were completed, the figures were adjusted based on the final confirmed data. The figures disclosed in this report are the final confirmed data to enhance information transparency and disclosure quality.

UNIVACCO currently discloses the average and median salaries of full-time non-managerial employees in accordance with remuneration disclosure practices required by Taiwan's competent authorities and continues to strengthen remuneration data compilation and management mechanisms. However, the ratio of the annual total compensation of the highest-paid individual and the ratio of the percentage increase in compensation are not disclosed due to confidentiality principles agreed upon by the parties.

5.2.3 ESG Governance Structure and Decision-Making Process

The Board of Directors is UNIVACCO's highest oversight body for sustainable development. The Board has established and authorized the Corporate Sustainability Development Committee to review sustainability strategies, oversee material ESG topics, assess related risks and opportunities, and ensure that sustainable development is integrated into UNIVACCO's overall business strategy. UNIVACCO is also progressively incorporating ESG performance into its management mechanisms and strengthening departmental accountability for sustainable development through KPIs and performance evaluation systems.

I. Delegation of Responsibilities and Division of Duties

(1) Board of Directors

- Approve sustainable development strategies and targets.
- Oversee material ESG topics and risks:
  1. Ensure the implementation of corporate operating strategies [Business Strategy Topics]
  2. Ensure timely disclosure of material operating information [Operating Information Disclosure Topics]
  3. Ensure regulatory compliance [Regulatory Compliance Topics]
  4. Appointment and governance of Senior Management [Key Talent Topics]
  5. Performance evaluation of the management team [Operations Management Topics]
  6. Assessment and control of operational risks [Risk Management Topics]
- Regularly review implementation results.

(2) Corporate Sustainability Development Committee

- Coordinate sustainability strategy planning.
- Integrate cross-functional ESG topics.
- Advance ESG projects and action plans.

(3) Senior Management

- Execute ESG strategies and allocate resources.
- Incorporate ESG into operational decision-making.
- Ensure that sustainability measures are implemented across departments.

(4) Functional Departments

- Implement ESG-related activities according to their respective responsibilities.
- Regularly report implementation results.

II. Decision-Making Process

1. The Corporate Sustainability Development Committee coordinates the planning of sustainable development strategies and annual priority topics.
2. Relevant departments implement ESG initiatives according to their respective responsibilities and report implementation results.
3. The Corporate Sustainability Development Committee regularly consolidates implementation progress and reports to the Board of Directors.
4. The Board reviews material ESG topics and incorporates them into corporate decision-making.

Year	Sustainability Meetings (Management Level)	ESG Reports to the Board (Governance Level)	Key Areas of Topic Development
2023	2 meetings (100% attendance)	2	Establishment of ESG governance structure; introduction of risk management mechanisms
2024			Climate change strategy (SBTi); integration of risk management
2025			Net-zero transition; assessment of international regulatory impacts; social impact management (SROI)

Through its two-tier governance structure comprising the Corporate Sustainability Development Committee and the Board of Directors, UNIVACCO has established a mechanism under which ESG topics are reviewed by management and submitted to the Board for decisionmaking. From 2023 to 2025, sustainability meetings were held twice each year, and material ESG topics were submitted to the Board for review. The topics evolved from the initial establishment of an ESG governance structure and introduction of risk management mechanisms to more indepth consideration of climate change strategy, net-zero transition, and assessments of the impacts of international regulations, demonstrating that ESG has been integrated into UNIVACCO's strategic decision-making. The Board receives quarterly reports on Group operating performance and risk management and, when necessary, requires the management team to propose improvement or adjustment measures. Since 2020, the Board has identified six major sustainability strategies in its strategic planning reports based on the principle of materiality and has continued to oversee the identification and management of environmental, social, and corporate governance risks. Key topics communicated to the Board in 2025 are summarized below. Material resolutions are disclosed in accordance with regulatory requirements and announced through the Market Observation Post System. Relevant material resolutions are also available in the 2025 Annual Report.

Key Topic	Number of Items Discussed	Resolution
Business Strategy Topics	15	Approved without objection by the directors present
Operating Information Disclosure Topics	16	
Regulatory Compliance Topics	13	
Key Talent Topics	3	Except for remuneration-related matters, for which certain directors abstained from discussion and voting due to conflicts of interest, all other matters were approved without objection by the directors present
Operations Management Topics	11	Approved without objection by the directors present
Risk Management Topics	14	

UNIVACCO has established a material incident reporting and response mechanism. When a material risk event involving operations, regulatory compliance, information security, occupational health and safety, environmental management, or ethical business conduct occurs, it must be promptly reported to the responsible management personnel and the Board in accordance with internal management procedures. Relevant functions are responsible for investigation, corrective actions, and follow-up to ensure that incidents are appropriately addressed and risks are controlled. Based on assessments by the Board and management, no material incidents requiring escalation to the Board as matters of significant concern occurred in 2025, including material regulatory violations, material information security incidents, material environmental pollution incidents, material occupational safety incidents, or material violations of ethical business conduct.

5.2.4 Integration of Governance and Risk Management

The Board incorporates ESG risks into UNIVACCO's overall risk management mechanisms and regularly reviews material risks to ensure integrated management of sustainability topics and operational risks. These include risks related to supply chains, human rights, occupational safety, regulatory compliance, and climate change. The identification and management of these risks have been integrated into the operating processes of relevant functions, with ongoing monitoring and improvement conducted through risk assessment mechanisms.

5.2.5 Remediation Mechanisms for Negative Impacts

To appropriately address potential negative impacts arising from operations, UNIVACCO has established grievance, whistleblowing, and remediation mechanisms to ensure that relevant issues can be promptly raised, effectively addressed, and continuously improved. Through whistleblowing and grievance channels, UNIVACCO provides employees and stakeholders with mechanisms for reporting misconduct or potential risks, with dedicated functions responsible for receiving, investigating, and handling cases.

For substantiated cases, necessary corrective and disciplinary actions are taken in accordance with internal requirements, and deficiencies in systems or processes are addressed to prevent recurrence. In environmental and social matters, UNIVACCO also continuously identifies and assesses potential impacts arising from operations through risk management and internal control mechanisms and implements corresponding corrective and remediation measures to reduce negative impacts on the environment and stakeholders. UNIVACCO regularly reviews the effectiveness of these remediation mechanisms and continuously optimizes handling procedures through internal audits and management reviews to strengthen overall risk management and sustainability governance capabilities. For material cases, investigation and corrective action procedures are initiated according to the nature of the incident, and implementation of improvement measures is regularly tracked to ensure that remediation measures are effectively carried out.

5.2.6 Governance Transparency and Information Disclosure

UNIVACCO regularly discloses corporate governance and sustainability information in accordance with applicable regulations and international standards and makes such information available to stakeholders through its Annual Report, ESG Report, and corporate website. Through its corporate governance and operational management mechanisms, UNIVACCO strengthens decision-making quality, risk control, and resource allocation efficiency. Related economic performance and value creation outcomes are presented in Section 5.3 Economic Value Creation and Indirect Economic Impacts.



5.3 Economic Value Creation and Indirect Economic Impacts

UNIVACCO's creation and distribution of economic value are built on a sound corporate governance and operational management framework (see Section 5.2 Governance Structure and Board Operations). Through effective decision-making and resource allocation, UNIVACCO continues to enhance its economic performance and capacity for sustainable development. The following sections present UNIVACCO's 2025 economic performance based on its consolidated financial statements and the direct economic value generated and distributed.

I. IFRS Consolidated Financial Statements

In 2025, UNIVACCO reported consolidated revenue of NT$3,007,421 thousand in accordance with the International Financial Reporting Standards (IFRS). Consolidated net income attributable to owners of the parent was NT$428,333 thousand, with earnings per share (EPS) of NT$4.57. Despite the impact of the appreciation of the New Taiwan dollar on revenue translation, 2025 revenue reached the second-highest level in UNIVACCO's history, increasing by 0.49% from NT$2.993 billion in 2024. At the same time, adjustments to market positioning and pricing strategies strengthened the overall profitability structure. Net income after tax reached NT$436 million, representing a year-on-year increase of 16.70%, while EPS reached NT$4.57, the highest level since UNIVACCO's listing. For further details, please refer to the consolidated financial statements and independent auditors' report available through the following websites:

Market Observation Post System (MOPS): http://mops.twse.com.tw

UNIVACCO Website: https://www.univacco.com

Item	2023	2024	2025	Increase (Decrease)
Net Revenue	2,458,818	2,992,795	3,007,421	14,626
Gross Profit	751,724	1,152,097	1,128,740	(23,357)
Operating Income	228,520	529,260	466,989	(62,271)
Non-operating Income (Expenses)	7,359	(71,044)	104,563	175,607
Profit Before Tax	235,879	458,216	571,552	113,336
Net Income After Tax	209,108	373,633	436,016	62,383
Total Comprehensive Income	203,035	395,889	464,165	68,276

Unit: NT$ thousand

II. Direct Economic Value Generated and Distributed

In accordance with GRI 201: Economic Performance, UNIVACCO discloses the direct economic value generated and distributed during the reporting period to demonstrate the tangible contribution of its business performance to stakeholders and illustrate how resources support long-term operations and sustainable development.

5.3.1 Economic Performance and Value Distribution

In 2025, UNIVACCO's directly generated economic value was derived primarily from product sales and other operating-related income. Distributed economic value was allocated in accordance with UNIVACCO's business model, primarily to support supply chain operations, safeguard employee well-being, provide returns to capital providers, fulfill obligations to government, and contribute to social and community initiatives. The distribution of economic value is overseen by the Board of Directors and executed by management to ensure that resource allocation is consistent with corporate governance principles and that resources are used transparently and effectively. The related data are prepared based on financial statements audited by independent auditors in accordance with IFRS.

Category	Component	2023	2024	2025	Notes
Direct Economic Value Generated	Revenue	2,467,252	3,000,660	3,022,821	Sales revenue; interest income; other income
Economic Value Distributed	Operating Costs	1,369,290	1,441,591	1,455,644	Cost of sales
	Employee Wages and Benefits	620,229	740,419	776,128	Employee wages and benefit contributions
	Payments to Providers of Capital	201,947	177,893	276,971	Cash dividends; interest expenses
	Payments to Government	64,904	63,345	146,625	Taxes; fines
	Community Investments	1,206	228	1,568	Donations
Economic Value Retained		209,676	577,184	365,885	

Unit: NT$ thousand

Recipients of Distributed Economic Value and Their Significance

The recipients of UNIVACCO's distributed economic value and their respective significance are outlined below:

1. Operating Costs

Operating costs primarily include raw material procurement, manufacturing expenses, and operating expenditures required to maintain stable supply chain and production operations and support the development of upstream and downstream industries. Through cooperation with local and long-term suppliers, UNIVACCO also promotes sustainable development across the industrial value chain and contributes to economic multiplier effects.

2. Employee Wages and Benefits

Employee wages and benefits include salaries, bonuses, insurance, pension contributions, and other employee benefits, reflecting UNIVACCO's emphasis on the value of its people and its commitment to providing competitive compensation and a supportive workplace. Employee compensation represents an important component of distributed economic value, accounting for approximately 29% of total distributed economic value. UNIVACCO prioritizes investment in human capital to enhance employee well-being and organizational stability.

3. Payments to Providers of Capital

Payments to providers of capital include dividends and interest expenses, ensuring reasonable returns for investors and financial institutions, maintaining confidence in the capital market and stable business operations, and strengthening the long-term stability of UNIVACCO's capital structure and its capacity for sustainable investment.

4. Payments to Government

Payments to government include various taxes and fees. UNIVACCO fulfills its corporate citizenship responsibilities by paying taxes honestly and in accordance with applicable laws, thereby supporting national infrastructure and social development. Through its tax contributions, UNIVACCO directly supports public goods and social welfare systems and contributes to broader social value.

5. Community Investments

Through donations, charitable activities, and social engagement, UNIVACCO gives back to local communities, promotes shared social well-being and sustainable development, strengthens connections with local communities, and enhances its social impact.

Economic Value Retained

UNIVACCO regards retained economic value as a key resource for advancing its sustainability transition. Major areas of investment include:

- **R&D Innovation and Product Upgrades:** Continue investing in the development of low-carbon products and environmentally responsible technologies to enhance product value and market competitiveness. In 2025, R&D expenses accounted for 3.69% of revenue. These investments also support the development of materials with lower environmental impacts and help customers and the value chain respond to sustainable packaging and carbon-reduction trends.
- **Environmental Sustainability and Low-Carbon Transition:** Introduce energy-efficient equipment and optimize process efficiency to reduce energy use and environmental impacts.
- **Occupational Safety and Workplace Improvements:** Strengthen occupational safety management and equipment upgrades to create a safe and healthy workplace.
- **Talent Development and Organizational Development:** Advance education, training, and talent development programs to strengthen employee capabilities and organizational resilience.
- **Operational Resilience and Risk Management:** Strengthen information security, supply chain management, and risk control mechanisms.

Through these investment priorities, UNIVACCO transforms economic value into long-term competitive advantages while responding to stakeholder expectations for sustainable development. UNIVACCO integrates economic performance with its ESG strategy to ensure that value creation also takes environmental and social responsibilities into account, strengthening overall sustainability performance.

Explanation of Year-on-Year Changes

UNIVACCO's directly generated economic value increased in 2025 compared with the previous year, mainly due to changes in market demand, optimization of the product mix, and improvements in operational efficiency. As the business grew, UNIVACCO also increased its contributions to employee compensation, government taxes, and sustainability investments, demonstrating a development model that advances economic growth alongside social responsibility.

Disclosure Principles and Management Commitment

UNIVACCO continues to disclose economic performance information in accordance with the GRI Standards. Through transparent disclosure, stakeholders can better understand the value created by UNIVACCO and how that value is distributed. Going forward, UNIVACCO will continue to strengthen its economic performance management mechanisms and plans to introduce relevant quantitative indicators to further assess the extent of economic value impacts on stakeholders. We will also continue to deepen the integration of economic performance and ESG strategies to ensure that corporate growth generates positive environmental and social value.

5.3.2 Economic Value Creation and Indirect Economic Impacts

Guided by its commitment to sustainable business development, UNIVACCO actively creates economic value and contributes to society while making effective use of government resources to support business development. In 2025, government subsidies received by UNIVACCO primarily included subsidies for participation in overseas exhibitions and talent development programs, totaling approximately NT$709 thousand. These resources were used for market expansion and talent training to enhance corporate competitiveness and support industrial development. UNIVACCO is a privately operated enterprise. The combined shareholding of the central government, local governments, and government-owned institutions is low (less than 1%), and no government agency appoints directors or participates in UNIVACCO's management. UNIVACCO operates independently under its Board governance framework, maintaining sound corporate governance and operational autonomy. Through the effective use of government resources, UNIVACCO not only enhances operational efficiency but also contributes to value creation and development across the industry value chain.

I. Government Subsidies and Sustainable Development

Government subsidies received by UNIVACCO in 2025 are summarized below.

Type	Program / Item	Amount
Talent Development	Workforce Development Agency, Ministry of Labor - Enterprise Human Resources Development Program	235
Employee Protection	Bureau of Labor Insurance, Ministry of Labor - Paternity Leave and Prenatal Examination Subsidy	3
Market Expansion	Ministry of Economic Affairs - Overseas Exhibition Subsidy	105
Talent Development	Digital Youth T Ambassador Program	366
	Total	709

Unit: NT$ thousand

1. Analysis by Subsidy Type

a. Talent Development and Training - Primary Category: Includes the Enterprise Human Resources Development Program and Digital Youth T Ambassador Program, primarily supporting the development of digital and professional talent and strengthening UNIVACCO's capabilities in smart manufacturing and digital transformation.
b. Employee Protection: Includes subsidies for paternity leave and prenatal examinations provided through the Bureau of Labor Insurance, helping enhance employee benefits and create a more supportive workplace.
c. Market Expansion: Includes subsidies for participation in overseas exhibitions to support international market expansion and enhance the global visibility of environmentally responsible products.

2. Accounting Treatment

UNIVACCO accounts for government subsidies in accordance with applicable accounting standards to ensure the accuracy and consistency of financial information.

a. Subsidies related to expenses: recognized as income for the current period.
b. Subsidies related to operating activities: recognized based on actual occurrence.

3. Compliance and Management Mechanisms

All government subsidies received by UNIVACCO are applied for and used in accordance with applicable requirements. Internal controls and financial management mechanisms are used to oversee the use of these funds and ensure alignment with policy objectives and regulatory requirements.

4. Linkage Between ESG Value and Strategy

a. Talent Development and Training → Social (S): Talent Development & Training
b. Market Expansion → Environmental (E): Supports the market promotion of green products
c. Employee Protection → Social (S): Strengthens employee care and a supportive workplace

5.Reliance on Government Subsidies

Government subsidies account for only a small proportion of UNIVACCO's overall revenue and do not create operational dependence or have a material impact on its financial position.

II. Infrastructure Investments and Sustainability Impacts

In 2025, UNIVACCO had no material external infrastructure investments or public-interest support services. Annual resource investments were primarily directed toward operational development, R&D and innovation, talent development, occupational health and safety, environmentally responsible product development, and market expansion. These investments primarily strengthen operational resilience and sustainability competitiveness and therefore do not fall within the definition of infrastructure investments or external support services under GRI 203-1. If UNIVACCO makes future investments related to community infrastructure, public services, educational resources, or local development, such investments will be disclosed based on their scale, cost, duration, beneficiaries, and impacts on local communities and economies.

III. Use of Government Resources and Creation of Sustainable Value

1. Resource Investment and Conversion into Social Value

a. Talent Development Investment: Advance education, training, and skills development to strengthen employees' professional capabilities and cultivate talent for digital transformation, thereby enhancing industrial competitiveness.
b. Market Development Investment: Participate in international exhibitions and market expansion initiatives to enhance the international visibility of domestic industry and promote environmentally responsible products in global markets.

2. Investment Characteristics and Strategic Linkage

a. Alignment with Government Policies and Industry Development: Support national policies on talent development, digital transformation, and industrial upgrading.
b. Long-Term and Systematic Management: Annual planning and systematic implementation help ensure the continuity and effectiveness of resource investment.
c. “Talent × Industry” as the Core Strategy: Focus on integrating talent development and industrial development to create long-term economic and social value.

3. ESG Impact

a. Environmental (E): Promote environmentally responsible products in international markets and support the adoption of low-carbon products.
b. Social (S): Strengthen talent development and enhance human capital value.
c. Governance (G): Ensure that resource investments align with policy directions and are managed through transparent mechanisms.

4. Nature of Investments

These investments are primarily intended to support business development and create social value. Some represent operating-related expenditures, while others provide social support and are not made solely for direct financial returns. No significant external community infrastructure investment was made during the reporting year.

IV. Significant Indirect Economic Impacts and Industry Value Creation

1. Impact on Industrial Upgrading and Technology Development

Through investments in talent and technological innovation, UNIVACCO continues to strengthen professional capabilities across the industry and promote industrial upgrading.

a. Through R&D investment and process optimization, UNIVACCO advances transfer foil technologies and enhances industry value creation.
b. UNIVACCO's products are sold in approximately 70 countries worldwide, serving more than 4,000 customers. This strengthens international competitiveness and supports supply chain development, while enhancing the visibility of Taiwan's transfer foil products in global markets and creating opportunities in exports, distribution, and technical services.

2. Impact on the Employment Market

UNIVACCO places a strong emphasis on talent development. Through education, training, and talent development mechanisms, we strengthen the skills of employees and young people and create high-quality employment opportunities.

a. UNIVACCO employed 514 people in 2025, continuing to provide stable employment opportunities.
b. Average training hours reached 45 hours per employee in 2025, strengthening professional capabilities and employability.

3. Impact on Economic Development

Through market expansion and product innovation, UNIVACCO continues to strengthen its global market presence and contribute to economic growth.

a. Consolidated revenue reached NT$3.007 billion in 2025, continuing to support exports and economic activity.
b. UNIVACCO's global market presence spans Europe, the Americas, and Asia, enhancing the international visibility of Taiwan's manufacturing sector.

4. Impact on Businesses and the Supply Chain

Through its supply chain management mechanisms, UNIVACCO enhances supply chain transparency and reduces operational risks.

a. Extend ethical business practices into the supply chain to strengthen supply chain governance and sustainable development capabilities.
b. Key suppliers are required to sign a Social Responsibility and Business Ethics Commitment.

5. Impact on Employment Stability and Support for Employees' Families

UNIVACCO values employee well-being and supports quality of life and social stability through supportive workplace policies and family support measures.

a. Promote parental leave and return-to-work mechanisms to support employees' family development.
b. Foster a diverse, equitable and inclusive (DEI) workplace to enhance employee well-being.

6. Government Resource Investment and Conversion into Economic Value

UNIVACCO makes effective use of government subsidy resources, converting them into tangible investments in talent development and market expansion to further support industrial development and economic value creation.

a. In 2025, UNIVACCO received NT$709 thousand in government subsidies, including support for overseas exhibitions and talent development programs, facilitating international market expansion and technology advancement.
b. Subsidy resources were invested in talent training and innovation development to generate long-term industrial and social benefits.

V. Financial Risks and Opportunities Arising from Climate Change

In response to global climate change trends and the implementation of net-zero emissions policies across countries, UNIVACCO continues to monitor climate-related risks and opportunities and identifies them based on the Task Force on Climate-related Financial Disclosures (TCFD) framework. By assessing the potential impacts of climate-related issues on operating costs, market demand, supply chain management, and product development, UNIVACCO analyzes the associated financial risks and opportunities affecting economic value creation. The results serve as an important reference for business decision-making and sustainable development strategies.

Climate-Related Issue	Financial Risk or Opportunity	Time Horizon	Potential Impact on Economic Value
New Environmentally Responsible Products	Revenue Opportunity	Medium Term	Increase sales revenue and market share of low-carbon products
Implementation of Energy Management System	Cost-Saving Opportunity	Medium Term	Reduce energy expenses and carbon emission costs
Carbon Fee	Cost Risk	Short, Medium and Long Term	Increase carbon fee expenses and production costs
Rising Raw Material Costs		Medium Term	Increase procurement costs
Brand Net-Zero Requirements	Market Risk	Long Term	Affect market demand for existing products
Heavy Rainfall / Flooding	Operational Risk	Long Term	Production disruptions resulting in revenue losses
Drought			Water shortages affecting production and delivery schedules

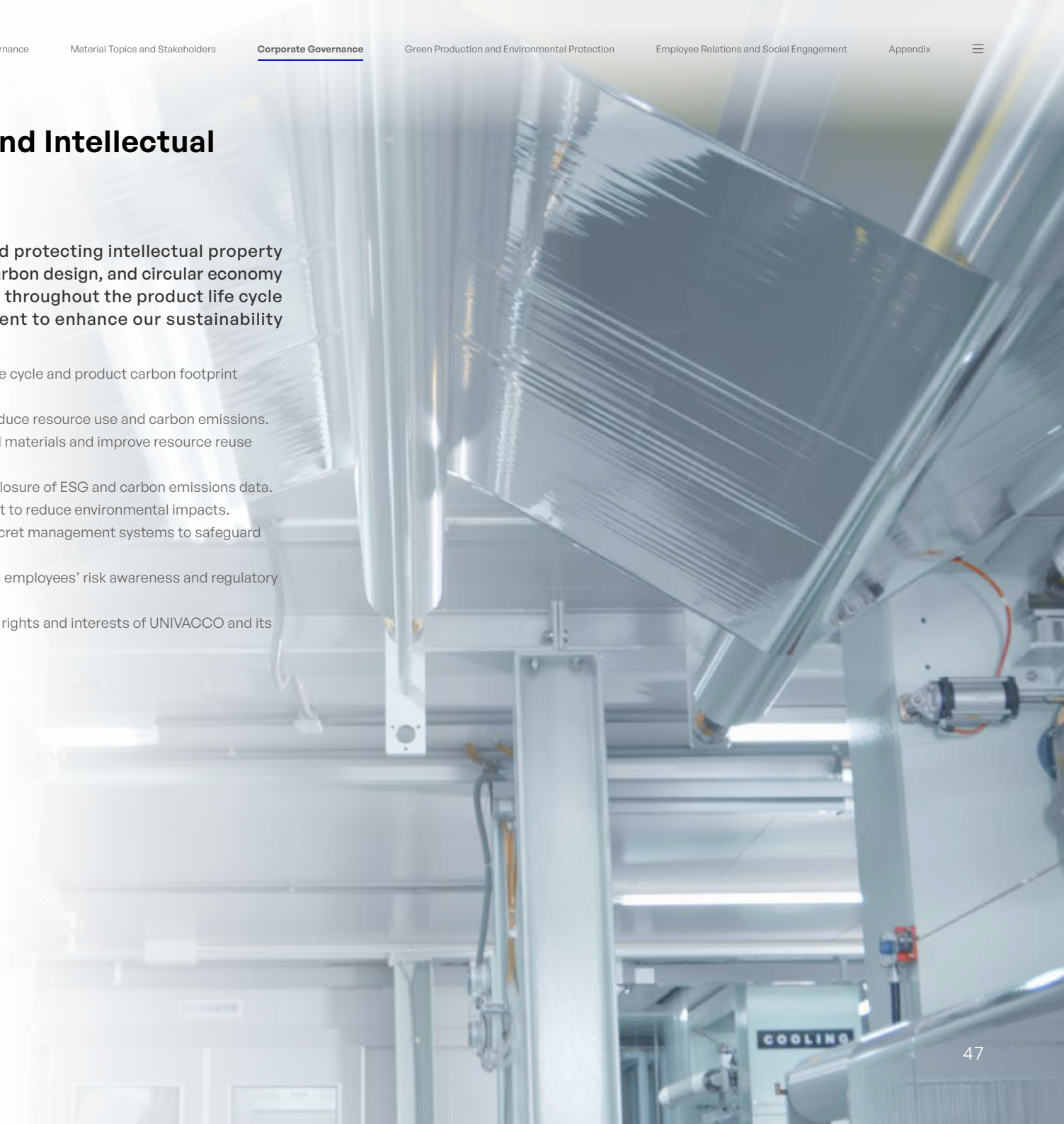
This table consolidates climate-related risks and opportunities of a similar nature identified through the TCFD analysis to present their principal financial impacts on UNIVACCO's economic value. For further information on risk categories, impact time horizons, and response measures, please refer to Section 6.2 Climate Change Strategy and Energy Management.

5.4 Innovation Development and Intellectual Property Protection

Policy Commitment

UNIVACCO is committed to advancing innovation and protecting intellectual property rights. Through product life cycle management, low-carbon design, and circular economy strategies, we seek to reduce environmental impacts throughout the product life cycle while strengthening intellectual property management to enhance our sustainability competitiveness and the value of our technologies.

- Advance product life cycle management by integrating product life cycle and product carbon footprint management mechanisms.
- Develop low-carbon product designs and optimize materials to reduce resource use and carbon emissions.
- Establish circular economy models to increase the use of recycled materials and improve resource reuse efficiency.
- Strengthen supply chain management by promoting supplier disclosure of ESG and carbon emissions data.
- Continuously improve process efficiency and energy management to reduce environmental impacts.
- Establish comprehensive intellectual property rights and trade secret management systems to safeguard technology and information security.
- Implement confidentiality mechanisms and training to strengthen employees' risk awareness and regulatory compliance capabilities.
- Prevent infringement and information leakage risks to protect the rights and interests of UNIVACCO and its stakeholders.



Material Topic

Innovation Development and Intellectual Property Protection

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Environmentally Responsible Product Design and Regulatory Compliance: Based on life cycle thinking, UNIVACCO is committed to reducing the environmental impacts of raw materials, effectively managing environmentally relevant substances in products, continuing to comply with domestic and international regulations and meet stakeholder expectations, and providing customers with environmentally responsible products with lower environmental impacts.				
Cumulative Number of Environmentally Responsible Products Developed	33	✓ 34	39	56
Improvement in Material Use Intensity	Achieved	✓ Achieved	Achieved	Achieved
Sales Ratio of Environmentally Responsible Products	≥80%	✓ 83%	≥85%	≥90%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

5.4.1 Product Life Cycle

UNIVACCO has established a product life cycle management policy that addresses environmental impacts from raw material acquisition, design, production, transportation, and use through end-of-life recycling. In accordance with ISO 14040/14044 and ISO 14067, UNIVACCO has established a systematic product carbon management mechanism. Product life cycle management has been integrated into our operations and sustainability strategy, providing a key basis for low-carbon transition, product design optimization, and supply chain management. UNIVACCO has introduced a product life cycle management mechanism that combines Life Cycle Assessment (LCA) and Product Carbon Footprint (PCF) management to systematically manage environmental impacts throughout the product life cycle, from raw material acquisition, product design, manufacturing, transportation and distribution, and customer use through end-of-life recycling. UNIVACCO has established a standardized life cycle management framework and uses data-driven management mechanisms to comprehensively inventory raw material use, energy consumption, greenhouse gas emissions, and waste generation, providing a basis for decision-making on product design optimization, low-carbon transition, and circular economy initiatives.

5.4.1.1 Product Life Cycle Management

To reduce the environmental impacts of transfer foil products throughout their life cycle, UNIVACCO has introduced a product life cycle management mechanism that begins at the product design stage and systematically manages environmental impacts across raw material acquisition, product design, manufacturing, transportation and distribution, customer use, and end-of-life treatment. An internal database is also used to establish product carbon emission factors, while the scope of product carbon footprint inventories is gradually expanded. Given the diversity of our product portfolio, UNIVACCO classifies products according to their characteristics, such as Hot Stamping Foils and Cold Transfer Foils, and establishes consistent life cycle assessment methodologies and carbon management mechanisms to ensure that all product categories are covered by environmental impact assessment and improvement efforts. Life cycle thinking has been incorporated into the R&D and manufacturing management processes for all major product categories, providing an important basis for product carbon reduction, material reduction, low-carbon formulation development, and circular economy strategies. Product life cycle management is also linked to UNIVACCO's climate strategy. In response to the EU Packaging and Packaging Waste Regulation (PPWR) and carbon cost risks, UNIVACCO continues to promote low-carbon materials, recyclable design, and the use of recycled materials to enhance the sustainability competitiveness of its products.

Raw Material Acquisition Management

To improve resource efficiency, reduce product carbon footprints, and advance the circular economy, UNIVACCO continues to strengthen raw material management, the introduction of circular materials, and sustainable supply chain management. Material management measures are also being progressively linked to product carbon footprint management and low-carbon product strategies to reduce environmental impacts at the raw material acquisition stage.

Use of Major Raw Materials

UNIVACCO's major raw materials include PET film, coatings / chemical materials, and packaging materials, which together account for approximately 90% of total raw materials. These materials are primarily used in product manufacturing, coating processes, and product packaging, and are predominantly non-renewable materials. UNIVACCO continues to reduce raw material consumption, resource waste, and environmental impacts through process improvements, material reduction, the introduction of circular materials, and improved resource efficiency. We are also progressively enhancing our statistical and management mechanisms for renewable materials to support the development of low-carbon products and the circular economy. Non-renewable materials continue to account for the majority of UNIVACCO's raw materials. In 2025, 15,516.77 metric tons of non-renewable materials were used, representing 97.09% of total material use, while renewable materials totaled 464.81 metric tons, accounting for 2.91%. Going forward, UNIVACCO will continue to increase the use of recycled and circular materials to reduce dependence on virgin resources and associated environmental impacts.

1. Improving Material Efficiency

- Promote lightweight PET film design to reduce material use per unit of product.
- Optimize product formulations to reduce raw material inputs and improve material use efficiency.

2. Introduction of Recycled Materials

- Introduce PCR materials, such as recycled PET film: Product development and pilot production validation of recycled PET film have been completed, with customer adoption and market application assessments continuing.
- Introduce PIR materials, such as recovered process solvents: Through the process solvent recovery system, used solvents are recovered, reprocessed, and returned to production, effectively reducing the use of virgin raw materials.
- Establish a material circularity mechanism: Establish processes for resource recovery and reuse within production, continuously increase the proportion of circular materials used, and plan to expand the use of externally recovered materials to further advance the circular economy.

Major Category	Raw Material	Material Source Classification	2025 Purchases (metric tons)	Primary Use
PET Film	Virgin PET Film	Non-renewable Material	7,862.84	Product substrate; transfer foil products
Coatings / Chemical Materials	Virgin Coatings / Chemical Materials	Non-renewable Material	7,653.93	Coating processes and product functional applications
	PIR Recovered Process Solvents	Renewable Material	182.49	Process recovery and reuse
Packaging Materials	Paper Cores / Cartons	Renewable Material	282.32	Product packaging and transportation

Category	Data
Total Non-renewable Materials (metric tons)	15,516.77
Total Renewable Materials (metric tons)	464.81
Renewable Materials (%)	2.91

Notes:
1. Raw material statistics cover major production materials (PET film and coatings / chemical materials) and packaging materials (paper cores, cartons, paper boards, and paper corner protectors).
2. Renewable materials include PIR (Post-Industrial Recycled Material) and paper-based packaging materials (paper cores, cartons, paper boards, and paper corner protectors).
3. Raw material use data are based on actual purchases in 2025.
4. UNIVACCO continues to introduce circular materials and develop low-carbon materials and will progressively increase the proportion of renewable materials used and improve the completeness of related disclosures.

Note 1: PET film (Polyethylene Terephthalate Film) is a polymer material with good transparency, heat resistance, and mechanical strength. It is widely used in packaging and transfer foil products and is one of UNIVACCO's primary raw materials. UNIVACCO reduces material use and product carbon emissions through lightweight PET film design and material optimization.

Note 2: PCR (Post-Consumer Recycled Material) refers to materials recovered after consumer use and reprocessed into new raw materials, such as recycled plastic produced from recovered PET bottles. UNIVACCO is progressively incorporating PCR materials into product design to reduce the use of virgin raw materials and product carbon footprints while advancing the circular economy.

Note 3: PIR (Post-Industrial Recycled Material) refers to materials such as offcuts, waste, or byproducts generated during manufacturing that are recovered and reprocessed for reuse in production, such as recovered process solvents. UNIVACCO introduces PIR materials through internal process-loop mechanisms to improve resource efficiency and reduce waste generation.

Recycled materials introduced by UNIVACCO in 2025 primarily included recovered PIR (Post-Industrial Recycled Material) solvents and PCR (Post-Consumer Recycled Material) related application materials. In 2025, recycled material use totaled 182.49 metric tons, based on PET film and coatings / chemical materials, representing 1.16% of total material use. Recycled materials were primarily used for process recovery and reuse and low-carbon material development to reduce the use of virgin raw materials and environmental impacts across the product life cycle. Going forward, UNIVACCO will continue to expand the use of PCR and other circular recycled materials and progressively improve the proportion of recycled materials used and the completeness of management mechanisms to advance the circular economy and low-carbon product development.

3. Material Use Intensity Management

- Establish material use intensity as a core resource efficiency indicator, regularly track and analyze improvement trends, and use the results as an important basis for product design, process optimization, and resource efficiency improvements.

4. Supply Chain Management

- Establish a supplier ESG assessment mechanism.
- Require suppliers to comply with regulations such as REACH and RoHS.
- Assess suppliers' ISO 14001 Environmental Management Systems.
- Progressively promote supplier provision of carbon emissions data (PCF / LCA).

Through material management and process optimization, UNIVACCO has progressively improved material efficiency, the use of circular materials, and sustainable supply chain management performance, while continuing to integrate product carbon footprint management into its low-carbon material strategy. Key results in 2025 were as follows:

- **Material efficiency** — PET film lightweighting adoption rate: 82%.
- **Material efficiency** — Material use intensity: 0.0305 kg/m^2
- **Material efficiency** — Down 14.6% from 2024 and 2.24% from the 2023 baseline.
- **Circular materials** — Recycled material use: 1.16% (Note).
- **Supply chain management** — Raw material supplier ESG assessment coverage: 100%.
- **Supply chain management** — Carbon emissions data acquisition rate for major raw materials: 100%.

Carbon Management Linkage: Material management measures have been linked to Product Carbon Footprint (PCF) and hotspot analysis results. Priority is given to low-carbon substitution and material optimization for high-carbon raw materials, such as virgin PET film, to reduce the share of carbon emissions arising from raw material acquisition and continue advancing low-carbon products and the circular economy.

Note: The statistical scope covers PET film and coatings / chemical materials.

Product Design and Development

To reduce product life cycle carbon emissions and resource use, UNIVACCO has implemented the following design optimization measures:

1. Low-Carbon Design

- Promote lightweight PET film design to reduce material use and carbon emissions.
- Optimize product formulations to reduce the proportion of high-carbon raw materials.
- Introduce low-carbon and recycled materials.

2. Improving Resource Efficiency

- Optimize product structure design to reduce material use intensity.
- Incorporate material efficiency indicators into the design assessment mechanism.

3. Circular Design

- Introduce recyclable and deinkable design (INGEDE deinkability certification).
- Introduce compostable material design (DIN CERTCO; compliant with EN 13432 and ASTM D6400).
- Promote product design compatibility with existing recycling systems.

4. Low-Environmental-Impact Design

- Use low-VOC and low-toxicity materials.
- Hazardous substance management (IECQ QC 080000 certified).

Note: VOCs refer to volatile organic compounds.

To strengthen design management and quantify performance, UNIVACCO has established the following key indicators:

Product Sustainability Performance: Environmentally responsible products accounted for 83% of sales.

Design Efficiency: For transfer foil products that primarily use virgin PET film, lightweighting measures such as film thickness reduction are introduced during product design, and material reduction is incorporated into product development principles to progressively expand low-carbon design across product series.

UNIVACCO continues to advance product lightweighting, material reduction, and low-carbon product development. By reducing material use and improving material efficiency, we lower energy demand and carbon emission intensity during raw material acquisition, transportation, and manufacturing.

In 2025, UNIVACCO continued to advance lightweight PET film design and material efficiency improvements. Material use intensity decreased from 0.0357 kg/m^2 in 2024 to 0.0305 kg/m^2 in 2025, a reduction of approximately 14.6%. The indicator is calculated based on material use per unit of product area and is used to assess the improvement in resource efficiency and reduced energy demand achieved through product lightweighting and material reduction. The results show that product design optimization has effectively reduced material demand per unit of product, together with associated energy demand and carbon emission intensity.

Most UNIVACCO products are B2B industrial materials, and their final use scenarios and customer process conditions vary considerably. A comprehensive quantitative assessment mechanism for energy savings during the product use stage has therefore not yet been established. Going forward, UNIVACCO will continue to assess product energy-saving benefits and quantitative management methods to improve low-carbon product management performance.

Carbon Management Linkage: Product design has been linked to Product Carbon Footprint and hotspot analysis results, with priority given to design optimization for major high-carbon emission sources such as virgin film and process energy to reduce carbon emissions across the product life cycle.

Manufacturing Management

UNIVACCO has incorporated manufacturing-stage carbon emissions into Product Life Cycle Management (LCA). Based on carbon footprint hotspot analysis, carbon-reduction measures are prioritized for major emission sources such as electricity and process gases.

1. Process Carbon Reduction and Efficiency Improvement

- Improve product yield to reduce waste generation.
- Introduce energy-efficient equipment and optimize processes.

2. Dual-Track Solvent Management: Recovery + Reduction

a. External Recovery: Waste solvents are distilled and reused.

b. Internal Circulation:

- Average solvent use per equipment cleaning decreased from 7.82 to 6.63 kg per cleaning, reducing cumulative solvent use by approximately 7,457 kg in 2025.
- The proportion of retained process material reused decreased from 0.60% to 0.52%; retained material use totaled 38,797 kg in 2025, indicating improved process stability and reduced raw material loss.

Indicator	2024 (Baseline)	2025
Average Solvent Use per Equipment Cleaning (kg)	7.82	6.63
Cumulative Solvent Use Reduced (kg)	10,483	7,457

Indicator	2023	2024	2025
Retained Process Material Reuse (%)	0.58	0.60	0.52

Pollution Prevention:

- Introduce laser cleaning equipment for source reduction.
- Reduce VOC emissions.

UNIVACCO has established an integrated environmental performance indicator system covering the following areas:

Energy: Total energy consumption was 172,470.15 GJ. Electricity use intensity was 54.40 kWh/k.m^2. In 2025, electricity use intensity was approximately 8.0% lower than in 2023. Renewable energy accounted for 0.90% of total energy use. UNIVACCO's energy use primarily consists of purchased electricity and energy used by its own equipment; no purchased steam, heat, cooling, or other external energy was used. Electricity is one of the major hotspots in product carbon footprints and has been designated a priority carbon-reduction management area.

Water Resources: Water-use intensity management and cooling water circulation systems.

Greenhouse Gases: Emissions totaled 100,378.474 tCO_2e, while carbon reductions totaled 2,037.23 tCO_2e. Carbon-reduction results have been linked to Product Carbon Footprint and hotspot analysis results as a basis for process improvement and energy management decisions.

Transportation and Packaging Management

1. Packaging Management

- Promote packaging reduction design.
- Introduce reusable packaging materials.
- Use packaging materials made from recycled materials.
- Replace plastic with paper-based materials.

2. Logistics Management and Low-Carbon Practices

- Plan shipments and transportation according to customer needs to improve shipment consolidation efficiency.
- Coordinate transportation mode selection with customers and logistics partners to support improved transport efficiency.
- Monitor low-carbon transportation trends and work with customers and supply chain partners to advance related practices.

3. Scope 3 Carbon Management

- Establish a carbon emissions inventory mechanism for transportation and the supply chain.
- Include raw material supply and product transportation.
- Use the results as a basis for carbon-reduction strategies and supply chain management.

UNIVACCO has incorporated supply chain carbon emissions into supplier management, progressively requiring major suppliers to provide carbon emissions data for future procurement decision-making.

Scope 3 Emissions: Raw material supply — 63,449.4093 tCO_2e; transportation emissions —4,044.8973 tCO_2e. Raw material supply accounts for the largest share and is therefore a priority area for carbon reduction.

Packaging Performance: UNIVACCO continues to improve packaging reduction and circular use through the three principles of Reduce, Reuse, and Recycle.

Reduce: Corrugated cartons were changed from five-layer to three-layer structures and excessive packaging was reduced, lowering packaging material use.

Reuse: A paper-core recovery and reuse mechanism is in place to improve the circular use of packaging materials. Three-runner pallets are primarily used for incoming raw materials, product warehousing, and outbound transportation. Through pallet recovery and reuse management, UNIVACCO reduces the consumption of single-use packaging materials and waste generation. In 2025, 4,113 three-runner pallets were received and 614 pallets were recovered, achieving a recycling rate of 15%.

Recycle: Paper-based raw materials are manufactured using recycled pulp to reduce the use of virgin materials.

Through packaging design optimization, UNIVACCO improved the structure of corrugated cartons in 2025. By reducing material thickness, the carbon footprint per unit area decreased from 1.69 kg CO_2e/m^2 to 1.21 kg CO_2e/m^2. Carbon emissions per unit of packaging were reduced by approximately 30%, improving packaging carbon efficiency and reducing environmental impacts without compromising product protection.

Going forward, UNIVACCO will continue to strengthen packaging material data management and progressively establish quantitative indicators and performance tracking mechanisms to improve resource efficiency and management effectiveness.

Product Use-Stage Management

UNIVACCO has established a comprehensive product safety management system covering product development, testing, and pre-launch review processes:

- Implement the IECQ QC 080000 Hazardous Substance Process Management System.
- Comply with international regulations such as REACH and RoHS.
- Comply with food contact material requirements (FDA and EU 10/2011).
- Establish product safety testing and verification mechanisms with 100% coverage.

Risk assessment is introduced at the product development stage, with risk-based product classification applied according to intended use to ensure that high-risk products receive priority management.

UNIVACCO has established post-market monitoring mechanisms, including customer feedback and complaint management, product safety incident tracking, and regular product risk reviews. Market information is fed back into product design and quality improvement processes to form a continuous improvement mechanism.

2025 Product Safety Performance: Product health and safety regulatory violations — 0 cases. Product health and safety assessment coverage — 100%. These results demonstrate the effectiveness of UNIVACCO's product safety management system.

End-of-Life Product Management

1.Closed-loop

UNIVACCO has conducted design validation for the chemical recycling of waste transfer foil, assessing the feasibility of converting waste foil into resin materials for reuse in production processes to reduce raw material use and environmental impacts. The technology is currently at the validation stage and has not yet entered commercial application; further development will depend on market application conditions.

- Closed-loop technology validation.
- Assessment of reuse application potential.

2.Open-loop

Through mechanical recycling technology, UNIVACCO has validated the feasibility of converting waste film into recycled PET pellets, demonstrating the potential for material recovery and reuse while providing customers with a reference for local recycling and reuse initiatives.

- Fuel rods.
- Packaging materials, such as recycled plastic sleeves.
- Textile products, such as eco-friendly polo shirts.

Note: PET pellets (Polyethylene Terephthalate Pellets) are pelletized raw materials formed by melting and pelletizing PET plastic. They are a basic material source for manufacturing PET film and related plastic products. PET pellets may be produced from virgin petrochemical feedstocks or through recycling mechanisms as recycled PET pellets (rPET) for use in recycled-material products.

3. Recycling Systems and Supply Chain Collaboration

UNIVACCO works with customers and recycling partners to support product recovery and resource reuse. Based on customer needs, UNIVACCO collaborates with recyclers to promote localized recovery and reuse applications, while also working with academic and research institutions to validate reuse technologies and strengthen the feasibility of material circularity.

- Support recovery and reuse linkages with customers and recyclers.
- Promote localized circular applications.
- Collaborate with academic and research institutions on reuse technology validation.

4. Innovative Circular Product Applications

Through the reuse of materials recovered from waste transfer foil, UNIVACCO develops high-value-added products, advances innovative applications in the circular economy and resource reuse, and demonstrates its capabilities in material technology development and application support.

- UNIVACCO ReFilm eco-friendly polo shirt developed using recycled materials.
- Received international design awards (iF and Green GOOD DESIGN).
- Approximate carbon reduction per product: 527.12 g CO_2e.

Most UNIVACCO products are B2B industrial materials. Because the recovery pathways and actual recovered weight after final use are difficult to fully track, a comprehensive statistical mechanism for post-consumer product recovery weight and rates has not yet been established. Going forward, UNIVACCO will continue to strengthen product recovery data management and circular performance tracking to improve circular economy management performance.

UNIVACCO has progressively transitioned from site-specific environmental management to a Product Life Cycle Management (PLM) model. By integrating design, manufacturing, supply chain, and recycling stages, UNIVACCO has established a comprehensive product sustainability management framework.

To continue strengthening product sustainability competitiveness, UNIVACCO will advance the following quantitative targets:

- Carbon Management — Fully quantify product carbon footprints and establish a product carbon emissions database.
- Material Management — Increase the proportion of recycled materials used and reduce dependence on virgin materials.
- Circular Economy — Expand product recovery system coverage and increase material circularity.
- LCA Institutionalization — Establish a comprehensive Product Life Cycle Assessment (LCA) system and incorporate hotspot analysis into product design and supply chain decision-making.

Going forward, UNIVACCO will continue to focus on carbon management, resource efficiency, and the circular economy, advancing low-carbon product development and supply chain decarbonization to improve environmental performance and market competitiveness throughout the product life cycle.

5.4.1.2 Product Carbon Footprint Inventory and Boundary Setting

To understand environmental impacts during the production stage, UNIVACCO completed a carbon footprint inventory for Cold Transfer Foils in accordance with ISO 14067 and Life Cycle Assessment (LCA) methodologies. The system boundary was defined based on product characteristics and includes raw material acquisition and manufacturing.

The product is a B2B intermediate material (transfer foil), and its final use and application conditions are determined by downstream customers. The use stage and end-of-life treatment therefore involve a high degree of uncertainty.

Note: B2B (Business to Business) refers to commercial transactions between businesses, where products or services are primarily supplied to other businesses for production, processing, or operational use rather than sold directly to end consumers.

Accordingly, the carbon footprint inventory boundary is defined as Cradle-to-Gate, covering raw material acquisition (raw material production and supply) and manufacturing (UNIVACCO's internal processes). The use stage and product end-of-life are excluded.

Carbon Reduction Targets for Identified Hotspots

Based on hotspot analysis results, UNIVACCO applies a phased, hotspot-based management strategy.

Stage Targets — Raw Material Acquisition (Primary Hotspot): 2027 — 8% reduction from the 2025 baseline; 2030 — 15% reduction from the 2025 baseline. Manufacturing Stage: 2027 — 10% reduction from the 2025 baseline; 2030 — 20% reduction from the 2025 baseline.

Hotspot KPIs: Reduce the carbon emission factor of virgin film; reduce electricity use per unit of product; reduce process gas use intensity; increase the substitution rate for high-carbon raw materials.

Carbon Reduction Results

UNIVACCO has implemented carbon-reduction measures for major hotspots and achieved the following results:

- Manufacturing stage (electricity / process gases): Energy-saving and process optimization initiatives; carbon reduction of 2,037.23 tCO_2e.
- Raw material acquisition (materials): Material reduction and recycled material introduction; recycled material use ratio of 1.16%.
- Product design: Environmentally responsible products accounted for 83% of sales.

Management Conclusion

Because this product is a B2B intermediate material and its use and end-of-life treatment are determined by downstream customers, application conditions vary considerably. In accordance with ISO 14067 principles, UNIVACCO therefore defines the Product Carbon Footprint inventory boundary as Cradle-to-Gate, focusing on stages that UNIVACCO can directly manage and influence, including raw material acquisition and manufacturing.

Based on the above analysis, UNIVACCO adopts a "Cradle-to-Gate + Hotspot-Based" management strategy. Priority carbon-reduction measures target major emission sources such as virgin film, electricity, and process gases. Product Carbon Footprint and hotspot analysis results are incorporated into product design optimization, process improvement and energy management, and raw material selection and supply chain management as an important basis for low-carbon product development and operational decision-making.

Going forward, UNIVACCO will continue to strengthen low-carbon raw material sourcing, energy efficiency, and process optimization while progressively expanding the scope of Product Carbon Footprint inventories to improve environmental performance and low-carbon competitiveness within the Cradle-to-Gate boundary.

5.4.2 Responsibility for Environmentally Responsible Products

5.4.2.1 Development and Management of Environmentally Responsible Products

In 2025, UNIVACCO continued its green product development strategy, focusing on three core R&D areas: "Low-Carbon Pathways," "Hazardous Substance Substitution," and "Lower Environmental and Health Impacts." By year-end, the cumulative number of environmentally responsible products developed had increased to 34, steadily achieving the established target. Specific results included 16 cumulative low-carbon product development projects in response to global supply chain decarbonization needs; 14 products with reduced hazardous substance use, supporting green supply chain standards; and 4 products designed to reduce environmental and health impacts, meeting the established target. Through optimized resource allocation and dynamic management mechanisms, UNIVACCO continues to refine its product portfolio and align R&D outputs closely with sustainable market demand.

Year	Low-Carbon Products	Products with Reduced Hazardous Substance Use	Products with Lower Environmental and Health Impacts	Cumulative Environmentally Responsible Products
2025 Target	15	14	4	33
2025 Performance	16	14	4	34

Year	Low-Carbon Products	Products with Reduced Hazardous Substance Use	Products with Lower Environmental and Health Impacts	Cumulative Environmentally Responsible Products
2023	7	7	1	15
2024	12	12	3	27
2025	16	14	4	34

Introducing Circular Raw Materials to Strengthen Closed-Loop Resource Management

UNIVACCO continues to deepen resource recovery management for process waste. Working with partners that have professional treatment capabilities, process waste is converted into high-purity reusable raw materials and consistently returned to production. Mass-production validation has shown that recycled raw materials maintain good process stability and meet existing product quality standards without adversely affecting production quality or efficiency. This mechanism reduces dependence on virgin raw materials while also lowering waste treatment volumes and related environmental impacts.

Indicator	2023	2024	2025
Recycled Material Use (%)	0.59	1.14	1.16

Hazardous Substance Substitution and Green-Compliant Manufacturing

In response to increasingly stringent global chemical safety requirements and to protect end-user health and product application safety, UNIVACCO closely monitors the latest restrictions under international environmental regulations such as REACH and RoHS and has proactively introduced internal chemical management systems. These systems identify high-risk and highly toxic substances and support the development of environmentally responsible products, including products with reduced hazardous substance use and products with lower environmental and health impacts.

R&D and process teams work together to optimize formulations and improve process technologies, prioritizing lower-toxicity, lower-volatility, or naturally sourced alternatives. These measures reduce employee exposure risks and long-term environmental impacts while improving environmental performance and regulatory compliance. As of 2025, UNIVACCO had cumulatively developed 14 products with reduced hazardous substance use and 4 products with lower environmental and health impacts, demonstrating its technical capabilities and commitment to source control of hazardous substances and green manufacturing practices.

Note: REACH — Registration, Evaluation, Authorization, and Restriction of Chemicals. RoHS —Restriction of Hazardous Substances Directive.

Material Reduction and Low-Carbon Design to Improve Resource Efficiency and Carbon Reduction Benefits

Against the backdrop of global decarbonization trends and increasingly stringent international regulatory requirements, UNIVACCO continues to advance low-carbon product design. Through material reduction and process optimization, we reduce environmental impacts throughout the product life cycle and enhance product competitiveness in international markets. The R&D team optimizes the structure of key product materials, particularly by introducing lightweight design for PET material layers. While maintaining product functionality and quality stability, this approach effectively reduces raw material use and carbon emissions. As of 2025, UNIVACCO had cumulatively developed 16 low-carbon products and reduced carbon emissions by 380.3 tCO_2e in 2025, demonstrating the contribution of material reduction strategies to carbon-reduction performance. Going forward, UNIVACCO will continue to deepen the use of low-carbon materials and design optimization, integrating product life cycle management thinking to expand carbon-reduction benefits and progressively advance toward green products with greater resource efficiency and lower environmental impacts. The use of circular recycled materials increased to 1.16% in 2025, demonstrating the progressive integration of circular economy strategies into day-to-day operations. Going forward, UNIVACCO will continue to strengthen recycling technology adoption and cross-functional integration, expand the use of circular raw materials, deepen green manufacturing capabilities, and work with supply chain partners to build a sustainable value chain with lower environmental impacts.

5.4.2.2 Technological Innovation

Optimization of Laser Embossing Processes and Development of In-House Technical Capabilities

To continuously improve product quality and process stability, UNIVACCO has systematically optimized its laser embossing process and, since 2024, established a mechanism for tracking and monitoring appearance defect rates as a baseline for process improvement. Through adjustments to process parameters and optimization of operating conditions, the occurrence of appearance defects during production has continued to decline. Overall trends show steady improvement from 2024 to 2025, with the appearance defect rate for laser-embossed products decreasing by approximately 20% in 2025 compared with the 2024 baseline, significantly improving product yield and quality consistency.

From a technology development perspective, UNIVACCO has also begun assessing the feasibility of producing laser embossing plates in-house, conducting preliminary analyses of key process technologies and planning technical pathways to progressively build core capabilities. Greater internal control over process technology can improve product development flexibility and process control while reducing dependence on external resources and strengthening supply stability.

Going forward, UNIVACCO will continue to deepen laser embossing process optimization and R&D investment. Through data-driven management and continuous improvement mechanisms, we will progressively advance in-house capabilities for key processes, enhance product competitiveness, and strengthen overall operational efficiency and technical barriers to entry.

Continued Investment in R&D to Drive a Sustainable Future through Innovation

In 2025, UNIVACCO continued to invest in R&D resources to strengthen product competitiveness and technological innovation capabilities. Over the past three years, R&D expenses as a percentage of revenue adjusted from 4.57% to 4.22% and then to 3.69%.

R&D expenses decreased slightly in 2025 compared with the previous year, mainly because several earlier R&D projects had completed key process implementation and entered mass production, reducing the number of production-line tests and pilot runs and, in turn, related testing costs. Despite this temporary decline in R&D expenses, UNIVACCO continues to focus on high-value-added product development, process optimization, and the application of environmentally responsible materials.

Through collaboration between R&D and manufacturing functions, we continue to improve the conversion efficiency of R&D outcomes. Going forward, UNIVACCO will continue to allocate R&D resources prudently, balancing cost effectiveness with innovation capacity to support long-term growth and sustainability objectives.

Indicator	2023	2024	2025
R&D Expenses as a Percentage of Revenue (%)	4.57	4.22	3.69

Film Recycling Technology Assessment and Circular Application Feasibility Study

To improve the circular use potential of product materials, UNIVACCO has initiated technical assessments and feasibility studies for film recovery and reuse, systematically analyzing pathways for the resource recovery of process waste as a foundation for future circular economy models. For chemical recycling, UNIVACCO is assessing the feasibility of converting waste transfer foil into resin materials for reuse in product coating processes, with the aim of establishing a Closed-Loop mechanism. Preliminary technical pathway analysis and application assessment have been completed, and further validation of process stability and economic benefits is planned.

Patent planning for recycling and reuse technologies has also begun. For mechanical recycling, UNIVACCO is assessing the feasibility of converting waste film into recycled PET pellets for use in packaging materials or textiles as a potential Open-Loop cross-industry resource reuse pathway. Preliminary feasibility analysis has also been completed for these applications. Overall, UNIVACCO has established a technology development roadmap for film recovery and reuse. Based on assessment results, we will progressively advance pilot production validation and practical applications, continue to increase material circularity, and move toward circular economy and low-carbon manufacturing goals.

5.4.3 Intellectual Property Protection

UNIVACCO places great importance on protecting innovation and R&D achievements and intellectual property rights, viewing them as an important foundation for sustainable development and technological competitiveness. In accordance with applicable laws and regulations, including the Patent Act, Trademark Act, Copyright Act, and Trade Secrets Act, UNIVACCO has established an intellectual property management system and incorporated it into corporate governance and internal control mechanisms.
The management scope primarily covers the protection of patents, trademarks, and trade secrets, with internal management systems in place to safeguard the security and confidentiality of relevant information.
UNIVACCO is committed to:

- Respecting and protecting its own and third-party intellectual property rights.
- Implementing trade secret and confidential information management.
- Preventing infringement and improper use.
- Strengthening employee awareness of intellectual property rights.

5.4.3.1 Intellectual Property Risk Management

UNIVACCO conducts basic assessments of intellectual property-related risks. Key risks include:

- Leakage of technical documents or R&D results.
- Employees using or disclosing confidential information in violation of requirements.
- Infringement risks arising from unauthorized use of third-party technologies.

These risks are currently managed by the relevant responsible functions through internal control mechanisms and are subject to ongoing review.

2025 Risk Identification Record

Risk Scenario	Potential Risk	Management Measures	Oversight Mechanism	KPI	2025 Performance	Continuous Improvement Measures
Confidentiality and Intellectual Property Management	Leakage of R&D technology or trade secrets	Access controls, confidentiality agreements, document classification management	Internal audit and information security management mechanisms	Employee confidentiality agreement signing rate: 100%	Employee confidentiality agreement signing rate: 100%	Strengthen access review and data protection mechanisms
R&D and Patent Management	Failure to secure patent protection or technology imitation	Patent application and technical review mechanisms	R&D review process and periodic review	Patent application management mechanism implemented	Patent application completion rate: 100%	Continue to strengthen patent portfolio development
Supply Chain Collaboration	Supplier infringement or use of unauthorized technology	Contractual provisions and supplier assessment mechanisms	Supplier management and audits	Supplier assessment coverage: 100%	Supplier assessment coverage: 100%	Strengthen supply chain intellectual property risk management
Customer and Data Management	Leakage of customer product or technical information	Information security management and access controls	ISO 27001 management system	Information security control coverage: 100%	Information security control coverage: 100%	Continue to optimize information security management

5.4.3.2 Intellectual Property Action Plan

Implementing Intellectual Property Management

Trademark Management — Global Coverage: Trademark registrations span five continents. Regular Maintenance: Trademark registrations are pursued in line with UNIVACCO's future plans and development, and the use of registered trademarks is reviewed periodically. Copyright Management — Ownership: Under the "Integrity, Confidentiality and Intellectual Property Agreement" signed by employees, copyrights in works created by employees in the course of their duties during employment belong to UNIVACCO. For development projects conducted with customers, copyright ownership of project outcomes is also defined in advance through contracts. Patent Management — Incentive Program: Innovation and invention incentives are budgeted to encourage innovation and R&D.

Strengthening Trade Secret Protection

Under the "Integrity, Confidentiality and Intellectual Property Agreement" signed by employees, employees are required to maintain strict confidentiality over technologies, data, and other information learned or obtained through their duties both during employment and after termination, and may not disclose such information without authorization. Information Security Management: Information security measures are implemented in accordance with the Information Security Policy to safeguard the physical security of the information environment, information systems, and information security. Document Control: The Intellectual Property Management Procedures define access permissions based on confidential document classification levels. Access Control: Visitors entering UNIVACCO sites are required to register at the security office and may only access public areas. Photography and video recording are prohibited throughout the premises to protect confidential operational information and prevent data theft.

Strengthening Employee Awareness of Intellectual Property Rights and Risks

UNIVACCO provides intellectual property education and training to strengthen employees' awareness of intellectual property protection and related risks.

5.4.3.3 Confidentiality and Trade Secret Management

To protect intellectual property rights and trade secrets, UNIVACCO has established a comprehensive confidentiality agreement management mechanism. All employees are required to sign the "Integrity, Confidentiality and Intellectual Property Agreement" upon employment, clearly defining responsibilities for the use, disclosure, and protection of confidential information and covering confidentiality obligations during employment and after termination. The agreement applies to all full-time employees and new hires and is signed upon onboarding. External partners also sign relevant confidentiality agreements based on the nature and risk level of the collaboration to reduce the risks of technology leakage and improper use of information. Suppliers, partners, and external consultants may also be required to sign confidentiality agreements depending on the nature of the collaboration. Through systematic management and periodic review, the confidentiality agreement signing rate remained at 100% in 2025, demonstrating comprehensive implementation of the relevant management mechanisms.

Indicator	2023	2024	2025
Confidentiality Agreement Signing Rate (%)	100	100	100

5.4.3.4 Education, Training and Awareness

To strengthen employees' understanding of intellectual property rights and the protection of confidential information, UNIVACCO has provided education and training on intellectual property and confidentiality since 2024. Training covers trade secret protection, basic copyright and patent concepts, information security management, and practical case studies, helping employees understand applicable legal requirements and internal management standards. Training is provided to all employees on a regular basis to ensure that knowledge is continuously updated and put into practice. Through training, UNIVACCO also strengthens employees' ability to identify and prevent intellectual property risks, reducing the risk of information leakage and infringement.

Indicator	2024	2025
Completion Rate of Intellectual Property and Trade Secret Training (%)	85	100

Note: Education and training on intellectual property and confidentiality began in 2024. The calculation formula was adjusted in 2025, and the 2024 data were updated accordingly.

UNIVACCO has established internal reporting channels through which employees can raise intellectual property-related concerns. Appropriate confidentiality and anonymity mechanisms are used to protect reporting individuals, and the Business Planning function is responsible for investigation, handling, and follow-up improvements. No intellectual property infringement or information leakage incidents occurred in 2025.

At the same time, UNIVACCO continues to strengthen the effectiveness of intellectual property management through periodic reviews of training, document management, and internal control mechanisms. Going forward, UNIVACCO will continue to strengthen intellectual property management, focusing on information security and data protection capabilities, while progressively extending intellectual property risk management into supply chain management to strengthen intellectual property protection across the supply chain and reduce potential infringement and information leakage risks.

5.5 Product Quality, Customer Health & Safety, and Chemical Management

Policy Commitment

UNIVACCO is committed to effective product quality management, safeguarding customer health and safety, and controlling chemical risks, while strengthening regulatory compliance and continuous improvement mechanisms.

- Provide safe, environmentally responsible, and high-quality products that meet customer needs while reducing impacts on human health and the environment.
- Apply this policy throughout the product life cycle, including product design, raw material selection, manufacturing processes, shipment, and supply chain management.
- Establish quality and hazardous substance management systems, such as ISO 9001 and IECQ QC 080000, to ensure products comply with applicable regulations and international standards.
- Implement quality and regulatory compliance management throughout the product life cycle to ensure products comply with international requirements such as RoHS and REACH.
- Strengthen product information disclosure and labeling management to ensure information is transparent, accurate, and compliant with regulatory requirements.
- Establish chemical and hazardous substance risk management principles and continue to reduce the use of high-risk substances and their impacts on the environment and human health.
- Establish supply chain management requirements to ensure suppliers and raw materials comply with quality, safety, and hazardous substance requirements.
- Establish product quality monitoring, internal audit, and risk management mechanisms to ensure products continue to meet regulatory and safety requirements.
- Establish product nonconformity and customer complaint management mechanisms and continuously improve product quality and customer satisfaction through systematic improvement processes.



Material Topic

Product Quality Management

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Enhance product quality and safety management capabilities: strengthen the quality management system and hazardous substance controls, implement regulatory compliance reviews and quality monitoring, and continuously track product safety and compliance performance to promptly improve potential risks				
Incidents of Non-compliance with Product Health and Safety Regulations	0	✓ 0	0	0
Product Health and Safety Assessment Coverage	100%	✓ 100%	100%	100%
Product Labeling or Regulatory Non-compliance Incidents	0	✓ 0	0	0
Failed Hazardous Substance Tests	0	✓ 0	0	0
New Products Not Compliant with Regulations	0	✓ 0	0	0
High-Risk Chemical Use Ratio	≤21%	✓ 20.22%	≤19%	≤16%
Customer Complaint Rate	≤0.33%	✓ 0.31%	≤0.30%	≤0.10%
Yield Target Achievement Rate	100%	✓ 100%	100%	100%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

UNIVACCO is committed to providing safe, environmentally responsible, and high-quality products. We have implemented the ISO 9001 Quality Management System and the IECQ QC 080000 Hazardous Substance Process Management System, and established a life cycle management mechanism for chemicals and hazardous substances covering product design, raw material procurement, process control, and supply chain management. This ensures that products comply with international requirements such as RoHS, REACH, and FDA requirements, while continuously reducing impacts on the environment and human health. Through internal audits, regulatory compliance checks, and quality monitoring indicators, UNIVACCO continuously tracks product safety and regulatory compliance to ensure that potential non-compliance risks can be identified and improved promptly.

5.5.1 Product Health and Safety Management

UNIVACCO is committed to providing products that meet customer needs and are safe for use, and treats product quality and health and safety as key operational management priorities. To ensure product safety and compliance throughout the life cycle, UNIVACCO has implemented the ISO 9001 Quality Management System and the IECQ QC 080000 Hazardous Substance Process Management System as the core framework for product safety and quality management.

From product design and raw material selection through manufacturing and shipment, UNIVACCO has established a systematic product safety management process covering product design and risk assessment → raw material regulatory review → process quality control → finished-product inspection and third-party verification → shipment management → customer feedback and continuous improvement. This helps ensure compliance with international requirements such as REACH, RoHS, and regulations governing food-contact materials, while reducing potential risks to customer health and safety.

All products undergo internal quality inspections and third-party testing and verification. In 2025, product health and safety assessment coverage reached 100%. UNIVACCO has also established product nonconformity and recall response mechanisms that can be activated promptly in the event of significant quality or safety risks to protect customers and consumers.

Based on product characteristics, UNIVACCO classifies its products into five major categories: Hot Stamping Foils, Cold Transfer Foils, Digital Transfer Foils, Functional Transfer Foils, and Optical Materials. A systematic health and safety risk assessment mechanism is introduced during product development. The assessment covers chemical substance management (REACH SVHC and RoHS), food-contact material safety (EU 10/2011 and FDA 21 CFR), packaging material safety (Packaging Directive and CONEG), consumer-use safety (EN 71 and CPSIA), and potential health risks associated with volatile organic compounds (VOCs). Different risk assessments are conducted for different application scenarios, such as food packaging, consumer products, and child-related uses, to ensure that products meet the health and safety requirements applicable to each use. Hazardous substances are comprehensively controlled through the IECQ QC 080000 Hazardous Substance Process Management System, while low-toxicity, low-volatility, and environmentally responsible materials continue to be introduced to reduce impacts on human health and the environment.

In 2025, health and safety impact assessments were completed for all major product categories, including Hot Stamping Foils, Cold Transfer Foils, Digital Transfer Foils, Functional Transfer Foils, and Optical Materials. Both assessment coverage and annual product sales coverage reached 100%. No incidents of non-compliance with product health and safety regulations or product recalls occurred in 2025.

Note: VOCs refers to volatile organic compounds.

Indicator	2023	2024	2025
Incidents of Non-compliance with Product Health and Safety Regulations	0	0	0
Product Health and Safety Assessment Coverage (%)	100	100	100

5.5.2 Product Information Disclosure and Labeling Management

UNIVACCO values transparency in product information and compliance in product labeling. In accordance with the ISO 9001 Quality Management System and applicable regulatory requirements, UNIVACCO has established product information disclosure and labeling management mechanisms to ensure that technical data, labeling content, and safety information for all products comply with international requirements such as REACH, RoHS, and food-contact material regulations, as well as customer requirements.

Through internal audits, customer feedback, and the ISO 9001 quality management system, UNIVACCO regularly reviews the appropriateness and effectiveness of product information disclosure and marketing management processes, and makes timely adjustments in response to regulatory updates and market needs. This helps ensure the accuracy, completeness, and consistency of disclosed information and reduce the risk of non-compliant product labeling.

UNIVACCO has established product information disclosure and labeling management mechanisms in line with international regulations and customer requirements to ensure transparency and traceability. Disclosures cover product composition and hazardous substance information, product safety and regulatory compliance, instructions and application recommendations, environmental information such as recyclability and compostability, and guidance on disposal and circular use.

Before shipment, product information is reviewed by the quality and regulatory functions and provided to customers through Technical Data Sheets (TDS), Safety Data Sheets (SDS), test reports, and declarations of compliance to ensure consistency and traceability throughout the supply chain.
UNIVACCO products have also obtained a number of international certifications and compliance recognitions, including RoHS, REACH, FDA, EN 71, INGEDE, and DIN CERTCO, which serve as important references for product safety and environmental labeling.

In 2025, product information disclosure coverage reached 100%, with no incidents of non-compliance related to product and service information labeling or marketing regulations, and zero complaints regarding customer privacy infringement. Going forward, UNIVACCO will continue to strengthen digital product information management and internal review mechanisms to improve the efficiency and accuracy of disclosure, reduce information errors and regulatory risks, and further enhance customer trust and brand value.

Indicator	2023	2024	2025
Product Labeling or Regulatory Non-compliance Incidents	0	0	0

5.5.3 Chemical and Hazardous Substance Management

In accordance with the IECQ QC 080000 Hazardous Substance Process Management System, UNIVACCO has established a comprehensive chemical and hazardous substance management mechanism covering raw material selection, supply chain management, process control, and environmental management.

5.5.3.1 Source Management and Regulatory Compliance

UNIVACCO is committed to reducing the impacts of its processes and products on the environment and human health and actively promotes the introduction of low-toxicity and low-VOC materials. Source management mechanisms are introduced at the product development stage, with hazardous substance reduction implemented through the IECQ QC 080000 Hazardous Substance Process Management System. During product design and development, the R&D function evaluates materials in accordance with the Hazardous Substance Reduction Management Procedure and Design Control Procedure, giving priority to raw materials with lower toxicity and lower environmental impacts while avoiding restricted or high-risk chemicals. This helps reduce environmental and human health impacts throughout the product life cycle.

For new raw materials, suppliers are required under the New Material Introduction Work Standard to provide an Environmental Hazardous Substance Non-Use Commitment and a Raw Material Hazardous Substance Disclosure to ensure compliance with environmental regulations and UNIVACCO's hazardous substance management requirements, strengthening chemical controls at the source of the supply chain.

Through these mechanisms, UNIVACCO continues to optimize process materials, reduce the use of high-risk chemicals, and move toward greener processes based on lower-toxicity and lower-VOC materials. To strengthen chemical and hazardous substance management performance, UNIVACCO has established relevant performance indicators and uses regular monitoring and review mechanisms for continuous improvement. Key indicators include:

- Failed hazardous substance tests
- New products not compliant with regulations (REACH SVHC and RoHS)
- High-risk chemical use ratio

Over the past three years, these indicators have remained stable or shown improvement. From 2023 to 2025, both failed hazardous substance tests and new products not compliant with regulations remained at zero, demonstrating strong stability in regulatory compliance and hazardous substance control. The high-risk chemical use ratio increased from 19.08% in 2023 to 22.27% in 2024, then declined to 20.22% in 2025, reflecting ongoing control and improvement through process optimization and material substitution strategies. Overall, product safety indicators performed well in 2025. Both hazardous substance testing and regulatory compliance indicators recorded zero non-compliance incidents, demonstrating the effectiveness of UNIVACCO's product safety and regulatory management.

Indicator	2023	2024	2025	Improvement Trend
Failed Hazardous Substance Tests	0	0	0	Stable
New Products Not Compliant with Regulations	0	0	0	
High-Risk Chemical Use Ratio (%)	19.08	22.27	20.22	Continuous Improvement

5.5.3.2 Supply Chain Management

For existing suppliers, UNIVACCO has brought suppliers of raw materials, materials, packaging, tooling, and related items fully within the scope of its management through systematic controls. As of 2025, 91 suppliers were included in hazardous substance management, and the return rate for signed Environmental Hazardous Substance Non-Use Commitments reached 100%, ensuring that supply sources comply with UNIVACCO's hazardous substance control requirements.

UNIVACCO regularly updates its hazardous substance management list and requires suppliers to confirm compliance. From 2023 to 2025, the supplier response rate to the hazardous substance list reached 100%, demonstrating a high level of cooperation and implementation across the supply chain.

Hazardous substance compliance is also included as one of the evaluation criteria when onboarding new suppliers. Through front-end review, UNIVACCO verifies that raw materials comply with applicable environmental regulations such as RoHS and REACH, as well as internal hazardous substance management requirements. This source management mechanism helps ensure that products meet environmental and safety requirements from the early stages of design and development, reducing downstream process and product risks and strengthening overall supply chain management effectiveness.

5.5.3.3 Process Control and Environmental Management

Safety Data Sheet (SDS) Management

UNIVACCO has established a Safety Data Sheet (SDS) management mechanism for chemicals used in its processes as an important basis for chemical information management and operational safety. During new raw material introduction, the R&D function obtains corresponding SDS documents from suppliers and archives them to ensure completeness and traceability of chemical information and to support subsequent process management and risk assessment.

An SDS inventory has been established and centrally stored in an internal folder so that relevant personnel can access and use the information as needed. SDS documents cover basic product information, hazard identification, safe handling procedures, and emergency response measures, providing operational personnel with guidance for both routine operations and abnormal situations to reduce operational risks and protect personnel safety.

Going forward, UNIVACCO will continue to strengthen the completeness and management of SDS documentation, progressively improve document updates and systematic management, enhance the effectiveness and timeliness of chemical management, and strengthen overall occupational health and safety management capabilities.

Waste and Environmental Safety Management

All waste generated by UNIVACCO is handled in accordance with the Waste Disposal Act, and the required waste disposal plans have been approved in accordance with applicable requirements to ensure compliance with government regulations and environmental management standards.

For waste generated from manufacturing processes, UNIVACCO has established comprehensive classification and tracking mechanisms, including:

- Classification and management of general and hazardous industrial waste
- End-to-end tracking of waste storage, reporting, and transportation
- Resource recycling classification systems

These systematic management mechanisms ensure traceability and regulatory compliance throughout waste handling and reduce environmental risks. UNIVACCO also continues to promote source reduction and circular reuse strategies, focusing on process improvements and resource efficiency to reduce waste generation and environmental impacts and progressively move toward resource circularity and environmental sustainability.

5.5.4 Risk Management and Improvement Mechanisms

5.5.4.1 Product Life Cycle Risk Management Mechanism

In accordance with the ISO 9001 Quality Management System and the IECQ QC 080000 Hazardous Substance Process Management System, UNIVACCO has established comprehensive product quality and chemical control mechanisms and integrated risk management throughout the product life cycle to reduce potential impacts on human health and the environment. At the product development and order review stages, systematic risk assessments are conducted on raw material composition, chemical use, and product applications, while compliance with international requirements such as REACH, RoHS, and related chemical management requirements is verified to prevent product safety risks at the source. During manufacturing and shipment, the Quality Assurance function carries out incoming inspection, in-process inspection, and finished-product inspection, together with third-party hazardous substance verification, to ensure that products meet safety and quality standards. UNIVACCO has also established customer complaint handling and nonconformity management mechanisms. The 8D problem-solving method is used for root-cause analysis and corrective and preventive actions, while quality data such as customer complaint rates and yield target achievement rates are monitored to track improvement effectiveness, reduce product risks, and enhance product safety and quality performance.

Note: The 8D problem-solving method (Eight Disciplines Problem Solving), also known as a team-oriented problem-solving method or 8D report, is a structured approach to addressing and resolving problems.

5.5.4.2 High-Risk Chemical Management and Improvement

UNIVACCO has established continuous monitoring and reduction mechanisms for high-risk chemicals. Through regulatory identification and internal inventories, chemical use and regulatory compliance are reviewed regularly. Each year, the R&D function identifies priority chemicals for management based on the latest regulatory requirements, including carcinogenic, mutagenic, reprotoxic, and other substances of high concern, such as CMR substances, and compiles actual usage data for analysis and management.

UNIVACCO has also established an internal chemical regulatory list and real-time update mechanism. When relevant regulations are added or revised, potential impacts on existing products and raw materials can be identified and assessed promptly.

For reduction and improvement, substitution and use-reduction measures are prioritized for high-risk chemicals. For example, high-risk substances are avoided during new product development, and UNIVACCO works with suppliers to introduce alternative raw materials, such as replacing NMP and DMF with lower-risk solvents, to progressively reduce the proportion of high-risk chemicals in product formulations. Going forward, UNIVACCO will continue to strengthen high-risk chemical substitution assessment mechanisms and integrate them with product development and supply chain management to further reduce potential impacts on the environment and human health.

Note 1: CMR substances (Carcinogenic, Mutagenic, Reprotoxic) are hazardous substances that may cause cancer, genetic mutations, or reproductive harm.
Note 2: NMP (N-Methyl-2-pyrrolidone) is a solvent that may affect human reproductive health.
Note 3: DMF (Dimethylformamide) is an industrial solvent that is toxic to human health.

5.5.5 Product Quality and Customer Management Performance

UNIVACCO continuously monitors product quality trends through quality data analysis and customer complaint management mechanisms. Improvement processes such as the 8D problem-solving method are used to investigate abnormal events, identify root causes, and implement corrective and preventive actions to reduce quality risks and continuously improve customer satisfaction.

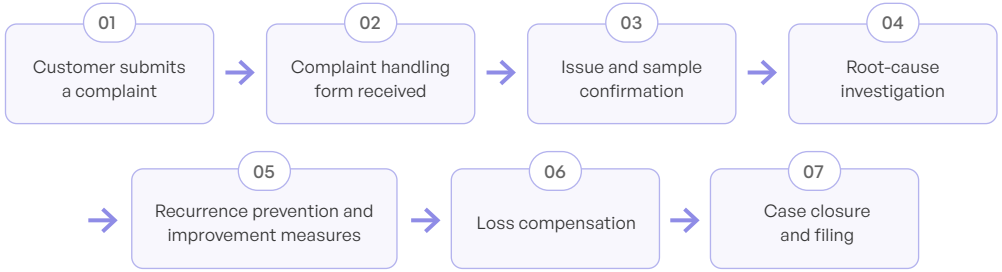
Internal audits and management reviews are also used to regularly assess achievement of quality objectives and ensure the continued effectiveness of the quality management system. To strengthen management performance, UNIVACCO has established product quality performance indicators and uses regular monitoring and review mechanisms for continuous improvement. Key indicators include:

- Customer complaint rate
- Yield target achievement rate

Over the past three years, quality performance has shown continued improvement and stability. The customer complaint rate decreased from 1.44% in 2023 to 0.39% in 2024 and further to 0.31% in 2025, demonstrating the tangible effectiveness of quality improvement measures. The yield target achievement rate remained at 100% from 2023 to 2025, demonstrating stable and consistent process quality.

To support long-term customer relationship management and improve the efficiency of interactions and order processing, UNIVACCO established a Customer Relationship Management (CRM) system in 2018 based on its ERP system. The system supports structured management of sales and marketing intelligence, reduces the risk of information gaps caused by personnel changes, and helps maintain stable long-term operations.

After the CRM system was integrated with internal systems in 2019, UNIVACCO continued to carry out optimization projects to enhance its effectiveness. Customer, country, and regional market information is managed systematically to provide rapid and timely information internally. Accumulated big data and analysis also support management in market strategy decisions. Customer complaints involving quality issues and quality requirements are linked with internal product manufacturing records to enable rapid investigation and judgment. Nonconformity information is forwarded to responsible functions for root-cause investigation and containment measures, while the handling process is recorded and corrective actions are tracked for effectiveness and standardization. Internal audits are conducted regularly to verify implementation of corrective actions in day-to-day production control and prevent recurrence of similar customer complaints.



In 2025, all product safety-related indicators remained strong, and the overall quality management system operated stably with continued improvement capability.

Indicator	2023	2024	2025	Improvement Trend
Customer Complaint Rate (%)	1.44	0.39	0.31	Continuous Improvement
Yield Target Achievement Rate (%)	100	100	100	Stable

5.5.6 Quality and Chemical Management Improvement Cases

Reduction in Customer Complaints

In response to customer reports of product appearance defects, UNIVACCO conducted a quality nonconformity analysis and used the 8D problem-solving method for systematic review. The main causes were identified as fluctuations in process parameters and insufficient consistency in operations.

To address these issues, UNIVACCO introduced standardized process parameter management, established control ranges for key process parameters, strengthened operator training and on-site audit mechanisms, and established key process monitoring indicators to improve process stability and operational consistency. Following implementation of the improvement measures, the customer complaint rate decreased by 0.08 percentage points, improving product quality stability and customer satisfaction and demonstrating the effectiveness of the quality improvement mechanism.

Strengthening Hazardous Substance Management

During product development, UNIVACCO reviewed potential chemical risks in raw materials and identified incomplete material information from certain suppliers, which could affect product regulatory compliance.

To reduce this risk, UNIVACCO strengthened supplier management by requiring suppliers to sign an Environmental Hazardous Substance Non-Use Commitment and introduced third-party testing and document review procedures, such as REACH SVHC and RoHS reviews, to ensure raw materials comply with applicable regulatory requirements. Through these improvement measures, the number of failed hazardous substance tests remained at zero, while transparency in supply chain chemical management improved, strengthening product safety and regulatory compliance and reducing potential risks.

5.5.7 Future Improvement Priorities

Overall, UNIVACCO has established comprehensive mechanisms for preventing, monitoring, and improving product safety risks, ensuring that products comply with health and safety regulations throughout their life cycle while maintaining a record of zero non-compliance. To further enhance product quality and safety management performance, UNIVACCO will continue to strengthen quality and chemical management mechanisms with risk management and continuous improvement as the core focus.

I. Strengthen Product Risk Management Mechanisms

Continue to optimize risk assessment processes during product development and order review and introduce systematic risk analysis tools, such as FMEA, to identify potential quality and chemical risks in advance, strengthen preventive capabilities, and reduce impacts on customer health and safety throughout the product life cycle.

II. Deepen Quality Data Management and KPI Application

Continue to refine product quality performance indicators and introduce data-driven analysis and trend monitoring mechanisms to strengthen management of customer complaints, defect rates, and product safety indicators. Use data-driven decision-making to improve quality stability and improvement efficiency.

III. Enhance Chemical and Regulatory Management Capabilities

Continue to monitor developments in international chemical regulations, such as updates to the REACH SVHC list, strengthen hazardous substance management for raw materials and the supply chain, and enhance regulatory compliance review and verification mechanisms to ensure continued compliance with international requirements.

IV. Optimize Product Information and Labeling Management

Continue to improve product information disclosure and labeling review processes, promote digital product data management, improve information transparency and consistency, and reduce risks arising from inaccurate or incomplete information.

V. Strengthen Supply Chain Risk Management

Deepen supplier management mechanisms, continue to promote Environmental Hazardous Substance Non-Use Commitments and related audits, improve supply chain transparency and risk control capabilities, and ensure that raw materials comply with quality and safety requirements.

VI. Promote Continuous Improvement and Organizational Capability

Use the 8D problem-solving method and internal training to strengthen employees' quality awareness and risk management capabilities, while establishing cross-functional collaboration mechanisms to continuously improve product quality and customer satisfaction.

UNIVACCO will continue to follow international sustainability standards such as GRI and supply chain assessments such as EcoVadis, progressively enhance the maturity of product responsibility management, and move toward international best-practice standards.

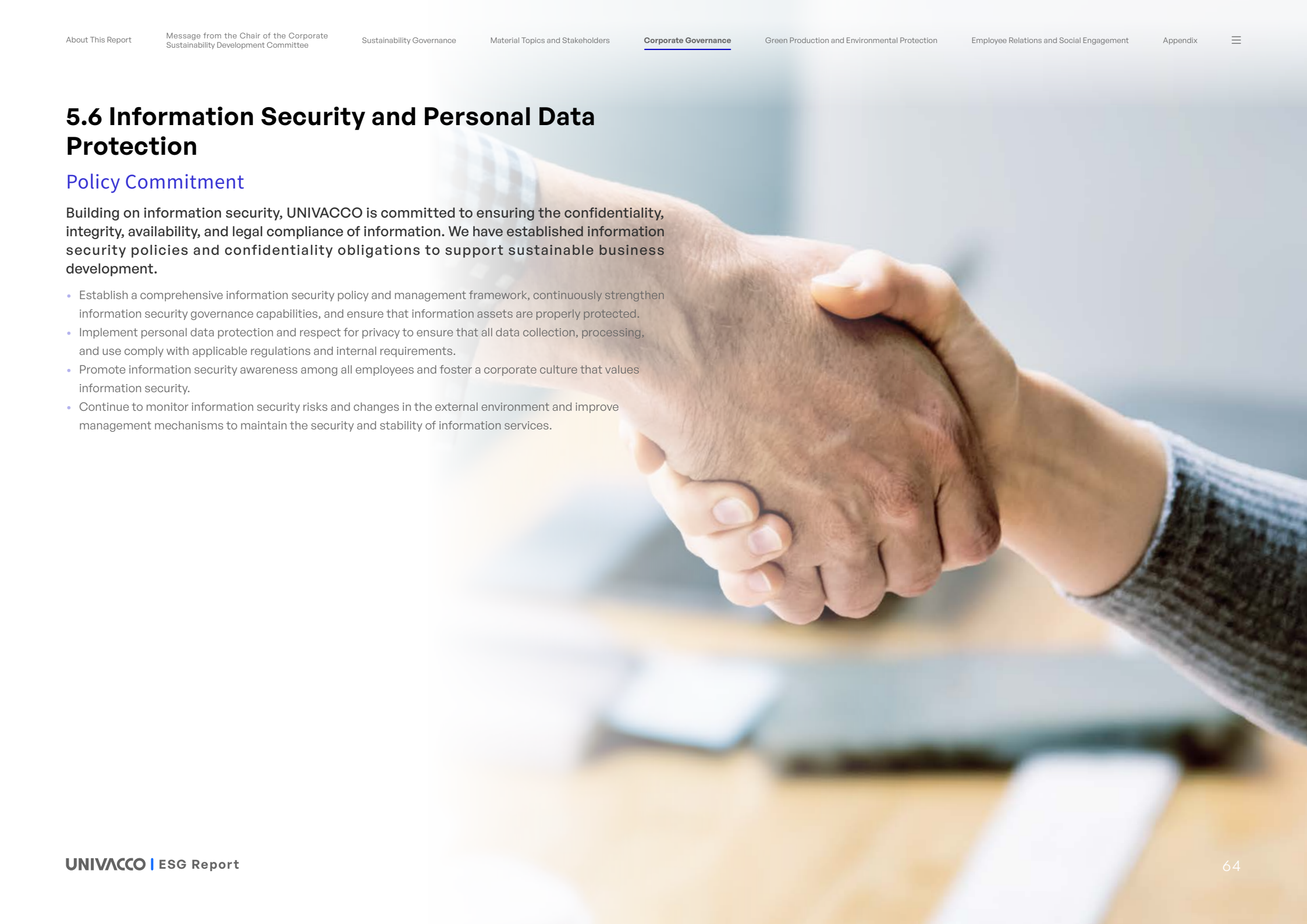
Note: FMEA (Failure Mode and Effects Analysis) is a management tool used during product design or manufacturing processes to identify potential failure risks in advance and implement preventive measures.

5.6 Information Security and Personal Data Protection

Policy Commitment

Building on information security, UNIVACCO is committed to ensuring the confidentiality, integrity, availability, and legal compliance of information. We have established information security policies and confidentiality obligations to support sustainable business development.

- Establish a comprehensive information security policy and management framework, continuously strengthen information security governance capabilities, and ensure that information assets are properly protected.
- Implement personal data protection and respect for privacy to ensure that all data collection, processing, and use comply with applicable regulations and internal requirements.
- Promote information security awareness among all employees and foster a corporate culture that values information security.
- Continue to monitor information security risks and changes in the external environment and improve management mechanisms to maintain the security and stability of information services.



Material Topic

Information Security and Personal Data Protection

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Strengthen cyber resilience: establish objectives for protecting confidential information and, through the information security management organization, continuously improve risk control mechanisms and protective measures to strengthen UNIVACCO's information security				
Customer Information Leakage Incidents Caused by Information Security Events	0	✓ 0	0	0
Business Continuity Drill Completion Rate	100%	✓ 100%	100%	100%
Suppliers and Core Servers Using Multi-Factor Authentication	100%	✓ 100%	100%	100%
Information Security Training Completion Rate	100%	✓ 100%	100%	100%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

5.6.1 Information Security Governance Structure

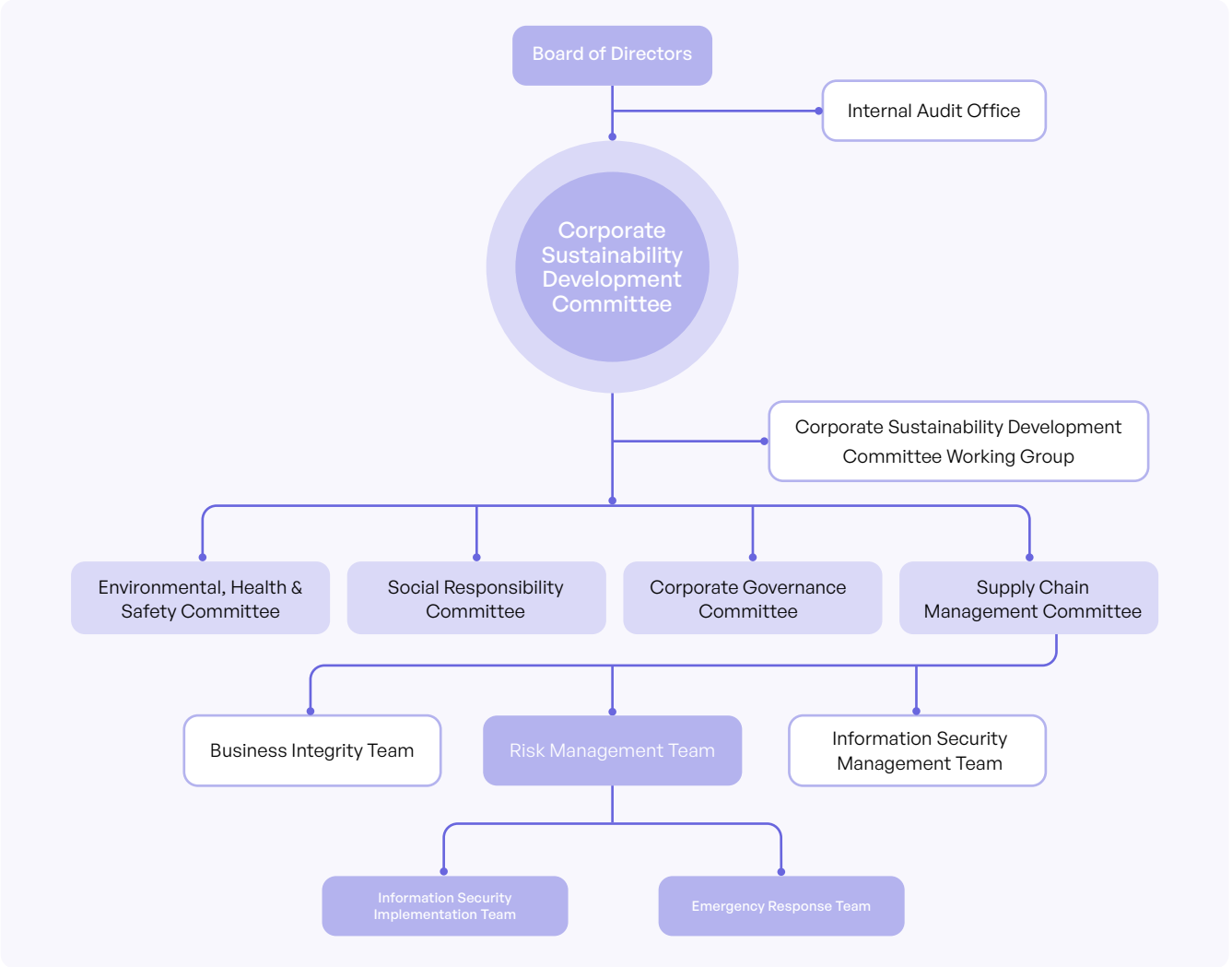
UNIVACCO places a high priority on information security and the protection of confidential data and is committed to safeguarding the security and integrity of operational data, customer information, and trade secrets. With reference to the requirements of ISO/IEC 27001:2022 Information Security Management System, UNIVACCO has established information security management procedures and a governance framework.

UNIVACCO obtained ISO 27001 information security management certification in 2021 and has passed third-party verification each year since then. The information security management framework, risk management mechanisms, and internal control procedures are continuously strengthened to improve information security management capabilities, reduce information security risks, and protect stakeholder rights and interests. The Information Security Team operates under the Corporate Sustainability Development Committee and is responsible for developing and managing information security policies, assessing and monitoring information security risks, managing information systems and data security, and responding to and reporting information security incidents. Information security matters are reported regularly to the Corporate Sustainability Development Committee to prevent incidents and reduce potential losses.

In 2025, no material information security incidents affecting operations occurred. There were also no customer data leakage incidents caused by information security events and no related complaints from external parties or regulatory authorities.

Indicator	2023	2024	2025
Material Information Security Incidents	0	0	0
Customer Data Leakage Incidents	0	0	0

Corporate Sustainability Development Committee and Information Security Team — Organization Chart



5.6.2 Information Security Risk Management and Control Mechanisms

UNIVACCO regularly conducts information asset inventories and risk assessments to identify potential information security risks and establish corresponding control measures to reduce operational risks. The assessment covers:

- Information system and physical environment security management
- Data security and access control
- System vulnerability and security weakness scanning
- Third-party information security risks

Based on the risk assessment results, relevant control measures and improvement plans are established to reduce information security risks.

5.6.3 Information Security Audit and Compliance Management

In accordance with the information security management system and external requirements, UNIVACCO conducts:

- Internal information security audits
- Regulatory compliance reviews
- CPA review of internal control systems for listed and OTC companies — computerized information system processing
- Third-party verification of the ISO 27001 Information Security Management System

Deficiencies identified through audits are corrected and continuously tracked to ensure effective implementation and continuous improvement.

5.6.4 Information Security Incident Response and Reporting Mechanism (IRP)

To respond effectively to potential information security incidents, UNIVACCO has established an Incident Response Process (IRP) to ensure prompt response and reduce operational impacts when incidents occur. The information security incident response process covers:

- Incident reporting
- Incident investigation
- Risk control and isolation
- Impact assessment
- Improvement and preventive measures

This systematic response mechanism enables UNIVACCO to quickly understand incident conditions, take appropriate control measures, reduce the impact of information security incidents, and continuously strengthen information security protection capabilities. UNIVACCO has also established reporting channels for information security concerns. Employees may follow internal reporting mechanisms, while the corporate website provides an information security reporting channel for stakeholders. The scope of reports includes:

- Customer data leakage
- Unauthorized data access
- System security vulnerabilities

All reported cases are investigated and handled by the responsible function. Improvement measures and follow-up mechanisms are implemented according to the nature of each incident to ensure that information security issues are addressed promptly and recurrence is prevented.

5.6.5 Data Retention and Management

UNIVACCO has established a Record Retention Schedule that clearly defines retention periods and management methods for different types of data. Key measures include:

- Document classification and retention management
- Regular data cleanup
- Secure document destruction
- Data access permission management

When confidential information is processed, shared, or retained, stakeholder consent is obtained to ensure that data use complies with applicable regulations and company policies.

5.6.6 Employee Information Security Training and Awareness

UNIVACCO regularly provides information security training for employees through external expert seminars, information security training, and social engineering exercises to strengthen awareness of information security and data protection. Training covers:

- Personal data protection and confidential information management
- Information security risk identification
- Awareness of and response to social engineering attacks

Continuous training strengthens employees' ability to identify information security risks.

Indicator	2023	2024	2025
Information Security Training Completion Rate (%)	100	100	100

5.6.7 Supplier Information Security Management

Before working with external suppliers, UNIVACCO conducts information security due diligence to assess partners' information security management capabilities. Management measures include:

- Assess supplier information security systems
- Sign non-disclosure agreements (NDAs)
- Restrict data access permissions
- Establish secure data transmission mechanisms
- Enable multi-factor authentication in 2025
- Provide information security awareness and training at the annual supplier conference

These measures help ensure data security during collaboration and prevent unauthorized access to or disclosure of supplier data.

Indicator	2025
Supplier Multi-Factor Authentication Achievement Rate (%)	100%

Note: Supplier multi-factor authentication was introduced in 2025.

5.6.8 Business Continuity Drills

UNIVACCO has planned a business continuity framework to ensure that when information services supporting core business operations are affected by major disasters, human-caused damage, equipment failure, or similar events, response measures can be implemented effectively and losses can be reduced to an acceptable level. The framework includes:

- Business continuity management
- Business impact analysis
- Business continuity planning
- Disaster-site evidence collection and cleanup
- Post-incident review

This helps ensure that systems can be rebuilt and restored within the defined recovery timeframe.

Indicator	2023	2024	2025
Business Continuity Drill Achievement Rate (%)	100	75	100

5.6.9 Access Control

UNIVACCO manages access controls to safeguard the security and integrity of organizational information systems, reduce risks arising from unauthorized access or misuse of privileges, and comply with applicable regulations, audit requirements, and information security management standards. Measures include:

- Access request and approval processes
- Activity logging and audit
- Mandatory multi-factor authentication
- Account lockout
- Account review and deactivation

These controls are intended to reduce risks arising from unauthorized access or misuse of privileges.

Indicator	2025
Core Server Multi-Factor Authentication Target Achievement Rate (%)	100

Note: Multi-factor authentication for core servers was introduced in 2025.

5.7 Customer Relationship Management

Policy Commitment

UNIVACCO is committed to continuously improving the quality of customer service, deepening long-term partnerships with customers and distributors, and creating customer value through high-quality products and professional services.

- Continuously improve customer service quality and deepen collaboration with customers and distributors worldwide.
- Value customer feedback and rights, establish communication mechanisms, and respond promptly to customer needs.
- Continuously improve product and service quality based on customer satisfaction results.
- Provide high-quality products, professional technical services, and customized solutions to meet customer needs.
- Promote communication on sustainable products and value, enhance the environmental attributes of products, and strengthen customer recognition.
- Continuously optimize products and services based on customer feedback from actual use.

UNIVACCO-Specific Topic: Customer Relationship Management

✓ Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Accurately understand customer needs: Proactively understand and respond to customer needs and feedback, and provide optimized customer service and sustainability solutions				
Maintain a high level of customer satisfaction above 80 points	Achieved	✓ Achieved	Achieved	Achieved

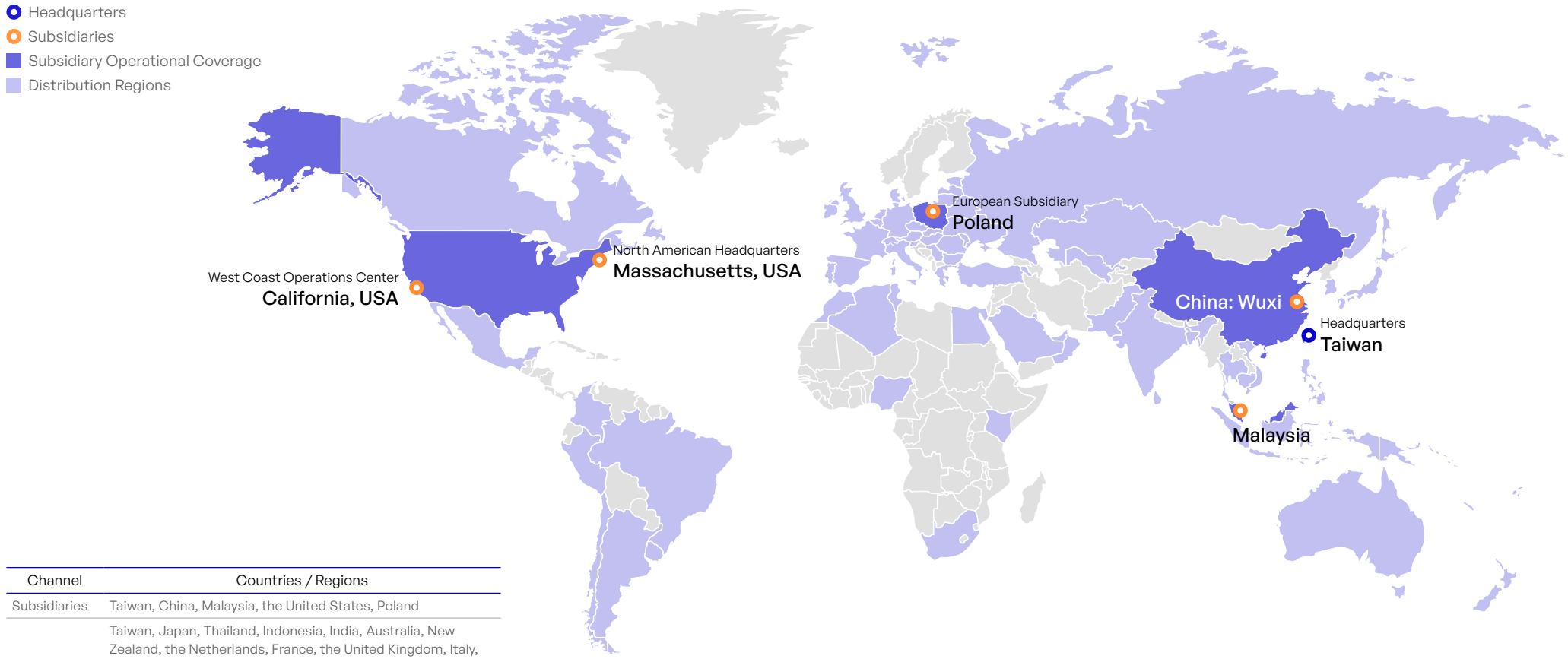
Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.



5.7.1 Market Development

UNIVACCO is committed to becoming the most reliable partner to the global packaging and printing industries. With its headquarters rooted in Taiwan as the core of R&D, manufacturing, sales, and services, UNIVACCO continues to deepen its presence in international markets. In addition to subsidiaries in Wuxi, China; Malaysia; and the United States (Massachusetts and California), a subsidiary was established in Poland in 2024 to strengthen responsive service in Europe. In line with its global supply chain strategy, UNIVACCO began construction of a production base in Vietnam in 2025, with commercial operations expected to begin in 2027, further expanding production capacity. Through more than 60 distribution partners worldwide, UNIVACCO's business network spans more than 70 countries and provides reliable quality and competitive solutions to over 4,000 printing and packaging customers around the world.

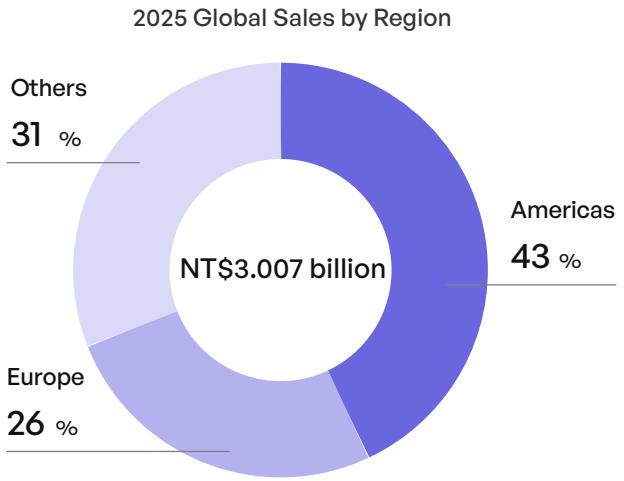
UNIVACCO Global Presence



Channel	Countries / Regions
Subsidiaries	Taiwan, China, Malaysia, the United States, Poland
Distributors	Taiwan, Japan, Thailand, Indonesia, India, Australia, New Zealand, the Netherlands, France, the United Kingdom, Italy, Spain, Hungary, Bulgaria, Moldova, Romania, Ukraine, Belarus, Dubai, South Africa, Brazil, Chile, Argentina, Colombia, and other markets across approximately 70 countries

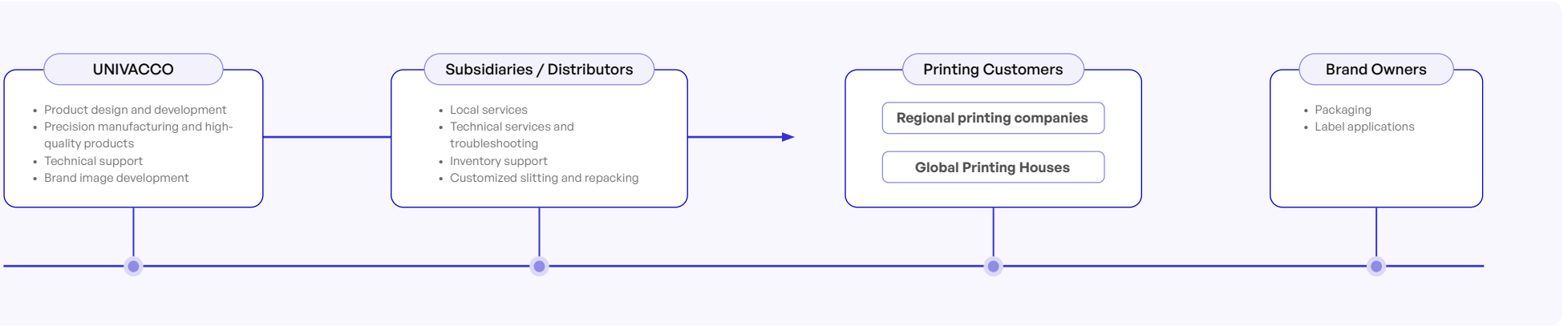
5.7.1.1 Regional Development Strategy

Since entering international markets in 2003, UNIVACCO has demonstrated strong global competitiveness, with exports accounting for nearly 90% of sales. Nearly 70% of revenue comes from the European and North American markets, where quality requirements are particularly stringent, demonstrating UNIVACCO's solid foundation in these premium markets. Supported by stable and high-quality products, UNIVACCO transfer foils have been adopted within the packaging supply chains of globally recognized wine and spirits, cosmetics, and pharmaceutical brands, helping enhance the visual value of their products. UNIVACCO will continue to pursue market share growth, with Europe and North America as priority markets. Through its subsidiaries and distributors, UNIVACCO will deepen local market development, while continuing to accumulate and strengthen product know-how, industry applications, and core technologies for the European market. UNIVACCO will continue investing in marketing resources to enhance brand image and combine technical services with suitable transfer foil products to expand market penetration. In other markets, UNIVACCO will continue to increase exposure through exhibitions, provide samples for testing, and support customers with technical services to increase market share.



Customer Development and Expansion

UNIVACCO provides transfer foil products and services covering product design and development, precision manufacturing, technical support, and the development of a high-quality brand image. Subsidiaries and distributors serve as local operating centers for printing customers in each region. In addition to cultivating regional printing companies, UNIVACCO actively develops strategic partnerships with Global Printing Houses (GPHs). By engaging with supply chain systems and developing dedicated products tailored to their needs, UNIVACCO creates scalable value from the source. The Taiwan headquarters serves as the global center for technology and R&D. Through in-depth training and technical exchange, UNIVACCO strengthens distributors' capabilities in problem-solving and market development. We value the market feedback of every distributor and regard them as partners in shared growth. Through close technical collaboration and market insight, we work together to create brand value for end customers and achieve mutually beneficial outcomes.



5.7.1.2 Green Packaging Trends

In response to the global shift toward a circular economy and the European Union's Packaging and Packaging Waste Regulation (PPWR), brands are setting increasingly stringent standards for the recyclability and environmental impact of packaging materials.

UNIVACCO actively advances environmentally responsible R&D and carefully evaluates every stage of the product life cycle. From the outset, we have introduced lightweight films (Lite Series) and low-VOC water-based formulations, while maintaining a strict policy against the use of conflict minerals. Through these efforts, we integrate sustainability throughout the product life cycle.

Note: VOCs refer to volatile organic compounds.

For packaging applications, UNIVACCO's transfer solutions use an extremely thin aluminum layer. After transfer to the substrate, the decorated surface contains no plastic film, allowing finished packaging to enter paper or paperboard recycling streams. The products also demonstrate excellent deinkability and have passed INGEDE certification. In addition, UNIVACCO products have obtained DIN CERTCO compostability certification and comply with EN 13432 and ASTM D6400 standards, helping ensure that packaging can meet strict environmental requirements under different end-of-life treatment scenarios. For waste film generated during production, UNIVACCO is also actively developing mechanisms to convert it into recycled plastic pellets or alternative fuel, continuing to advance resource circularity.

Global Compliance and Safety Certifications

UNIVACCO has established a rigorous safety and environmental testing framework to ensure that its transfer foil products are non-toxic and meet stringent international regulatory requirements.

A-01	A-02	A-03
B-01	B-02	B-03
B-04	C-01	C-02

Category	Item	Certification / Testing	Ref.
Product Safety & Non-Toxicity	Chemical Substance Control	RoHS - Restriction of Hazardous Substances Directive	A-01
		REACH - Substances of Very High Concern (SVHC); No PFOA/PFOS; No BPA	A-02
		California Proposition 65	
	Halogen-Free Requirements	Halogen Free (IEC 61249-2-21)	A-03
Packaging Safety	Global Packaging Regulations	**EU** | 94/62/EC Packaging Directive;	
		U.S. | CONEG restrictions on toxic substances in packaging	
		France | MOSH/MOAH Free (Arrêté du 13 avril 2022)	B-01
	Food Contact Safety	**EU** | 10/2011/EU	B-02
		U.S. | FDA	B-03
		Switzerland | SR 817.023.21	
	Consumer and Child Safety	**EU** | EN 71-3:2019 Toy Safety Standard	B-04
		U.S. | CPSIA	
Environmentally Responsible	Circularity	INGEDE certification (deinkability / recyclability)	C-01
	Compostability	DIN CERTCO compostability certification (EU EN 13432 and North America ASTM D6400)	C-02

5.7.1.3 Industry Association Participation

UNIVACCO actively participates in industry and technical associations related to foil stamping, printing, and packaging. Through these organizations, UNIVACCO obtains industry and market intelligence, explores market opportunities, and exchanges industry experience with upstream, midstream, and downstream partners through association activities, annual meetings, and exhibitions. UNIVACCO also uses these platforms to stay informed about material topics including technological innovation, corporate governance, and sustainable operations.

Industry Associations Participated in by UNIVACCO in 2025

Region	Category	Association	Membership	Description	Purpose of Participation
United States	**Foil Stamping**	Foil & Specialty Effects Association (FSEA)	General Member	An industry exchange platform for decorative packaging established in 1992, covering foil stamping, diemaking, laser technologies, and related fields, with more than 300 members. It regularly holds seminars, exhibitions, and the Gold Leaf Awards.	Track international foil stamping technologies, market trends, and sustainable packaging developments
Europe	**Packaging**	European Carton Makers Association (ECMA)		A leading organization for Europe's folding carton industry, established in 1960, with more than 650 member companies, mainly in the EU and representing approximately 80% of the European folding carton market.	Monitor European packaging regulations, sustainable packaging, and circular economy trends
Taiwan	**Packaging**	Product Packaging Association of the Republic of China*		A product packaging and technology exchange platform established in 1965, with members from packaging design, packaging machinery, and packaging materials.	Strengthen technical exchange and industry cooperation in product packaging
	Printing	Taiwan Printing Machinery & Materials Industry Association*		Established in 1948, with approximately 400 members from printing, plate-making and color separation, specialty printing, and related industries such as transfer printing and flock printing.	Track printing technology, market information, and regulatory trends
	Coating	Taiwan Adhesive Tape Manufacturers Association*		Established in 1976, bringing together Taiwanese adhesive tape manufacturers and upstream raw-material suppliers.	Track developments in coating materials and related industries



5.7.1.4 Awards and Sustainability Achievements

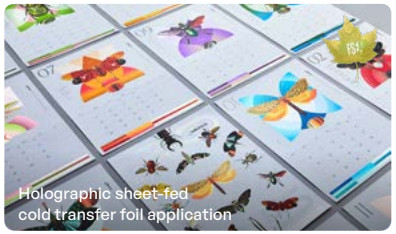
UNIVACCO continues to invest in the R&D and innovation of high-quality transfer foil products while deepening its presence in Taiwan and expanding globally. Since 2018, eight products have received the Taiwan Excellence Award, demonstrating UNIVACCO's achievements in product R&D, design, quality, and marketing. The 2025 award-winning product was the sheet-fed cold transfer product **CF6.3Q Lite**, developed in response to trends driven by the EU Packaging and Packaging Waste Regulation (PPWR). The product balances high-quality decorative effects with sustainable packaging requirements. Beyond product innovation, UNIVACCO also actively promotes the development of foil stamping technology in design applications. In 2025, UNIVACCO received **four Gold Awards and one Silver Award at the 32nd FSEA Gold Leaf Awards.** The Gold Leaf Awards are an important international recognition in the field of foil and specialty effects, evaluating the application of foil stamping technologies across various product designs and converting processes each year. UNIVACCO's transfer foil products have been recognized by the awards for **15 consecutive years**, demonstrating UNIVACCO's long-term investment in material innovation, design applications, and market-driven R&D, while continuously strengthening product competitiveness and international influence.

Award-Winning Applications



Sheet-fed cold transfer foil application


Hot stamping foil application on rough paper


Holographic sheet-fed cold transfer foil application



Holographic sheet-fed cold transfer foil application

2025 32nd FSEA Gold Leaf Awards



5.7.2 Customer Service

UNIVACCO builds long-term partnerships with its customers. Each customer is supported by a dedicated sales representative who coordinates customer questions and feedback with cross-functional teams including Product Management, R&D, Quality Assurance, Manufacturing, Delivery, and Finance, enabling timely responses and solutions.

5.7.2.1 Professional Technical Services and Customized Solutions

UNIVACCO's product technology team not only supports distributor order requirements, but also actively provides professional technical services to printing customers worldwide, helping them use products effectively and improve production efficiency.

- **Technical service support to improve stamping quality and production efficiency:** Provide professional guidance on product knowledge, machine compatibility and operating conditions, and recommended consumables for different application scenarios, helping customers improve stamping results, production efficiency, and overall process optimization.
- **Integrate professional technical resources to improve user experience and efficiency:** Based on customer needs, provide integrated solutions covering machine settings, material selection, and environmental condition adjustments. Through technical optimization and material selection, help customers reduce production costs and improve capacity and quality consistency.
- **Provide customized products or solutions:** Adjust product formulations or technical parameters based on customers' production conditions and market requirements to ensure optimal stamping performance and production stability.

In 2025, UNIVACCO implemented its global education and training plan as scheduled, combining on-site customer visits with opportunities at international exhibitions. At least **17 professional training sessions for global distributors** were completed, ensuring that partners remain up to date on the latest product technologies and applications.

UNIVACCO also deepened local support in Europe and strengthened the technical reach of its European subsidiary. In 2025, in strategic regions including France, North Africa, and Italy, in-depth technical services were provided to at least six key customers, covering technical troubleshooting, the introduction of new technologies, and product education and training.

5.7.2.2 Integrated Marketing Channels

UNIVACCO combines its subsidiary network with a global distribution system to sell transfer foil products in more than 70 countries. Through an integrated online and offline model, UNIVACCO ensures consistent and seamless brand communication.

Online Brand Presence	• Invest in digital resources including the official website and social media to continuously increase global brand visibility.
Physical Sales Presence	• **International engagement:** Actively participate in major international exhibitions and place advertising and in-depth feature articles in authoritative trade publications. • **Technical exchange:** Conduct technical collaboration at printing plants and participate in seminars across the printing and packaging industries. • **Sales support:** Provide color charts, sample booklets, customized samples, and premium demonstrations of stamping effects across product categories.

2025 Exhibitions and Seminars

Labelexpo Europe



China Print





Packaging Paris Week 2025





Sustainability Impact: Multi-Dimensional Green Communication

UNIVACCO regards sustainability as a core element of brand competitiveness and communicates its environmental commitments and product value to distributors and end customers through multiple channels.

1. **Multi-dimensional communication of sustainability concepts:** Through the sustainability section of the official website, press releases, sustainability brochures, and videos, together with exhibitions and technical services, UNIVACCO translates sustainability concepts into product value that customers can clearly understand and experience.
2. **Sustainability zones at exhibitions:** In 2025, UNIVACCO participated in eight exhibitions worldwide and established dedicated sustainability areas at exhibition venues. A "sustainability cycle" illustrated each stage of the transfer foil product life cycle, while physical displays of recycled waste foil and plastic pellets allowed customers and users to directly understand UNIVACCO's commitment to the circular economy.
3. **Regulatory response and solutions:** UNIVACCO proactively monitors global sustainability requirements and responds to international regulations such as the EU Packaging and Packaging Waste Regulation (PPWR). Decorative solutions are developed to:
   - Improve recyclability
   - Reduce the use of virgin plastic
   - Increase the proportion of recycled materials
   - Continue optimizing low-carbon production processes

5.7.2.3 Customer Satisfaction

Customer satisfaction is an important indicator for UNIVACCO's continuous improvement of products and services. The survey covers four dimensions: **Product, Service, Professionalism, and Development Trends**. These are further broken down into sales and support, order fulfillment, quality, complaint handling, technical services, marketing support, and overall performance to obtain comprehensive feedback.

In response to changes in the regulatory environment and evolving customer needs, the survey includes both five-point scale questions and open-ended questions. An open-ended sustainability survey was added in 2022.

Customer Feedback Overview

UNIVACCO is committed to enhancing the customer experience and uses a rigorous global survey mechanism to understand market needs. In 2025, **128 questionnaires** were distributed to key distributors and customers of the parent company and subsidiaries in Malaysia, the United States, and Wuxi. A total of **88 valid responses** were received, resulting in a **69% response rate**, significantly exceeding the original target of 51% and reflecting a high level of customer engagement with the UNIVACCO brand.

Satisfaction Results and Areas for Improvement

Overall customer satisfaction in 2025 was 86 points. Scores across the four dimensions were:

Product	Service	Professionalism	Development Trends
88	87	84	82

All overall and individual satisfaction scores in 2025 exceeded the target benchmark of 80 points. Overall satisfaction increased by approximately four points from the previous year, while Product, Service, and Professionalism all showed notable improvement.

In response to customers' 2024 feedback regarding shorter lead times, UNIVACCO optimized and integrated internal and external resources to improve service responsiveness. This effort is reflected in the significant increase in the 2025 Service score.

Year	Customer Satisfaction	Product	Service	Professionalism	Development Trends
2025	86	88	87	84	82
2024	82	86	80	81	82
2023	81	84	84	78	78

5.8 Sustainable Supply Chain Management

Policy Commitment

UNIVACCO is committed to building a sustainable supply chain management system that places environmental, social, and governance (ESG) considerations at the core of supply chain management. Through risk management, responsible sourcing, and supplier capability-building mechanisms, UNIVACCO seeks to establish long-term partnerships with suppliers and jointly strengthen supply chain resilience and sustainable competitiveness.

- Establish a supply chain due diligence mechanism (HRDD) to systematically identify and manage environmental, human rights, and operational risks.
- Implement supplier tiering and risk control measures to strengthen supply chain resilience and stability.
- Establish a Supplier Code of Conduct requiring compliance with environmental protection, human rights, occupational safety, and business ethics requirements.
- Implement green procurement and local procurement strategies to reduce supply chain carbon emissions and operational risks.
- Establish supplier environmental and human rights assessment mechanisms to ensure compliance with international regulations such as RoHS and REACH.
- Advance supply chain chemical management and hazardous substance control to reduce environmental and health risks.
- Strengthen supplier education, training, and guidance mechanisms to enhance ESG management capabilities across the supply chain.
- Establish supplier performance evaluation and recognition mechanisms to promote continuous improvement and positive competition.



Material Topic

Sustainable Supply Chain Management - Key Performance Indicators

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Effectively manage supply chain disruption risk: Gain in-depth understanding of suppliers' operating conditions, effectively identify supply interruption risks, and implement appropriate response measures				
Coverage of due diligence assessments for key suppliers	100%	✓ 100%	100%	100%
Comply with supplier sustainability requirements: Require suppliers to sign and comply with the Supplier Social Responsibility and Business Ethics Commitment and restricted hazardous substance requirements, while continuing to implement green partnership and green procurement programs				
Return rate of Supplier Social Responsibility and Business Ethics Commitments	100%	✓ 100%	100%	100%
Local procurement ratio	70%	→ 69%	70%	75%
Green procurement ratio for IT hardware (computers, monitors, image-output devices, laptops) and general office supplies (electrical equipment, stationery, cleaning supplies, toner cartridges)	100%	✓ 100%	100%	100%
Supplier hazardous substance management list response rate	100%	✓ 100%	100%	100%
Return rate of supplier Environmental Hazardous Substance Non-Use Commitments	100%	✓ 100%	100%	100%
Enhance supplier sustainability management capabilities: Strengthen the sustainability management capabilities and resilience of local suppliers				
Training coverage among the top 20 key suppliers	100%	✓ 100%	100%	100%
Completion rate of sustainable procurement management training	100%	✓ 100%	100%	100%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

UNIVACCO regards suppliers as long-term partners. In addition to traditional supply chain management factors such as quality, technology, delivery, and cost, UNIVACCO places environmental, social, and governance (ESG) considerations at the core of supply chain management and is progressively building a responsible and sustainable procurement system.

Through supply chain management, UNIVACCO seeks to create positive impacts by encouraging suppliers to reduce environmental impacts, strengthen human rights and labor-condition management, and build partnerships based on mutual growth. The objective is to establish a business model that balances customer satisfaction with sustainable development.

UNIVACCO organizes supplier sustainability management around three core pillars and systematically advances sustainable supply chain management through a cyclical mechanism of Risk Identification -> Assessment -> Management -> Improvement -> Capability Building. Sustainability requirements are incorporated into procurement decisions and supplier management processes, forming a comprehensive sustainable supply chain management system.

I. Effectively Manage Supply Chain Disruption Risks

Risk identification tools are used to identify potential supply chain risks, including environmental risks, social responsibility risks, and supply stability risks. Tiered management and risk control measures are applied to high-risk suppliers to strengthen supply chain resilience.

II. Comply with Supplier Sustainability Requirements

Supplier sustainability requirements are established to require supply chain partners to comply with principles relating to environmental protection, occupational safety, human rights, and business ethics. Commitment letters, assessments, and audit mechanisms are used to ensure that the supply chain meets UNIVACCO's sustainability requirements.

III. Enhance Supplier Sustainability Management Capabilities

Education and training, awareness programs, audit guidance, and performance evaluation mechanisms are used to continuously strengthen supplier capabilities in environmental management, human rights, and product responsibility, thereby improving overall sustainability performance across the supply chain.



5.8.1 Effectively Managing Supply Chain Disruption Risks

Supply chain stability is critical to operational resilience and customer service quality. UNIVACCO applies a supplier tiering mechanism based on transaction scale, the importance of supplied raw materials, and the degree of impact on product processes. Suppliers are categorized as key or non-key suppliers, with different management strategies applied according to their risk profiles to reduce supply chain disruption risk and ensure operational stability.

In 2025, UNIVACCO transacted with **523 suppliers**, including **72 key suppliers** and **451 non-key suppliers**. Key suppliers primarily provide critical raw materials such as base film, resins, solvents, dyes, and powders. Because supply stability and product quality from these suppliers have a significant impact on production processes and customer delivery schedules, they are treated as priority subjects in supply chain risk management.

To strengthen sustainable supply chain management, UNIVACCO has established a sustainability risk management mechanism for key suppliers covering environmental management, human rights and labor conditions, occupational health and safety, business ethics, regulatory compliance, and hazardous substance management.

In 2025, sustainability risk assessment coverage for key suppliers reached **100%**; the return rate for Supplier Social Responsibility and Business Ethics Commitments reached **100%**; and the return rate for Environmental Hazardous Substance Non-Use Commitments also reached **100%**. These mechanisms continue to strengthen sustainability management capabilities across the supply chain.

For key suppliers, supplier due diligence, commitment signing, hazardous substance management list reviews, and regulatory compliance confirmation are used as the basis for supplier selection and ongoing evaluation.

Suppliers that fail to meet UNIVACCO's sustainability management or regulatory requirements are required to improve within a specified period. Where necessary, their introduction may be suspended or cooperation terminated. In 2025, no supplier was suspended from introduction or terminated.

UNIVACCO has also established an on-site audit mechanism to ensure that sources of key raw materials meet quality, environmental, occupational health and safety, and regulatory requirements. A total of **11 supplier on-site audits** were completed in 2025. Suppliers were required to submit corrective action plans for audit findings, and implementation was followed up to reduce potential supply chain risks and improve supply chain performance and supply stability.

Supplier Due Diligence and Risk Management

UNIVACCO has introduced a supply chain due diligence mechanism covering the following systematic process:

- **Risk Identification:** Identify potential risks based on industry characteristics, geography, and the nature of supplier operations.
- **Risk Assessment:** Conduct ESG assessments through questionnaires, document reviews, and on-site audits.
- **Risk Management:** Classify suppliers as high, medium, or low risk according to the level of risk.
- **Follow-up and Improvement:** Require high-risk suppliers to submit improvement plans and continue follow-up.

UNIVACCO assesses supply chain risks using a risk matrix based on **impact severity** and **likelihood of occurrence**. Management resources are prioritized for high-risk issues. Through this systematic due diligence mechanism, supply chain risks can be effectively identified, managed, and continuously improved.

Supplier Risk Due Diligence

Stakeholders	Core issue	Impact	Likelihood	Risk score	Risk level	Management measures	Remediation	2025 KPI	2025 result	2026 enhancement
New Key Suppliers / Existing Key Suppliers - Environmental Management	Pollution and carbon emissions	High	Medium	High	**High Risk**	• Introduce supplier environmental assessment mechanism (100% coverage)	• Require improvement plans; conduct on-site audit follow-up; place suppliers under observation or terminate cooperation if improvements are not completed	• Environmental assessment coverage 100%	• Environmental assessment coverage 100%	• Reduce the proportion of high-risk suppliers
New Key Suppliers / Existing Key Suppliers - Human Rights and Labor Conditions	Child labor, forced labor, working hours	High	Low	Medium	**Medium Risk**	• Introduce Supplier Code of Conduct (100% signing); social responsibility risk assessment mechanism (100% coverage)	• Require improvement plans; continuous follow-up and assessment; terminate cooperation for non-compliance	• Supplier Social Responsibility and Business Ethics Commitment - 100% signing; social responsibility assessment coverage 100%	• Supplier Social Responsibility and Business Ethics Commitment - 100% signing; social responsibility assessment coverage 100%	• Continue monitoring suppliers in high-risk countries; strengthen social responsibility audits
HSF-Managed Suppliers - Chemical and Hazardous Substance Management	Chemical and Hazardous Substance Management (HSF)	High	Medium	High	**High Risk**	• Implement IECQ QC 080000 system; 100% Environmental Hazardous Substance Non-Use Commitments; 100% list response rate; raw material review mechanism	• Prohibit non-compliant substances; require material replacement; supplier improvement or phase-out	• Environmental Hazardous Substance Non-Use Commitment signing rate 100%; data response rate 100%	• Signing rate 100%; data response rate 100%	• Continue tracking reduction and improvement among suppliers whose items contain hazardous substances
Approved Suppliers with Transactions - Supply Chain Disruption Risk	Delivery and supply stability	Medium	Medium	Medium	**Medium Risk**	• Local procurement strategy; diversified supply sources; supplier evaluation system	• Activate alternative supplier mechanisms; adjust procurement strategies	• Maintain local procurement ratio at 70%	• Local procurement 69%; supply remained stable	• Increase to 75%; strengthen supply chain resilience
High-Risk Suppliers - Insufficient ESG Management Capability	Insufficient ESG Management Capabilities	High	Medium	High	**High Risk**	• Supplier on-site audits; education and training; supplier guidance mechanisms	• Provide improvement guidance; downgrade or terminate cooperation if improvements are not made	• Improve completion rate for supplier on-site audit findings	• Audited 10 existing key suppliers and 1 new key supplier; completion rate for correcting on-site audit findings was 51%	• Introduce a supplier capability-building program
Procurement Personnel - Insufficient ESG Risk Identification Capability	Insufficient ESG Risk Identification Capabilities	Medium	Medium	Medium	**Medium Risk**	• Promote sustainable procurement management training; introduce ESG assessment processes	• Continuous education, training, and capability development	• Sustainable procurement management training completion rate 100%	• Training completion rate 100%	• Establish training KPIs

For non-key suppliers, UNIVACCO develops multiple supply sources and evaluates alternative suppliers to avoid excessive reliance on a single supplier or region. This improves supply chain flexibility and supply stability while reducing risks associated with geopolitics, natural disasters, raw material shortages, and market fluctuations.
In 2025, due diligence assessment coverage for new key suppliers reached 100%, and a supplier risk-tiering mechanism was established, demonstrating broad coverage and strong execution of supply chain risk management.

Number of Alternative Sources Developed	2023	2024	2025
Annual Count	6	8	16
Cumulative Count	27	35	51

Supply Chain Disruption Incidents

No major supply chain disruption occurred from 2023 to 2025, and there was no material impact on operations or finance. Supplier risk tiering, diversified sourcing, and local procurement strategies effectively reduced supply chain disruption risks and strengthened resilience.

Supply Chain Disruption Incidents	2023	2024	2025
Number of Incidents	0	0	0

5.8.2 Compliance with Supplier Sustainability Requirements

UNIVACCO has established a Supplier Code of Conduct requiring suppliers to comply with environmental protection, labor and human rights, occupational safety, business ethics, and regulatory compliance requirements. Supplier commitment letters, assessments, and audits are used to ensure that the supply chain conforms to UNIVACCO's sustainability principles.

Indicator	2023	2024	2025
Return rate of Supplier Social Responsibility and Business Ethics Commitments (%)	100	100	100

5.8.2.1 Local Procurement and Green Procurement Management

UNIVACCO gives priority to local suppliers in Taiwan to promote regional economic development, reduce transportation-related carbon emissions and supply chain risks, and strengthen supply chain resilience and responsiveness. Local procurement mainly covers raw materials, equipment maintenance, and local services. The overall local procurement ratio has remained relatively stable. In 2025, the local procurement ratio was **69%**, slightly lower than in 2024. This was primarily due to changes in the international supply chain and the need to manage raw material supply risks, prompting UNIVACCO to moderately diversify supply sources to enhance supply stability and resilience. Nevertheless, local procurement remains a management priority.

Going forward, UNIVACCO will continue strengthening local supply chain partnerships while balancing resilience and risk management, with a target of reaching **75% local procurement** by 2030. UNIVACCO will also prioritize suppliers that have implemented management systems such as ISO 14001 and ISO 45001 to reduce supply chain carbon emissions and operational risks.

Indicator	2023	2024	2025
Local procurement ratio (%)	70	70	69

UNIVACCO aims to develop environmentally responsible products and implement green operations, based on the principle that corporate growth and the ecological environment should coexist and prosper together. The green procurement strategy aligns with SDG 12: Responsible Consumption and Production and promotes efficient resource use and sustainable production models through a green procurement management mechanism. Since 2021, UNIVACCO has implemented a systematic green procurement management framework built around four dimensions:

- Commitment to green procurement implementation
- Green procurement strategy and target setting
- Green supply chain management
- Green procurement implementation, self-review, and continuous improvement

Through systematic management, the procurement model is being transformed from a traditional linear economy toward a circular economy, improving resource efficiency and reducing environmental impacts. Green procurement principles are incorporated into procurement management procedures. Procurement personnel and suppliers are required to follow principles including energy saving and carbon reduction, reduction of single-use items, and greater resource circularity. Products carrying environmental labels or complying with international environmental standards are prioritized to ensure that products comply with the following principles throughout their life cycle:

- Low energy consumption
- Low toxicity
- Recyclability and reuse
- Environmental responsibility

Green procurement implementation is also incorporated into procurement staff performance evaluations to ensure that sustainable procurement strategies are effectively embedded in daily operations.

Indicator	2023	2024	2025
Green procurement ratio for IT products (%)	100	100	100
Green procurement ratio for general office supplies (%)	100	100	100

Note 1: IT hardware includes computers, monitors, image-output devices, and laptops.
Note 2: General office supplies include electrical equipment, stationery, cleaning supplies, and toner cartridges.

Results of the green procurement mechanism include:

- Green procurement ratio reached 100%, demonstrating full implementation of the green procurement policy.
- Environmental impacts over the product life cycle were effectively reduced.
- Green industry development and sustainable supply chain transformation were supported.
- UNIVACCO received local recognition as a **High-Performing Green Procurement Enterprise** in 2025.

5.8.2.2 Supplier Environmental Management

UNIVACCO has established a supplier environmental risk-tiering system that assesses pollution prevention, energy use, and carbon emissions management. Suppliers are classified as high, medium, or low risk to ensure compliance with applicable regulations and environmental standards.

Indicator	2023	2024	2025
Environmental assessment coverage for new key suppliers (%)	-	100%	100%
Environmental assessment coverage for existing key suppliers (%)	-	100%	100%
New key supplier tiering	0	High 0 Medium 0 Low 3	High 0 Medium 0 Low 1
High environmental risk ratio among new key suppliers (%)	-	0%	0%
Existing key supplier tiering	Improvement recommendations only; no formal tiering yet	High 2 Medium 3 Low 5	High 3 Medium 2 Low 5
High environmental risk ratio among existing key suppliers (%)	-	20%	30%

Note: Supplier risk tiering applies to key suppliers. General suppliers are managed for environmental risk through document review.

High-risk suppliers are required to submit environmental improvement plans and are subject to follow-up and guidance. Improvement items identified for high-risk suppliers in 2024 were followed up in 2025, resulting in a 51% completion rate. Suppliers that fail to meet standards are placed on an observation list or may have cooperation on new items terminated.

UNIVACCO will continue to strengthen suppliers' environmental management capabilities and provide environmental management guidance and improvement recommendations where necessary. UNIVACCO has set a target to reduce the proportion of high-risk suppliers to 10% by 2030.

Supply Chain Environmental Impact Management

UNIVACCO continues to identify potential negative environmental impacts among suppliers through environmental risk assessments, document reviews, and on-site inspections. Risks assessed include pollution prevention, energy management, greenhouse gas emissions, waste management, and environmental regulatory compliance. Improvement actions are tracked according to risk level, and high-risk suppliers are required to submit and implement improvement plans.

2025 Supplier Environmental Assessment Results

Item	Number of Suppliers
Suppliers completing environmental assessment	72
Suppliers identified with negative environmental impacts	0
Suppliers under improvement follow-up	3
Suppliers with cooperation terminated	0

Note 1: Negative environmental impacts include violations of environmental laws, deficiencies in pollution prevention, waste management, greenhouse gas management, and energy management.
Note 2: Improvement follow-up primarily covers suppliers classified as high environmental risk. Although no major negative environmental impacts were identified, implementation of improvement measures continues to be tracked.

No material environmental regulatory violations or major negative environmental impacts were identified in the 2025 supplier environmental assessments. UNIVACCO will continue strengthening supply chain environmental risk management and supporting suppliers in reducing environmental risks and improving sustainable supply chain management performance.

5.8.2.3 Supplier Social Responsibility Management

For social responsibility, UNIVACCO has established a supplier risk assessment mechanism focusing on human rights, labor conditions, occupational safety, and business ethics. The Supplier Code of Conduct and risk assessment mechanisms classify suppliers as high, medium, or low risk to identify and manage human rights risks.

Indicator	2023	2024	2025
Social responsibility assessment coverage for new key suppliers (%)	-	100%	100%
Social responsibility assessment coverage for existing key suppliers (%)	-	100%	100%
New key supplier tiering	-	High 0 Medium 0 Low 3	High 0 Medium 0 Low 1
High social responsibility risk ratio among new key suppliers (%)	-	0%	0%
Existing key supplier tiering	Not included in audit / tiering system	High 0 Medium 0 Low 10	High 0 Medium 0 Low 10
High social responsibility risk ratio among existing key suppliers (%)	-	0%	0%

Supplier social responsibility assessment coverage reached 100% in 2025. The assessment results indicate that overall social responsibility, human rights, and labor risks in the supply chain are effectively controlled. Through regular assessment and monitoring, UNIVACCO keeps these risks within acceptable ranges and establishes preventive and improvement mechanisms for potentially at-risk suppliers. The 2030 target is to maintain the high-risk ratio among key suppliers at 0%.

Supply Chain Social Impact Management

UNIVACCO continuously manages social responsibility risks in the supply chain through supplier social responsibility assessments, document reviews, and risk investigations. Potential negative social impacts include human rights violations, labor conditions, occupational health and safety, discrimination, forced labor, child labor, and business ethics. High-risk suppliers are required to submit improvement measures and are subject to ongoing follow-up.

2025 Supplier Social Responsibility Assessment Results

Item	Number of Suppliers
Key suppliers completing social responsibility assessment	72
Key suppliers identified with negative social impacts	0
Suppliers under improvement follow-up	0
Key suppliers with cooperation terminated	0

Note: Negative social impacts include human rights violations, forced labor, child labor, discrimination, occupational health and safety deficiencies, labor-condition violations, and business ethics violations.

No major negative social impacts were identified in the 2025 supplier assessments. If a supplier is found to be involved in a material human rights, labor-condition, or occupational health and safety risk incident, UNIVACCO will require an improvement plan and follow-up; where necessary, the supplier may be placed under observation or cooperation may be terminated.

UNIVACCO also supports suppliers in improving human rights, labor conditions, and social responsibility management through Supplier Code of Conduct communication, document guidance, periodic risk reviews, and sustainability engagement. UNIVACCO will continue to advance sustainable supply chain management and human rights due diligence, strengthen supplier social responsibility risk management, reduce potential social risks, and work with suppliers to build a sustainable supply chain.

5.8.2.4 Environmental and Chemical Management

UNIVACCO has implemented the **IECQ QC 080000 Hazardous Substance Process Management System** and established a comprehensive supply chain chemical management mechanism covering product design, raw material procurement, and supplier management. This helps ensure compliance with international regulations such as RoHS and REACH and reduces environmental and human health risks.

Supply chain management measures include:

- Require suppliers to sign an Environmental Hazardous Substance Non-Use Commitment.
- Establish a hazardous substance management list and require regular responses and updates.
- Conduct regulatory compliance reviews during the introduction of raw materials.

Indicator	2023	2024	2025
Return rate of supplier Environmental Hazardous Substance Non-Use Commitments (%)	100	100	100
Supplier hazardous substance management list response rate (%)	100	100	100
New products failing to comply with regulations (cases)	0	0	0

Overall, UNIVACCO's supply chain chemical management mechanism has operated stably and effectively:

- Supplier commitment and data response rates reached 100% for three consecutive years, demonstrating broad coverage and strong supplier cooperation.
- No new products failed to comply with regulations, demonstrating effective controls in product design and raw material review.
- Hazardous substance risks were effectively reduced, helping ensure compliance with international regulations and customer requirements.

5.8.3 Enhancing Supplier Sustainability Management Capabilities

5.8.3.1 Education, Training, and Supply Chain Capability Building

UNIVACCO closely integrates education and training with supply chain management mechanisms by:

- Incorporating sustainable procurement requirements into supplier assessment and tiered management.
- Using education and training to strengthen the ESG implementation capabilities of suppliers and procurement personnel.
- Incorporating supplier sustainability performance into evaluation and recognition mechanisms.

This creates a closed-loop management model of **Education & Training -> Assessment -> Improvement -> Recognition**, continuously improving overall supply chain sustainability performance.

Supplier Sustainability Communication and Capability Building

UNIVACCO regularly holds supplier conferences in accordance with supplier management procedures to strengthen supplier awareness and management capabilities across environmental, social, and governance (ESG) topics. Systematic communication and education help suppliers understand UNIVACCO's sustainability requirements and international regulatory trends while strengthening environmental and social risk management capabilities.

Indicator	2023	2024	2025
Training coverage among the top 20 key suppliers (%)	100	100	100

UNIVACCO also evaluates supplier ESG performance and publicly recognizes high-performing suppliers at the annual supplier conference to encourage continued improvements in supply chain sustainability performance.

Supplier Sustainability Management Promotion and Capacity Building

2025 Supplier Conference



Recognition of Outstanding Suppliers



Internal Education and Training

To strengthen procurement personnel's professional capabilities in sustainable supply chain management, UNIVACCO continues to implement sustainable procurement training and incorporates supply chain management targets into the annual training plan. Through the mandatory course Sustainable Procurement Management, procurement personnel build the capability to identify ESG risks in daily operations and ensure that sustainable procurement policies are effectively applied in supplier management and procurement decisions.

Indicator	2023	2024	2025
Green procurement training completion rate (%)	86	83	100

Through supplier communication and internal education and training, UNIVACCO has effectively strengthened supply chain sustainability management capabilities:

- Procurement staff training completion reached 100%, ensuring internal capabilities for sustainable procurement implementation.
- Supplier ESG awareness improved significantly, with suppliers able to support UNIVACCO's environmental and human rights management requirements.
- A supplier recognition mechanism was established to promote positive competition and continuous improvement.

Future priorities include:

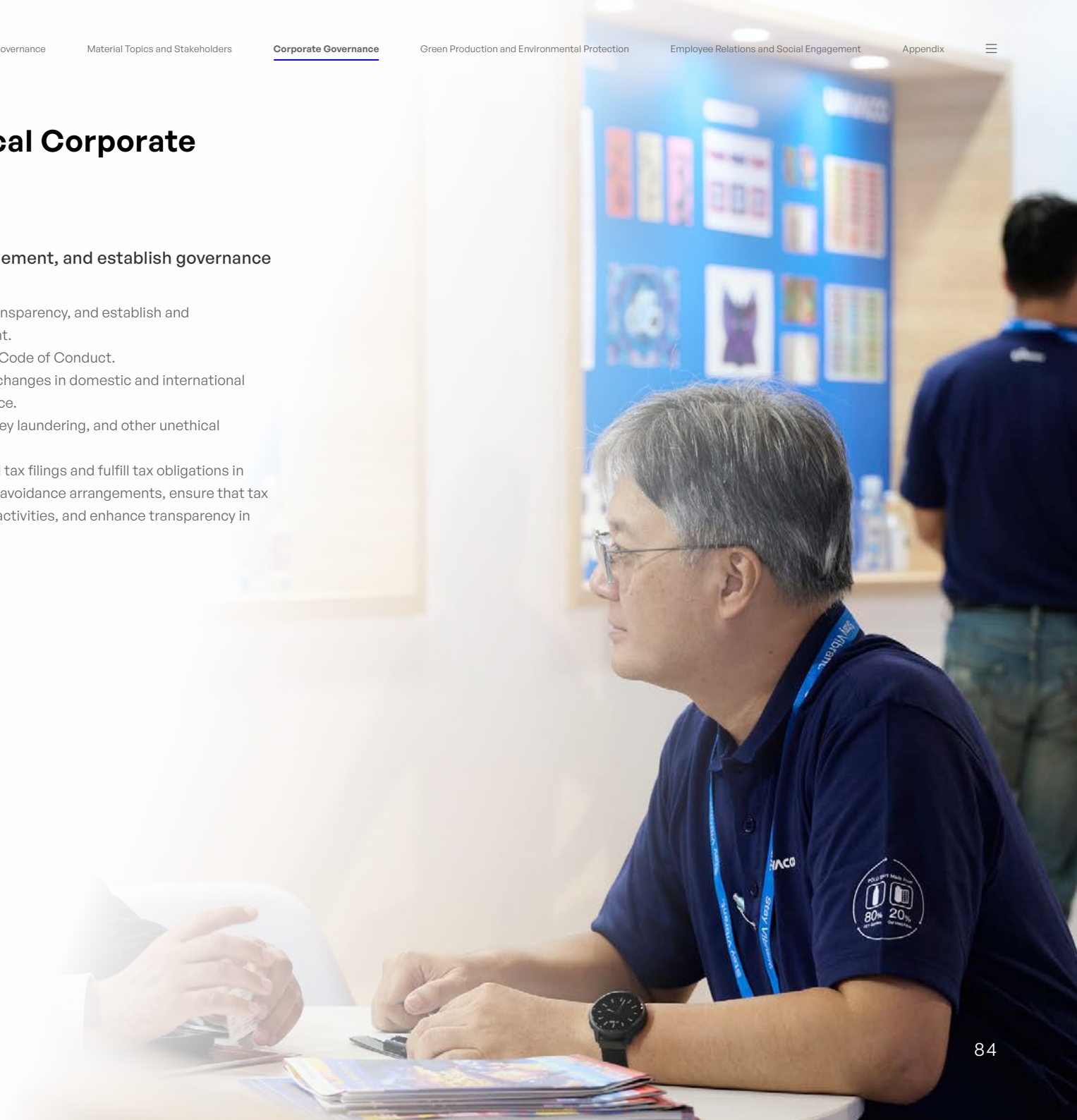
- Expanding supplier education and training coverage.
- Establishing supplier ESG training KPIs, including coverage and training hours.
- Strengthening dedicated guidance mechanisms for high-risk suppliers.
- Integrating supply chain decarbonization with climate risk management.

5.9 Business Ethics and Ethical Corporate Management

Policy Commitment

Implement regulatory compliance and ethical management, and establish governance structures and practical operating standards.

- Conduct business based on fairness, honesty, integrity, and transparency, and establish and continuously deepen a corporate culture of ethical management.
- Implement employee education and training to strengthen the Code of Conduct.
- Establish a regulatory compliance system and regularly review changes in domestic and international laws and regulations relevant to operations to ensure compliance.
- Proactively prevent corruption, conflicts of interest, fraud, money laundering, and other unethical conduct, and provide adequate whistleblowing channels.
- Comply with tax laws in all locations of operation, make truthful tax filings and fulfill tax obligations in accordance with law, refrain from tax evasion or aggressive tax avoidance arrangements, ensure that tax burdens are aligned with the economic substance of business activities, and enhance transparency in tax information disclosure.



Material Topic

Ethical Corporate Management and Compliance

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Implement ethical management: Establish integrity-based ethical conduct standards, ethical management guidelines, and procedures for handling unethical or dishonest conduct				
Employee integrity training completion rate	100%	94%	100%	100%
Anti-corruption risk assessment coverage	100%	100%	100%	100%
Political contributions	0	0	0	0
Major corruption or ethical management violation cases	0	0	0	0
Violations of laws relating to anti-competitive behavior, antitrust, or monopoly practices	0	0	0	0

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

UNIVACCO has established a comprehensive anti-corruption and business ethics management system in accordance with its Ethical Corporate Management Best Practice Principles, Code of **Ethical Conduct, Procedures for Ethical Management and Guidelines for Conduct, and Whistleblowing System Management Procedures**. The Ethical Corporate Management Team under the Corporate Sustainability Development Committee, which is overseen by the Board of Directors, is responsible for implementation and management.

UNIVACCO incorporates conflict-of-interest management into its corporate governance and risk management framework. Directors, managers, and all employees are explicitly required to avoid circumstances that could affect impartial judgment or create improper benefits while performing their duties. Where a matter involves the individual or a related party, the person concerned must proactively disclose the relationship and recuse themselves in accordance with applicable requirements, while the responsible function conducts the necessary review and management. Directors must also recuse themselves from Board discussion and voting when a conflict of interest is involved, ensuring the fairness and independence of decision-making.

Conflict-of-interest management covers matters such as related-party transactions, concurrent positions, investment relationships, interests involving suppliers or customers, procurement or tender-related interests, acceptance of improper gifts, and other circumstances that may affect impartial performance of duties.

Related-party transactions are handled in accordance with UNIVACCO's Procedures for Ethical Management and Guidelines for Conduct and other applicable management requirements. Directors, managers, and employees must proactively declare conflicts of interest and follow required recusal and review procedures. Material matters must be submitted to the Board for review or disclosed in accordance with applicable laws. The Internal Audit function and responsible units regularly monitor implementation.

In 2025, no material conflict-of-interest incidents occurred, no Director violated recusal requirements due to a conflict of interest, and all related-party transactions were handled in accordance with internal control procedures and applicable laws without material violations.

Under the Whistleblowing System Management Procedures, UNIVACCO provides multiple accessible whistleblowing and grievance channels for employees and stakeholders to raise suggestions, concerns, grievances, or reports via email, telephone, or other means. Anonymous reporting is supported, and the identity of whistleblowers and the content of reports are strictly protected. Retaliation in any form is expressly prohibited.

All whistleblowing and grievance cases are received by the Internal Audit Office as the dedicated responsible unit and handled through the standard process of **Report / Grievance -> Acceptance -> Investigation -> Tiered Handling**. For substantiated cases, corrective, remedial, or improvement measures are implemented according to the nature of the case, and internal controls are strengthened to reduce the risk of recurrence.

UNIVACCO has also established a mechanism for reporting material concerns. Matters involving ethical management, regulatory compliance, material operational risks, or senior management may be promptly communicated to senior management, the Audit Committee, or the Board. Where a report, grievance, or internally identified case is assessed as material or involves a senior executive, it is submitted to the Audit Committee or Board for review in accordance with applicable requirements, with subsequent investigation and handling performed by the responsible units to ensure fairness, independence, and effectiveness.

The Internal Audit Office and relevant management units periodically consolidate whistleblowing cases, ethical management implementation, and major risk events, and report to the Board at least annually to strengthen governance oversight and risk control. Through education and internal communication, UNIVACCO also strengthens employee awareness of conflicts of interest and ethical management and incorporates ethical conduct into performance evaluation and reward and disciplinary systems.

In 2025, relevant training courses were conducted for **194 participants**, with **119 total training hours** and an average of **0.61 hours per participant**.



5.9.1 Corruption Risk Assessment and Control

UNIVACCO follows a risk-based approach to identify unethical conduct and assess anti-corruption risks across business activities, and has established related controls to reduce corruption risk and strengthen its culture of ethical management.

1. Scope of Risk Assessment

Corruption risk assessments cover all operating locations and key departments, including Procurement, Sales, and Supply Chain Management. Assessment coverage reached **100% in 2025**.

Indicator	2023	2024	2025
Anti-corruption risk assessment coverage (%)	100	100	100

2. Identification of Corruption Risk Types

UNIVACCO's Procedures for Ethical Management and Guidelines for Conduct clearly define types of unethical conduct, including:

a. Improper benefits, including bribery, kickbacks, and gifts
b. Political contributions
c. Facilitation payments, which are expressly prohibited
d. Conflicts of interest
e. Unfair competition and insider trading

3. Control Mechanisms

For high-risk scenarios, UNIVACCO has established measures including:

a. Setting thresholds for benefits received, such as the NT$5,000 standard
b. Establishing procedures for reporting and handling benefits received
c. Explicitly prohibiting facilitation payments and providing reporting mechanisms
d. Establishing supplier integrity assessment mechanisms prior to transactions

4. Assessment Results

The 2025 anti-corruption risk assessment identified no material corruption risk incidents, indicating that the relevant controls are effective.

2025 Risk Identification Record

Process	Risk Scenario	Corruption Risk	Risk Level	Controls	Oversight / Reporting	KPI	2025 Results	Continuous Improvement
Sales	Agent and Commission Management	Bribery concealed through excessive commissions or consulting fees	**High**	• Multi-level approval • Reasonableness review of commissions • Prohibition of improper benefits	• Whistleblowing channels • Internal audit	Agent review coverage 100%	Achieved 100%	Strengthen agent background checks
Procurement	Supplier and Procurement Management	Kickbacks or unfair supplier selection	**Medium**	• Three-quotation comparison • Segregation of duties • Gift-value controls	• Whistleblowing system • Internal audit	Supplier assessment coverage 100%	Achieved 100%	Promote procurement rotation mechanisms
R&D	Confidentiality and Intellectual Property Management	Obtaining confidential business information through bribery	**Medium**	• Access controls • Confidentiality agreements • Data protection	• Whistleblowing mechanism • Audit follow-up	R&D personnel NDA signing rate 100%	Achieved 100%	Strengthen access-right audits
Compliance	Interaction with Government Agencies	Facilitation payments or improper transfer of benefits	**High**	• Strict prohibition • Approval procedures • Expense review	• Whistleblowing and reporting mechanisms	Government-interaction record rate 100%	Achieved 100%	Establish formal reporting records

5. Continuous Improvement

UNIVACCO conducts anti-corruption risk assessments annually and continuously optimizes controls based on assessment results to strengthen governance maturity and reduce operational risk.

5.9.2 Communication of Anti-Corruption Policies and Ethical Corporate Management Training

To embed a culture of ethical management, UNIVACCO uses policy communication, education and training, and supply chain management to ensure that anti-corruption policies are effectively communicated and implemented across operations. UNIVACCO will continue expanding supply chain training coverage and strengthening the maturity of business ethics management.

1. Senior Management Commitment and Policy Communication

The Board of Directors and senior management lead the promotion of an ethical management culture:

a. Directors and managers are required to sign ethical management declarations.
b. A Declaration of Compliance with Ethical Corporate Management Policies has been established.
c. Senior executives communicate integrity principles through internal meetings and awareness activities.

2. Education, Training, and Completion Rates

UNIVACCO regularly provides integrity training covering ethical management, anti-corruption, business ethics, conflicts of interest, and whistleblowing mechanisms.

- At least one integrity awareness program is conducted each year. In 2025, total training time for ethical management and anti-corruption education was **119 hours**.
- Training is planned based on a risk-oriented approach, prioritizing governance bodies and indirect employees more likely to be involved in Procurement, Sales, Finance, and Management functions. In 2025, the anti-corruption training completion rate for indirect employees reached **94%**. UNIVACCO will continue using education and awareness mechanisms to strengthen employee integrity awareness and regulatory compliance capabilities.

Indicator	2025
Employee integrity training completion rate (%)	94

Note: UNIVACCO had previously conducted ethical management communication and training from time to time. A formal statistical and management mechanism for such training was established in 2025, and related data have therefore been disclosed starting from 2025.

3. Institutional Implementation and HR Integration

a. Incorporate ethical management into performance evaluation and human resources management systems.
b. Strengthen employees' compliance with and implementation of anti-corruption policies.

4. Supply Chain and Business Partner Engagement

UNIVACCO extends anti-corruption requirements to its supply chain and business partners by:

a. Establishing integrity assessments prior to transactions.
b. Avoiding transactions with parties that have records of unethical conduct.
c. Incorporating anti-corruption clauses into contracts, allowing termination in the event of violations.
d. Requiring all 72 key raw-material suppliers meeting specified annual transaction thresholds in 2025 to sign the **Supplier Social Responsibility and Business Ethics Commitment**, achieving a 100% signing rate.

In accordance with GRI 205-2, UNIVACCO tracks the coverage of ethical corporate management and anti-corruption policy communication and training to ensure that governance bodies, employees, and business partners fully understand UNIVACCO's policies and requirements.

Ethical Corporate Management and Anti-Corruption Policy Communication

Audience	Persons / Suppliers to be Covered	Completed	Coverage
Governance bodies	9 persons	9 persons	100%
Employees	514 persons	503 persons	98%
Suppliers	72 suppliers	72 suppliers	100%

Note: Employees who had not completed communication activities were mainly employees assigned overseas; supplementary communication will be provided upon their return or at an appropriate time.

Ethical Corporate Management and Anti-Corruption Training

Audience	Persons / Suppliers to be Trained	Completed	Coverage
Governance bodies	9 persons	9 persons	100%
Indirect employees	207 persons	194 persons	94%
Suppliers	Communication primarily through commitment signing and policy awareness; not included in training statistics		

Note: UNIVACCO applies a risk-based training approach, prioritizing governance bodies and indirect employees whose functions are more likely to involve Procurement, Sales, Finance, and Management.

5.9.3 Confirmed Corruption Incidents and Handling

UNIVACCO has established a comprehensive whistleblowing and investigation mechanism under its Whistleblowing System Management Procedures, providing employees and stakeholders with multiple secure reporting channels to ensure that unethical conduct can be promptly disclosed and properly handled.

1. Whistleblowing and Reporting Mechanisms

Multiple anonymous reporting channels are available, including written reports, telephone, email, and in-person reporting. The Internal Audit Office serves as the dedicated receiving unit.

2. Investigation and Handling Process

Whistleblowing cases follow the standard process:

Report -> Dedicated Unit Acceptance -> Investigation -> Tiered Handling

If a case involves senior management, it is submitted to the Audit Committee for review and may be referred to judicial authorities depending on the circumstances.

3. Whistleblower Protection

UNIVACCO has established protection mechanisms including:

a. Anonymous and confidential reporting
b. Explicit prohibition of retaliation in any form
c. Whistleblower rewards where appropriate
d. Retention of whistleblowing case records for at least five years

4. Improvement and Feedback

For substantiated cases, UNIVACCO will:

a. Review and strengthen internal controls
b. Implement improvements to prevent recurrence
c. Regularly report implementation status to the Board

5. Disclosure of Violations

No material corruption or ethical management violation occurred in 2025, and no employees or business partners were subject to penalties or legal proceedings for corruption.

Indicator	2023	2024	2025
Major corruption or ethical management violation cases	0	0	0

5.9.4 Anti-Competitive Conduct and Regulatory Compliance

UNIVACCO upholds the principles of ethical management and fair competition, strictly complies with relevant laws such as fair trade and antitrust laws, and uses systematic management mechanisms to ensure fairness and transparency in all business activities.

I. Policies and Management Systems

In accordance with the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, UNIVACCO includes fair competition among key management requirements and explicitly prohibits:

a. Unfair competitive conduct
b. Collusion, monopoly practices, or price manipulation
c. Obtaining commercial benefits through improper means
d. Conduct that restricts competition or creates market monopolies

All employees are required to follow principles of integrity and fair dealing in business activities.

II. Risk Controls and Training

Measures to reduce anti-competitive risks include:

a. Incorporating anti-competitive conduct into ethical management risk assessments
b. Regular education and training on ethical corporate management and compliance
c. Internal control and review mechanisms
d. Monitoring of misconduct through whistleblowing systems

III. Disclosure of Violations

In 2025, UNIVACCO had no violations of laws relating to anti-competitive behavior, antitrust, or monopoly practices, and was not involved in related litigation or regulatory penalties.

Indicator	2023	2024	2025
Violations of laws relating to anti-competitive behavior, antitrust, or monopoly practices	0	0	0

IV. Sustainability and Governance Implications

By implementing fair competition and ethical management, UNIVACCO:

a. Reduces legal and operational risks
b. Maintains market order and fairness
c. Enhances corporate reputation and customer trust
d. Meets international supply chain and sustainability assessment requirements such as EcoVadis

V. Continuous Improvement

Fair competition and antitrust principles are incorporated into the ethical management system, while education, training, and internal audit mechanisms continue to strengthen compliance awareness and support long-term compliant and sustainable operations.

5.9.5 Political Contribution Policy and Implementation

UNIVACCO upholds ethical management and political neutrality and, in principle, does not make political contributions, thereby maintaining the fairness and independence of its operations.

I. Policy and Management Principles

The Procedures for Ethical Management and Guidelines for Conduct specify procedures for political contributions. If a political contribution is exceptionally required, it must:

a. Comply with applicable laws
b. Be approved by the Chair of the Board
c. Be submitted to the Board for resolution if a single contribution exceeds NT$1 million
d. Be fully documented in writing and accounted for in accordance with law
e. Not be linked to commercial benefits or improper exchange conditions

II. 2025 Implementation

UNIVACCO made no political contributions in 2025, with related expenditures of **NT$0**.

Indicator	2023	2024	2025
Political contributions (NT$)	0	0	0

III. Risk Control and Compliance

UNIVACCO regularly reviews relevant expenditures and business activities through its ethical management system and internal controls to ensure that no political contributions or improper transfers of benefits occur.

5.9.6 Governance and Oversight Mechanisms

UNIVACCO has established a multi-level governance and oversight structure to ensure effective operation of the ethical management system:

- **Board of Directors**: Ultimate oversight responsibility
- **Corporate Sustainability Development Committee**: Policy planning and implementation
- **Ethical Corporate Management Team**: System implementation and day-to-day monitoring
- **Internal Audit Office**: Whistleblowing intake, investigations, and internal audits

Each unit regularly reviews implementation, and progress on ethical management and risk management is reported to the Board at least annually.

5.9.7 Ethical Management Performance

By integrating ethical management systems, operating procedures, and whistleblowing mechanisms, UNIVACCO has established a complete management cycle covering risk identification, standards of conduct, oversight and control, and improvement feedback.

In 2025, no material corruption incidents occurred, UNIVACCO was not involved in anti-competitive conduct, and no political contributions were made, demonstrating the effective operation of the overall ethical management system.

5.10 Tax Governance and Transparent Disclosure

Policy Commitment

Implement regulatory compliance and ethical management, and establish governance structures and practical operating standards.

- Conduct business based on fairness, honesty, integrity, and transparency, and establish and continuously deepen a corporate culture of ethical management.
- Implement employee education and training to strengthen the Code of Conduct.
- Establish a regulatory compliance system and regularly review changes in domestic and international laws and regulations relevant to operations to ensure compliance.
- Proactively prevent corruption, conflicts of interest, fraud, money laundering, and other unethical conduct, and provide adequate whistleblowing channels.
- Comply with tax laws in all locations of operation, make truthful tax filings and fulfill tax obligations in accordance with law, refrain from tax evasion or aggressive tax avoidance arrangements, ensure that tax burdens are aligned with the economic substance of business activities, and enhance transparency in tax information disclosure.

Material Topic

Ethical Corporate Management and Compliance

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Implement ethical management: Establish integrity-based ethical conduct standards, ethical management guidelines, and procedures for handling unethical or dishonest conduct				
Material tax disputes	0 cases	✓ 0 cases	0 cases	0 cases

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.



5.10.1 Tax Governance and Management Approach

UNIVACCO upholds the principles of ethical management and regulatory compliance, fulfills its tax obligations in accordance with law, and incorporates tax management into its corporate governance framework. UNIVACCO ensures that all tax practices comply with applicable laws and international standards and does not shift profits through low-tax jurisdictions, so that tax burdens remain consistent with the economic substance of its operations. Tax management is carried out by the Finance function and overseen by senior management. Material tax matters are reviewed and managed in accordance with UNIVACCO's governance mechanisms. UNIVACCO's tax policy principles are as follows:

a. Comply with tax laws in every jurisdiction in which UNIVACCO operates, make truthful filings, and pay taxes in accordance with law.
b. Refrain from tax evasion or aggressive tax avoidance arrangements.
c. Base tax planning on economic substance and avoid improper profit shifting.
d. Maintain transparency in financial and tax information and ensure the accuracy and completeness of disclosure.
e. Support local economic development and public infrastructure and fulfill corporate social responsibility.

5.10.2 Tax Governance, Control, and Risk Management

UNIVACCO incorporates tax risk into its overall internal control and risk management system. The Finance function is responsible for execution, supported by internal controls, internal audits, and management oversight to ensure the compliance and effectiveness of tax operations.

I. Management Mechanisms

a. Tax operations are handled in accordance with internal control systems and standard operating procedures.
b. Tax law changes in each jurisdiction are reviewed regularly and operating procedures are adjusted promptly.
c. UNIVACCO works annually with external professional organizations, including international professional accounting firms, to ensure the accuracy and compliance of tax filings. Related assurance procedures for 2025 were completed by Ernst & Young.
d. Material tax matters are reviewed by management and overseen in accordance with corporate governance mechanisms.

II. Tax Risk Controls

UNIVACCO uses systematic risk management mechanisms to identify and control tax risks, including:

a. Reducing the risk of tax filing errors and penalties.
b. Ensuring consistency of financial and tax information across departments.
c. Strengthening tax compliance and the effectiveness of internal controls.
d. Conducting periodic tax risk assessments and reviews.

5.10.3 Stakeholder Engagement and Tax Communication

UNIVACCO upholds the principles of ethical management and information transparency and values constructive interaction with tax authorities and stakeholders. UNIVACCO is committed to open, transparent, and trust-based communication to reduce tax uncertainty and ensure compliant operations.

I. Interaction with Tax Authorities

UNIVACCO maintains sound communication with government agencies and relevant organizations and manages tax matters in a proactive and cooperative manner by:

a. Completing tax filings in accordance with law.
b. Cooperating with reviews and examinations by competent authorities.
c. Responding promptly to tax-related requests.
d. Using advance consultation and proactive communication for material or uncertain tax matters.

II. Information Disclosure and Transparency

UNIVACCO discloses tax-related information through financial statements, public information, and sustainability reports to ensure transparency and consistency and to respond to stakeholder concerns regarding tax compliance.

III. Tax Dispute Management

If a tax dispute arises, UNIVACCO follows statutory procedures to communicate and negotiate with the competent authority and handles the matter lawfully, prudently, and transparently to reduce potential impacts on operations. No material tax dispute occurred in 2025.

Indicator	2023	2024	2025
Material tax disputes (cases)	0	0	0

5.10.4 Country-by-Country Tax Disclosure

UNIVACCO operates across multiple countries and files tax returns and pays taxes in accordance with local tax laws. UNIVACCO follows the principle of tax transparency, ensures that profits in each region are aligned with substantive operating activities, and does not engage in improper tax arrangements or profit shifting.

I. Disclosure Principles

UNIVACCO's major operating locations include Taiwan and other overseas regions, with activities primarily comprising manufacturing, sales, and services. Tax obligations are fulfilled in accordance with local laws. Considering the relatively limited scale of overseas operations, commercial sensitivity, and current disclosure practices, UNIVACCO currently adopts a regional disclosure approach rather than full country-by-country disclosure, while overall tax information is disclosed in the financial statements.

II. Regional Operations and Tax Overview

Operating Region	Income Tax Paid	%	Profit Before Tax	%	Current Income Tax Payable	%
Republic of China (Taiwan)	83,169	59.90%	407,652	71.32%	57,500	95.29%
North America	48,589	35.00%	119,702	20.94%	0	0.00%
Other	7,083	5.10%	44,198	7.74%	2,843	4.71%
Total	138,841	100.00%	571,552	100.00%	60,343	100.00%

Unit: NT$ thousand

Notes:
1. Profit before tax, current income tax payable, and income tax paid are classified by the principal operating regions of UNIVACCO and its subsidiaries.
2. In certain overseas regions, current income tax payable was zero due to local tax incentives, loss carryforwards, or deferred income tax effects.

III. Tax Consistency and Transparency

UNIVACCO ensures that profit allocation across operating locations is consistent with actual economic activities and does not shift profits through low-tax jurisdictions or engage in improper tax arrangements.

IV. Future Plans

UNIVACCO will continue monitoring international tax disclosure trends, including the **Base Erosion and Profit Shifting (BEPS)** Action Plan and tax transparency requirements in various jurisdictions, and will assess the feasibility of progressively enhancing country-by-country tax disclosure to respond to stakeholder expectations for greater tax transparency.

Note: BEPS (Base Erosion and Profit Shifting) is an international tax initiative proposed by the Organisation for Economic Co-operation and Development (OECD) to prevent multinational enterprises from shifting profits to low-tax jurisdictions, thereby eroding national tax bases. It emphasizes that companies should be taxed reasonably where their substantive economic activities take place.

5.11 Risk Management and Response Mechanisms

Policy Commitment

Monitor global risk trends, establish structured risk management processes, reduce operational impacts, and identify business opportunities.

- Establish a comprehensive risk management system and use systematic management mechanisms to reduce operational risks and support sustainable operations.
- Implement risk identification, assessment, monitoring, and response mechanisms to strengthen the ability to respond to changes in the internal and external environment.
- Incorporate environmental, social, and governance (ESG) risks into the enterprise risk management framework and strengthen sustainability risk management.
- Regularly review material risk issues and continuously improve the risk management system and internal control mechanisms.
- The Risk Management Team under the Corporate Sustainability Development Committee coordinates risk management activities and ensures effective operation of the management mechanisms.
- Strengthen the management of material risks including regulatory compliance, information security, supply chain management, occupational safety, and climate change to reduce impacts on operations.



Risk Management

Target Achieved

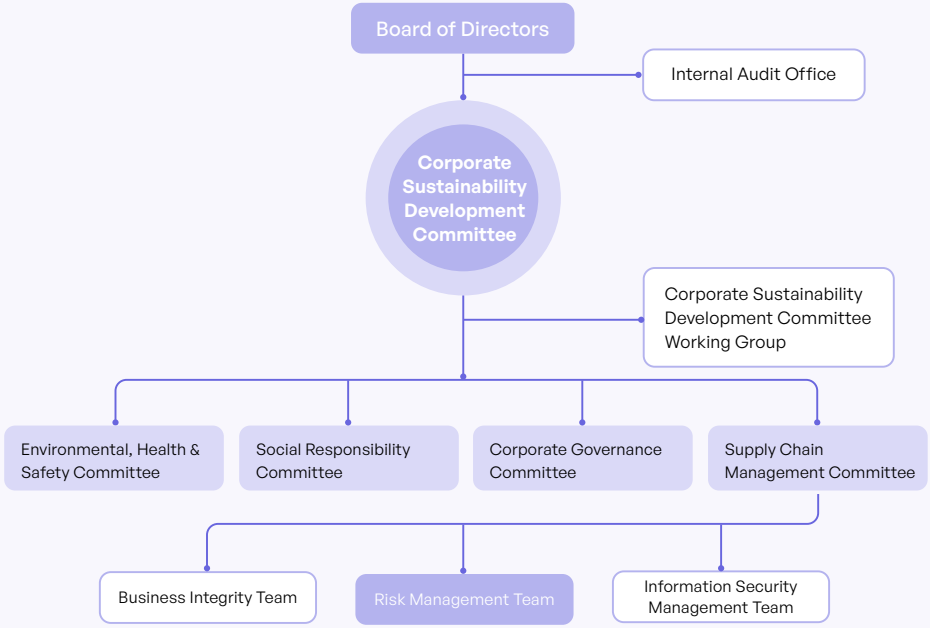
Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Advance risk management: Continuously adjust and improve risk management practices to protect stakeholder rights and interests and optimize the allocation of UNIVACCO resources				
Material operational disruption risk incidents across global Group sites	0 cases	✓ 0 cases	0 cases	0 cases
Material risk item improvement rate	≥80%	✓ 80%	≥80%	≥80%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.

UNIVACCO has established a comprehensive risk management system based on its **Risk Management Policy and Procedures** and with reference to the international risk management standard **ISO 31000**. The system covers operational, financial, environmental, social, and governance (ESG) dimensions. Through systematic processes for risk identification, assessment, response, monitoring, and disclosure, UNIVACCO can effectively address internal and external uncertainty, strengthen operational resilience, and advance sustainable development.

The Risk Management Team established under the Corporate Sustainability Development Committee is the unit responsible for executing risk management. It reviews risk control reports from Group entities, tracks implementation and improvement progress, and periodically consolidates the risk management status of each unit for reporting at regular meetings of the Corporate Sustainability Development Committee.

Corporate Sustainability Development Committee and Risk Management Team



5.11.1 Risk Management Process

Risk management is implemented through a three-level responsibility structure:

- **First Line of Responsibility:** Heads of units or personnel responsible for business activities serve as the risk owners for their respective functions. They must carry out operations in accordance with relevant internal control systems and internal rules and serve as the direct unit for initial risk detection, assessment, and control.
- **Second Line of Responsibility:** UNIVACCO's Risk Management Team reviews the completeness of major risk management mechanisms covering hazards, operations, finance, strategy, and compliance at UNIVACCO and major subsidiaries, and monitors the risks of each unit in accordance with the Risk Management Policy and related risk management procedures.
- **Third Line of Responsibility:** Internal Audit serves as an independent evaluator responsible for continuously reviewing internal processes, strengthening internal controls and risk management, and ensuring that decisions and processes throughout the Group are implemented in accordance with applicable management requirements.

A sound risk management system and effective operation are important foundations for stable and sustainable operations. UNIVACCO is committed to establishing a comprehensive risk management framework. In 2023, the Risk Management Policy and Procedures were presented to the Board and incorporated into UNIVACCO's first-tier management procedures for implementation. Related Risk and Opportunity Management Procedures were established to effectively identify and control risks, support prevention in advance, and enable timely response when events occur.

Since 2024, risk meetings have been held quarterly in accordance with the Risk Management Policy and Procedures to discuss risk issues, promptly identify changes, and respond accordingly. UNIVACCO has established five management processes - **Risk Identification, Risk Assessment, Risk Response, Risk Monitoring, and Risk Reporting & Disclosure** - forming a complete risk management cycle.



(1) Risk Identification

The Risk Management Team under the Corporate Sustainability Development Committee identifies potential risks through internal management systems, regulatory requirements, market trends, and stakeholder feedback. The risk management scope covers multiple dimensions and fully incorporates ESG risks into the Enterprise Risk Management (ERM) framework so that sustainability issues and operating risks are managed on an integrated basis.

Risk identification and management are embedded into the operating processes of each functional unit and continuously monitored and improved through the risk assessment mechanism. Areas include:

Environmental (E)	• Climate change risks, including carbon emissions and energy management • Environmental regulatory compliance involving air, water, and waste • Energy and resource use and efficiency improvement
Social (S)	• Occupational health and safety risks • Human rights and labor conditions • Talent recruitment and retention
Governance (G)	• Regulatory and compliance risks • Financial risks, including exchange rates, interest rates, and investments • Information security and personal data protection • Business ethics and anti-corruption • Supply chain risks, including supplier ESG risks, supply stability and quality risks, and hazardous substance and regulatory compliance risks

(2) Risk Assessment and Classification

Where possible, risk assessment is quantified and analyzed using rigorous statistical methods and techniques. Risks that are currently difficult to quantify are measured qualitatively through descriptions of likelihood and severity.

UNIVACCO uses a risk matrix based on **Likelihood** and **Impact**. Risk value = Likelihood x Impact. Risks are classified as follows:

- **Low Risk (<15 points):** Managed and periodically reviewed by individual units.
- **Medium Risk (>=15 and <25 points):** Managed continuously at Company level on a quarterly basis.
- **High Risk (25 points):** Must be reported to the Board and handled as a priority.

(3) Risk Response

After identifying and assessing risks, functional units may adopt appropriate strategies such as risk avoidance, risk transfer, risk mitigation, or risk acceptance, and establish appropriate response measures for the risks they face.

(4) Risk Monitoring

Functional units monitor risks within their respective business activities. Relevant departments formulate response measures and provide risk information and response actions to the Risk Management Team. The Risk Management Team holds quarterly meetings to discuss progress and newly identified risks and opportunities, and reports at regular meetings of the Corporate Sustainability Development Committee.

(5) Risk Reporting and Disclosure

To fully document risk management procedures and implementation results, the Risk Management Team reports risk status twice a year to the Corporate Sustainability Development Committee and once a year to the Board for management reference.

5.11.2 Material Risk Items and Response Measures

Based on risk identification, assessment, and classification criteria, a total of **35 medium- and high-risk and opportunity** items were identified, including five items identified through the 2025 quarterly risk review meetings. Among these, **10 material risk items** and **2 material opportunity items** were prioritized for management.

Through appropriate responses by each functional unit, the number of risk items was reduced from **25 to 11**, representing an improvement of **56%**. Of 10 opportunity items, nine were maintained; one opportunity did not materialize due to timing and therefore could not be maintained.

The number of material risk items was reduced from **10 to 2**, representing an improvement of **80%**, meeting the target of at least 80%. No material event caused an operational interruption, no material regulatory violation occurred, and no material human rights or labor incident occurred. Specific management measures and performance relating to ESG risks are disclosed in the environmental, supply chain management, human rights, and business ethics sections of this report.

Indicator	2023	2024	2025
Material operational disruption risk incidents across global Group sites	0	0	0
Material risk item improvement rate (%)	82	83	80

The Risk Management Team meets quarterly to discuss progress and newly identified risks and opportunities. Risk management status is reported twice a year at regular meetings of the Corporate Sustainability Development Committee and once a year to the Board.

2025 Risk Management Meeting Schedule

Date	Meeting Content	Convening Unit
May 6, 2025	First-quarter risk meeting. Units reported Q1 risk management progress and discussed potential new risks.	Risk Management Team
July 22, 2025	Second-quarter risk meeting. Units reported Q2 progress and discussed potential new risks.	Risk Management Team
July 24, 2025	First regular meeting of the Corporate Sustainability Development Committee. The Risk Management Team representative reported 2025 risk management progress.	Corporate Sustainability Development Committee
October 17, 2025	Annual risk meeting. Confirmed that 2025 risk items were reduced from 25 to 11 and material risks from 10 to 2; proposed emerging impact items for 2026, including environmental protection and information security.	Risk Management Team
December 24, 2025	Second regular meeting of the Corporate Sustainability Development Committee. The Risk Management Team representative reported 2025 Group risk management results and 2026 targets.	Corporate Sustainability Development Committee
December 29, 2025	Board meeting. Committee representative reported 2025 Group material risk management results and 2026 Group material risk management targets.	Board of Directors

5.12 Regulatory Compliance

Policy Commitment

Implement regulatory compliance and ethical management, and establish governance structures and practical operating standards.

- Conduct business based on fairness, honesty, integrity, and transparency, and establish and continuously deepen a corporate culture of ethical management.
- Implement employee education and training to strengthen the Code of Conduct.
- Establish a regulatory compliance system and regularly review changes in domestic and international laws and regulations relevant to operations to ensure compliance.
- Proactively prevent corruption, conflicts of interest, fraud, money laundering, and other unethical conduct, and provide adequate whistleblowing channels.
- Comply with tax laws in all locations of operation, make truthful tax filings and fulfill tax obligations in accordance with law, refrain from tax evasion or aggressive tax avoidance arrangements, ensure that tax burdens are aligned with the economic substance of business activities, and enhance transparency in tax information disclosure.

Material Topic

Ethical Corporate Management and Compliance

✓ Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Strengthen regulatory compliance: Embed a culture of compliance through policies and procedures, education and training, and regulatory inventory and updates, with the goal of zero violations, zero penalties, and zero litigation				
Material regulatory violations	0 cases	✓ 0 cases	0 cases	0 cases
Material internal or external audit deficiencies in the internal control system	0 cases	✓ 0 cases	0 cases	0 cases
Regulatory compliance training completion rate	100%	✓ 100%	100%	100%

Grievance Mechanism: Stakeholders may submit complaints through the contact channels provided on UNIVACCO's official website.



5.12.1 Regulatory Compliance Policy and Commitment

UNIVACCO upholds ethical management and legal compliance as core values and is committed to ensuring that all operating activities comply with applicable domestic and international laws and regulations. Regulatory compliance is integrated into corporate governance, internal control, and risk management systems to prevent compliance risks and strengthen sustainable operations.

The scope of compliance covers environmental protection, occupational health and safety, labor and human rights, energy management, information security, product responsibility, and business ethics. Systematic management mechanisms are established through existing management systems to ensure that all operations meet legal requirements.

5.12.2 Regulatory Compliance Governance Structure

The Board of Directors oversees overall regulatory compliance and risk management. The Corporate Sustainability Development Committee and Risk Management Team coordinate implementation, while each functional unit carries out responsibilities within its respective area, forming a top-down governance structure.

UNIVACCO applies a **Three Lines of Defense** model:

- **First Line - Self-Inspection:** Regulatory identification, compliance confirmation, and routine operational controls
- **Second Line - Risk Management and Regulatory Compliance:** Consolidate compliance risks and track implementation of improvements
- **Third Line - Internal Audit:** Independently review the effectiveness of internal controls and regulatory compliance systems

The Risk Management Team regularly reviews risk management implementation and reports material risks and regulatory compliance issues to the Corporate Sustainability Development Committee and Board to strengthen governance oversight.

5.12.3 Regulatory Compliance Management Mechanism

UNIVACCO has established a management cycle of **Regulatory Identification -> Impact Assessment -> Risk Management -> System Controls -> Audit Oversight -> Continuous Improvement.**

I. Regulatory Identification and Periodic Updates

Each responsible unit collects and identifies new and revised regulations monthly according to the nature of its business, prepares regulatory inventories and change lists, and periodically reports and communicates updates to ensure that all units remain informed of current requirements. The 2025 regulatory update completion rate was **100%**.

II. Regulatory Impact Assessment and Integration with Risk Management

Each unit assesses the impact of new or revised regulations. For matters with material impacts, relevant units jointly develop response measures. The 2025 regulatory impact assessment completion rate was **100%**. Regulatory compliance is incorporated into the risk management process. Units identify, analyze, and evaluate risks and quantitatively prioritize them based on Likelihood x Impact. Risks scoring 15 points or above are classified as material risks, continuously tracked by the Risk Management Team, and reported to management.

III. System Implementation and Routine Controls

UNIVACCO has implemented management systems including ISO 14001, ISO 45001, ISO 50001, and ISO 27001, together with internal controls and standard operating procedures, to ensure compliance and strengthen the management and communication of sustainability requirements.

IV. Audit Oversight and Compliance Evaluation

In addition to monthly monitoring of regulatory changes, UNIVACCO conducts annual compliance evaluations. Any nonconformity identified is incorporated into an improvement plan and tracked for implementation. The Internal Audit function performs audits in accordance with the annual audit plan, regularly reviewing the effectiveness of regulatory compliance and internal control systems and verifying implementation of risk management mechanisms. The 2025 internal audit execution rate was 100%, with no material audit deficiencies.

Definition of a material audit deficiency:

1. Violation of any of the following three procedures: Procedures for Acquisition or Disposal of Assets, Procedures for Lending Funds to Others, or Procedures for Endorsements and Guarantees.
2. Violation of the Ethical Corporate Management Best Practice Principles.

Indicator	2023	2024	2025
Material internal or external audit deficiencies in the internal control system	0	0	0

V. Education, Training, and Continuous Improvement

UNIVACCO regularly provides regulatory compliance training to strengthen employee compliance awareness and continuously improves management systems through audits and corrective action mechanisms. The 2025 regulatory compliance training completion rate was **100%**.

Indicator	2023	2024	2025
Regulatory compliance training completion rate (%)	100	100	100

5.12.4 Material Areas of Regulatory Compliance

Based on the nature of its operations, UNIVACCO identifies key applicable regulatory areas including:

- Environmental regulations covering air pollution, water pollution, waste, and related matters
- Occupational health and safety and fire safety regulations
- Labor and human rights regulations
- Energy management and greenhouse gas regulations
- Food and drinking water management regulations
- Financial, securities, and tax regulations
- Internal control and audit regulations
- Information security and personal data protection regulations

Each area is identified and reviewed for compliance by the responsible unit to ensure comprehensive compliance.

5.12.5 Regulatory Compliance

The reporting scope covers all UNIVACCO plants in Tainan, Taiwan.

In 2025, there were **no material regulatory violations** that had a significant impact on operations, financial performance, reputation, or stakeholder rights and interests. There were also **no material fines** or **material non-monetary sanctions**, demonstrating the continued effectiveness of UNIVACCO's regulatory compliance management mechanisms. However, certain historical air pollution fee calculation cases remain under administrative remedy procedures due to differences in interpretation between the competent authority and UNIVACCO regarding industry characteristics. These cases do not constitute material violations of environmental regulations or intentional unlawful emissions.

Indicator	2023	2024	2025
Material regulatory violation incidents	0	0	0
Material fines (NT$)	0	0	0
Material non-monetary sanctions	0	0	0

Note 1: A material regulatory violation refers to a violation of economic, environmental, or social laws or regulations resulting in a regulatory penalty and having a material impact on UNIVACCO's finance, operations, reputation, or stakeholder rights and interests.
Note 2: A material fine refers to a single penalty of NT$1 million or more, or a penalty that has a material impact on operations, financial performance, or reputation.

Note 3: A material non-monetary sanction refers to an administrative disposition such as an order to suspend work or operations, revocation of a permit, operating restrictions, or another action with a material impact on operations.

Note 4: UNIVACCO continuously installs and operates air pollution control equipment in accordance with environmental regulations, including regenerative thermal oxidizers (RTOs), and continues improving exhaust collection and processes to reduce environmental impacts. Air pollutant emissions, perimeter testing, and in-plant environmental monitoring results all meet applicable regulatory standards. Certain air pollution fee supplementary payment cases in 2021 and 2025 arose from differences between the competent authority and UNIVACCO regarding the calculation method for air pollution fees. Administrative litigation and appeal procedures have been initiated in accordance with law. As of the end of 2025, these cases remained under review. They remain subject to administrative remedy procedures and have not yet been confirmed by final court judgments; they do not involve intentional illegal emissions and have not had a material impact on the environment or UNIVACCO operations.

5.12.6 Continuous Improvement and Future Goals

As global regulatory requirements continue to become more stringent, UNIVACCO will continue strengthening its regulatory compliance management mechanisms, with priorities including:

- Strengthening integration between regulatory compliance and risk management
- Continuing to maintain a target of zero material violations
- Strengthening alignment with international sustainability assessments such as EcoVadis

These actions will continue to improve corporate governance maturity and sustainable competitiveness.

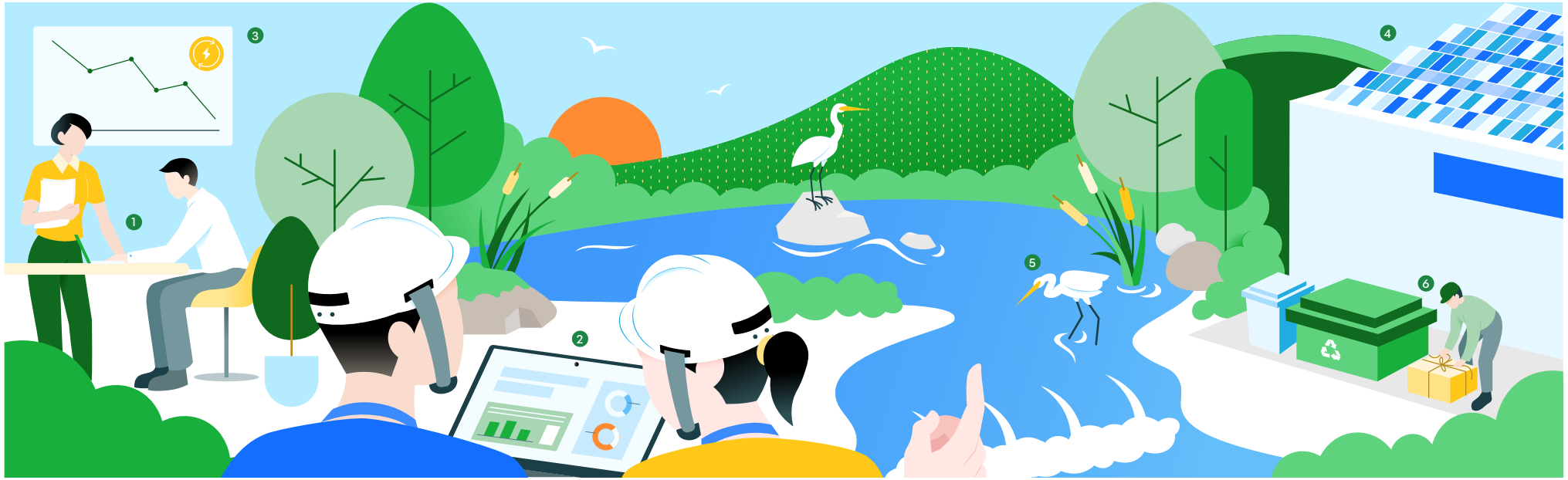


06 Green Production and Environmental Protection

6.1 Climate Governance and Low-Carbon Transition

Reducing Environmental Impacts through Data-Driven Management, Decarbonization Pathways, and the Circular Economy

UNIVACCO regards net-zero emissions by 2050 as its long-term direction and integrates climate governance, greenhouse gas inventories, energy efficiency, renewable energy, water resource management, pollution prevention, waste management, and the circular economy into its environmental management priorities. Through data-driven management and continuous improvement, UNIVACCO seeks to reduce the environmental impacts of its operations and improve resource efficiency. Since 2022, UNIVACCO has referenced the TCFD framework to identify climate-related risks and opportunities and has used scenario analysis to assess transition and physical risks. At the same time, UNIVACCO has begun preliminary preparations to align with IFRS S2, including training for the Board and management, greenhouse gas inventory verification, indicator management, and development of the disclosure foundation. In practice, UNIVACCO promotes ISO 50001, equipment efficiency improvements, process optimization, renewable energy and certificate management, water resource and pollution prevention management, waste reuse, and biodiversity risk reviews.



Environmental Management Framework Data-driven management, continuous improvement, and resilient low-carbon operations

1 Climate Governance

- Board and sustainability committee regularly review climate-related issues.
- Identify risks and opportunities in accordance with the TCFD framework.
- Adopt 2050 net-zero emissions as the long-term direction.

Management Focus: 2050 net-zero target · strategic resilience · Board oversight.

2 GHG Inventory and Climate Scenario Analysis

- Conduct Scope 1, 2, and 3 inventories in accordance with the GHG Protocol.
- Complete third-party verification and identify emissions hotspots.
- Assess transition and physical risks as preliminary preparation for IFRS S2.

Management Focus: emissions inventory · scenario analysis · preliminary IFRS S2 preparation.

3 Energy-Saving Measures and Process Energy Efficiency

- Introduce high-efficiency equipment and variable-frequency controls.
- Optimize compressed air, chilled-water, and cooling systems.
- Strengthen process parameter and energy monitoring management.

Management Focus: equipment efficiency· process optimization· energy monitoring.

4 Renewable Energy and Scope 2 Management

- Introduce renewable energy and use renewable energy certificates.
- Distinguish information on purchased electricity and renewable energy use.
- Support climate targets and respond to low-carbon supply chain requirements.

Management Focus: certificate management · Scope 2 reduction · disclosure consistency.

5 Water Resources, Pollution Prevention, and Biodiversity

- Implement water monitoring and pollution prevention management.
- Strengthen chemical risk and environmental compliance controls.
- Continue reviewing biodiversity risks at operating sites and across the value chain.

Management Focus: pollution prevention ·natural capital · risk review.

6 Waste and Circular Economy

- Promote waste segregation, reduction, and reuse.
- Strengthen resource circularity and material reduction management.
- Link circular economy actions with reduced environmental impacts.

Management Focus: resource circularity · waste reuse · waste reduction management.



ISO 14001
Environmental Management System

ISO 14064-1
Organizational GHG Inventory

ISO 14064-3
Greenhouse Gas Verification

ISO 14067
Product Carbon Footprint Quantification

ISO 50001
Energy Management System

2025 Key Performance Highlights

From the 2020 baseline year

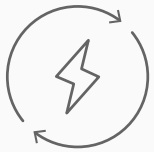
↓ 14.15%
GHG Emissions Intensity

From the 2020 baseline year

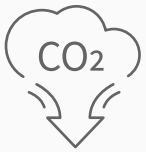
↓ 24.39%
Water Withdrawal Intensity

↓ 0.76%
reduced by **1,313.420 GJ**
an improvement of 0.76% from 2024

1,053,480 kWh
Electricity Savings



2,037.23 tCO_2e
Carbon Emissions Reduced



Waste Reuse Rate:

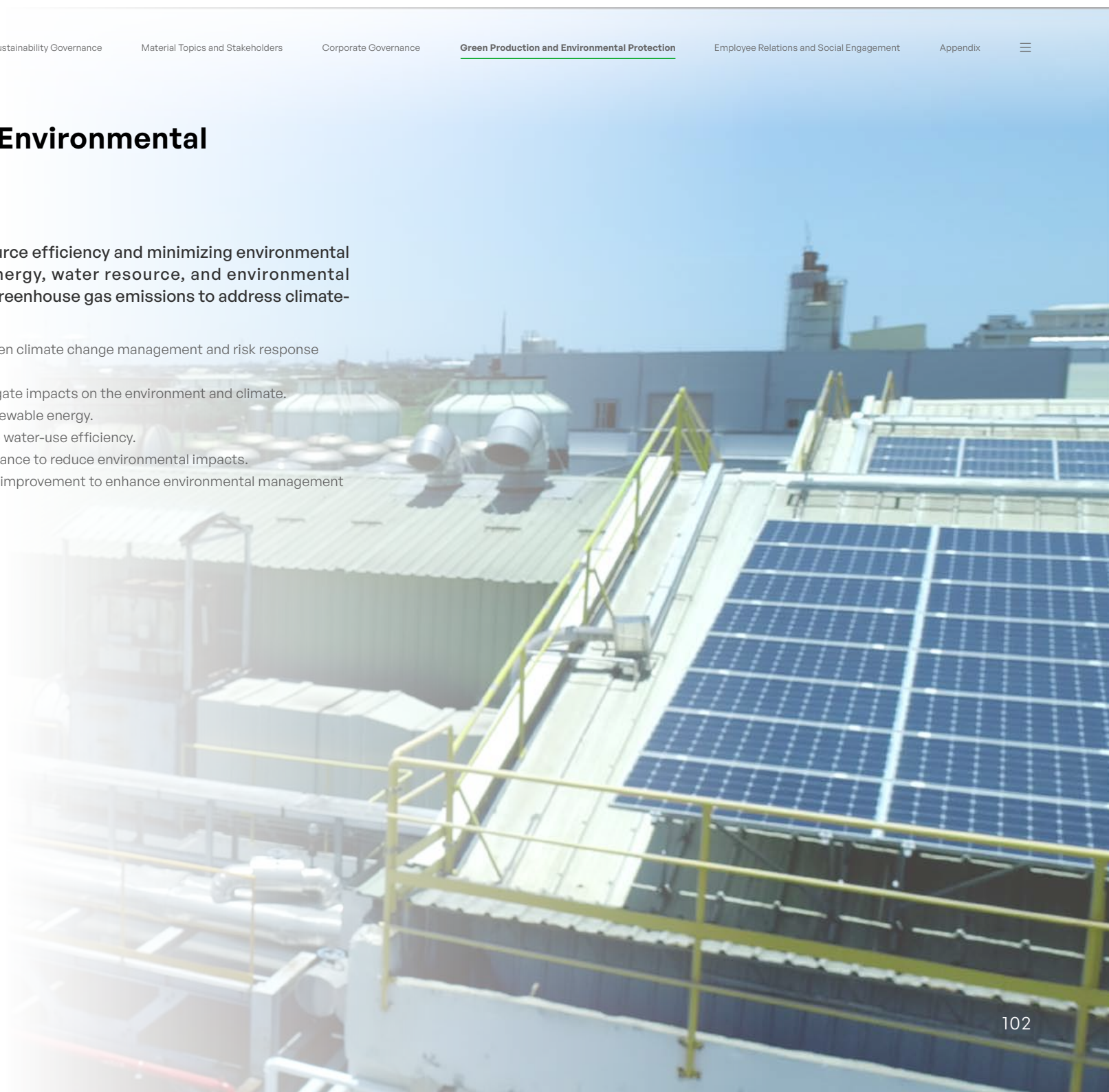


6.2 Climate Change and Environmental Management Strategy

Policy Commitment

UNIVACCO is committed to maximizing resource efficiency and minimizing environmental impacts by continuously strengthening energy, water resource, and environmental management systems and actively reducing greenhouse gas emissions to address climate-related risks and challenges.

- Pursue net-zero emissions and continuously strengthen climate change management and risk response capabilities.
- Continue reducing greenhouse gas emissions to mitigate impacts on the environment and climate.
- Improve energy efficiency and promote the use of renewable energy.
- Strengthen water resource management and improve water-use efficiency.
- Implement pollution prevention and regulatory compliance to reduce environmental impacts.
- Promote company-wide participation and continuous improvement to enhance environmental management performance.



Material Topic

Climate Change Strategy and Energy Management

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Advance low-carbon manufacturing: Continue adopting best available technologies to reduce greenhouse gas emissions				
Total GHG emissions compared with 2020 baseline	Reduce 10%	Ongoing: 100,378.474 tCO_2e 5.29% above 2020 baseline	Reduce 5%	Reduce 15%
GHG emissions intensity across all UNIVACCO Tainan plants compared with 2020 baseline	Reduce 10%	Target Achieved: 40.2721 tCO_2e / NT$ million in revenue 14.15% below 2020 baseline	Reduce 15%	Reduce 30%
Environmental management training completion rate	100%	Target Achieved: 100%	100%	100%
Annual GHG reduction	≥ 1,814.5 tCO_2e	Target Achieved: 2,037.23 tCO_2e	≥ 1,814.5 tCO_2e	≥ 1,814.5 tCO_2e
Complete Scope 3 GHG inventory	Achieved	Target Achieved: Achieved	Achieved	Achieved

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

Climate change is a major global issue. Under the goal of limiting global temperature rise to no more than 2°C, changes in future industrial supply and demand will create both opportunities and risks. Since 2022, UNIVACCO has referenced the TCFD recommendations for internal assessment and has established an information framework based on the four core disclosure elements of **Governance, Strategy, Risk Management, and Metrics & Targets.** This framework is used to identify material risks and opportunities that may affect operations and to develop corresponding response strategies.

Governance	Strategy	Risk Management	Metrics & Targets
Disclose the governance level responsible for climate-related risks and opportunities.	Disclose actual and potential climate-related impacts on the organization's business, strategy, and financial planning.	Disclose how the organization identifies, assesses, and manages climate-related risks.	Disclose metrics and targets used to assess and manage climate-related issues in relation to materiality assessments.

6.2.1 Climate Governance

UNIVACCO has established the **Corporate Sustainability Development Committee** under the Board of Directors and a **Risk Management Team** under the Committee. The Risk Management Team is responsible for identifying and assessing eight major categories of risk: market risk, operational risk, investment risk, compliance risk, environmental risk (climate change), operational hazard risk, human resources risk, and other risks. The team periodically reviews risk control reports from each unit, tracks implementation and improvement progress, and consolidates the implementation status of risk management for reporting at regular meetings of the Corporate Sustainability Development Committee. The Committee regularly reports risk management controls, climate risk management, and decarbonization performance to the Board each year, proposes necessary improvements, and ensures that climate issues are incorporated into business decision-making in response to changes in the internal and external environment and Board resolutions.



6.2.2 Climate Strategy and Risk Management

6.2.2.1 Strategy

UNIVACCO closely monitors global climate change trends and international response directions and treats climate change as a material sustainability topic. UNIVACCO continuously analyzes and manages the issue. Key strategic priorities include:

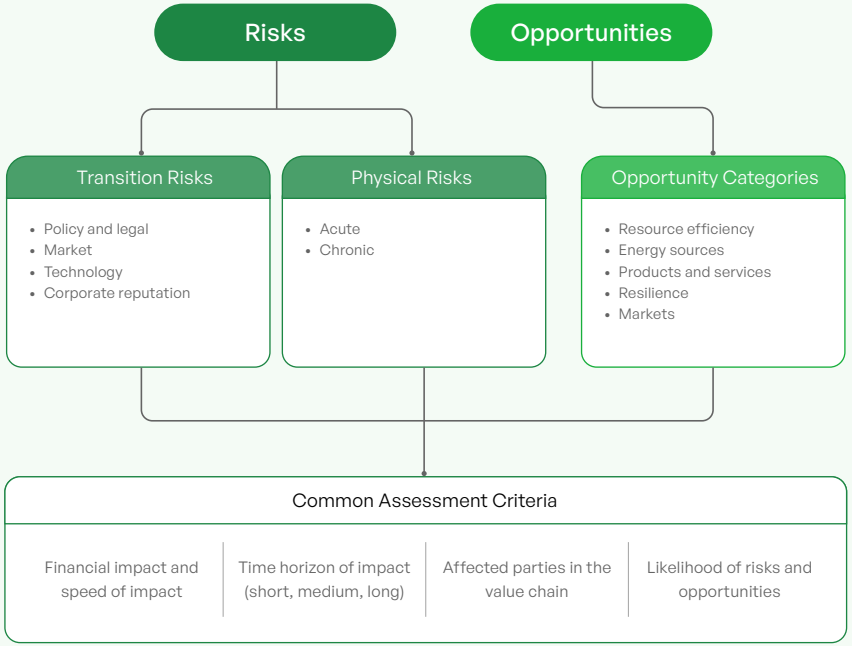
1. **Low-Carbon Product R&D and Design:** In response to the low-carbon transition, R&D invests in lightweight products, circular economy products, and other low-carbon product development to actively reduce product carbon emissions.
2. **Supply Chain Collaboration:** Use corporate influence to assist major suppliers in completing carbon inventories and setting reduction targets.
3. **Strengthening Climate Resilience:** Maintain flood-prevention equipment regularly and establish emergency SOPs for water supply and rainfall to improve response capability.
4. **Continuing Energy Management System Implementation:** Through ISO 50001, continue energy integration and energy-saving initiatives, procure energy-efficient equipment, improve energy efficiency, reduce energy consumption, and lower carbon emissions.
5. **Introducing Renewable Energy:** Plan rooftop solar systems at each plant and progressively advance renewable energy development targets.
6. **Application of Carbon Capture Technologies:** Identify suitable carbon capture technologies through industry-academia collaboration.

6.2.2.2 Climate Risk Management

Risk and Opportunity Identification Process

UNIVACCO's Risk Management Team is responsible for collecting information on climate change- and energy-related risks and opportunities and reviews the information annually.

For **transition risks**, the assessment considers policy and legal, market, technology, and corporate reputation risks. For **physical risks**, the assessment considers chronic and acute risks. Potential events are evaluated according to financial impact severity, time horizon (short, medium, or long term), affected parties in the value chain, and likelihood. When developing opportunity scenarios, UNIVACCO considers resource efficiency, energy sources, products and services, markets, and resilience. Opportunities are assessed using the same dimensions, including financial impact severity, time horizon, affected value-chain parties, and likelihood.

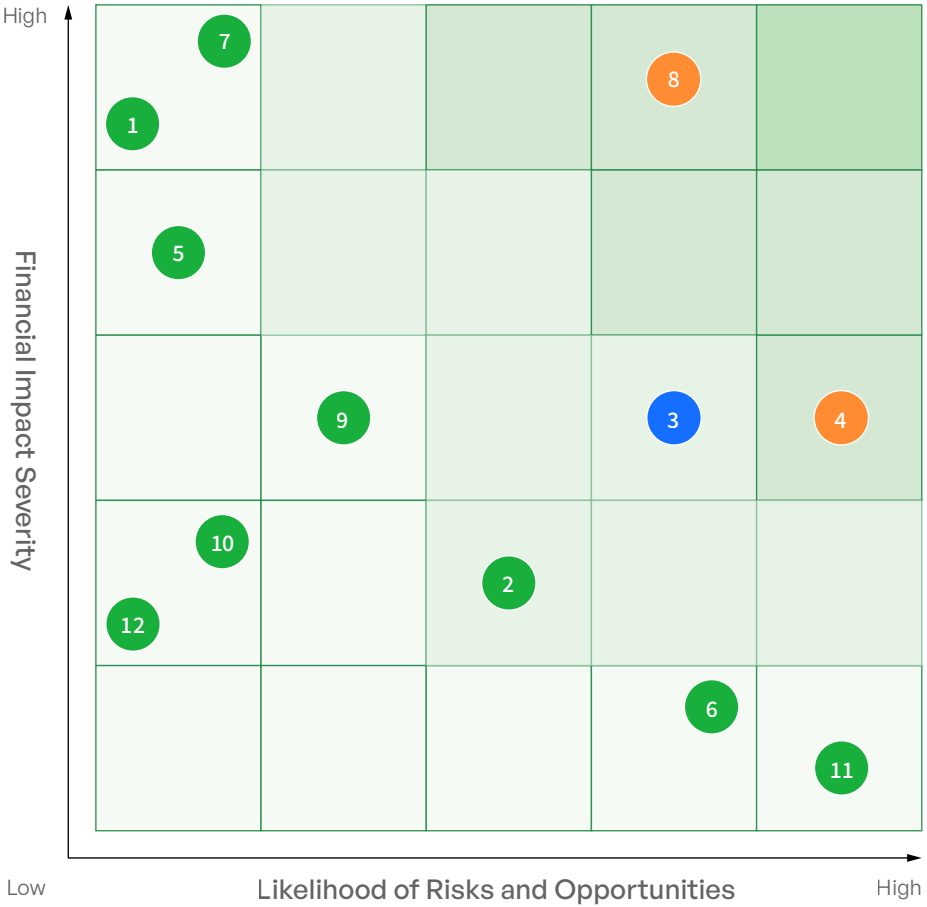




Risk and Opportunity Assessment

A matrix combining financial impact severity and the likelihood of risks and opportunities is used to determine the level of impact. Assessment indicators are divided into five levels.

Climate Change Risk and Opportunity Matrix



Risk / Opportunity Levels
Low
Medium
High
Extreme

Opportunities

1	Market – New Environmentally Responsible Products
2	Resource Efficiency – Implementation of Energy Management System

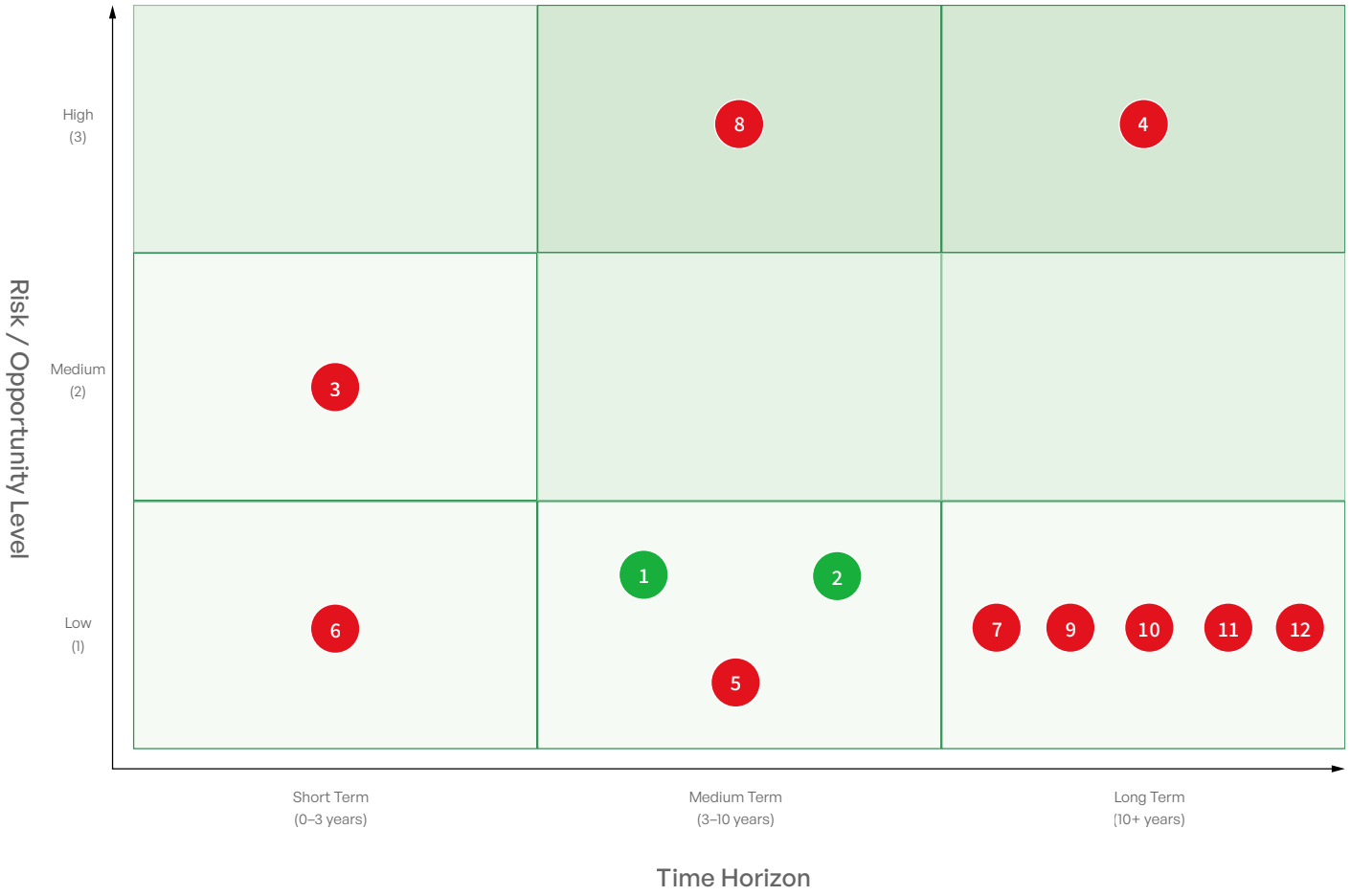
Transition Risks

3	Policy and Legal – Carbon Fee (Short Term)
4	Technology – Requirements from European and U.S. Customers
5	Market – Rising Raw Material Costs
6	Policy and Legal – Renewable Energy Act
7	Market – Brand Net-Zero Emissions Requirements
8	Market – Taiwan Net-Zero Emissions
9	Policy and Legal – Carbon Fee (Long Term)

Physical Risks

10	Chronic – Rising Average Temperature
11	Acute – Heavy Rainfall / Flooding
12	Chronic – Drought

Climate Change Risk and Opportunity Matrix



Risk

- An uncertain event that may have a negative impact on UNIVACCO.

Opportunity

- An uncertain event that may have a positive impact on UNIVACCO.

Topic

1. New Environmentally Responsible Products
2. Implementation of Energy Management System
3. Carbon Fee (Short Term)
4. Requirements from European and U.S. Customers
5. Rising Raw Material Costs
6. Renewable Energy Act
7. Brand Net-Zero Emissions Requirements
8. Taiwan Net-Zero Emissions
9. Carbon Fee (Long Term)
10. Rising Average Temperature
11. Heavy Rainfall / Flooding
12. Drought

Note: Impact levels and likelihoods are assessed comprehensively based on UNIVACCO's operating scenarios.

Impacts of Risks and Opportunities on UNIVACCO

No.	Topic	Current Risk / Opportunity Analysis	Category	Time Horizon	Level	Response Strategy
1	**New Environmentally Responsible Products**	If carbon taxes are introduced or carbon-emission policies become more stringent, developing environmentally responsible products that meet customer supply chain requirements may increase revenue.	Opportunity / Market	Medium	Low Opportunity	Invest in lightweight products, circular economy products, and other low-carbon products to reduce product carbon emissions.
2	**Implementation of Energy Management System**	Improving energy efficiency through an energy management system can reduce operating electricity costs.	Opportunity / Resource Efficiency			Use the ISO 50001 evaluation mechanism to identify significant energy-use areas, establish and control energy performance indicators and energy-saving programs, and apply the PDCA cycle annually to save energy and reduce emissions.
3	**Carbon Fee (Short Term)**	Future carbon fees may increase operating costs.	Transition Risk / Policy & Legal	Short	Medium Risk	Improve energy efficiency through ISO 50001, adopt energy-saving equipment, install rooftop solar systems progressively, and conduct ISO 14064 GHG inventories. Parent-company verification is completed annually by a third party; subsidiaries follow regulatory implementation schedules, with some already completed.
4	**Requirements from European and U.S. Customers**	End customers increasingly consider supplier recycling technologies for products and by-products when allocating future orders.	Transition Risk / Technology	Long	High Risk	Develop technologies and mechanisms for recycling products and production by-products.
5	**Rising Raw Material Costs**	The EU's carbon-related taxation from 2027 may increase raw material costs.	Transition Risk / Market	Medium	Low Risk	Collaborate with suppliers and support climate change management mechanisms.
6	**Renewable Energy Act**	Taiwan's Renewable Energy Development Act requires renewable energy facilities, storage systems, or renewable energy certificates according to contracted capacity.	Transition Risk / Policy & Legal	Short		Install rooftop solar systems progressively, with total annual generation estimated to reach 1.2724 million kWh by 2030.
7	**Brand Net-Zero Emissions Requirements**	If major brands pursue 2050 net-zero goals and European/U.S. regulations significantly restrict plastic use, sales of existing products in those markets may be affected.	Transition Risk / Market	Long		Continue monitoring new upstream raw-material technologies and collaborate on new material development.
8	**Taiwan Net-Zero Emissions**	As Taiwan moves toward net zero, the power mix will include more low-carbon and renewable energy, potentially increasing electricity prices and production costs.	Transition Risk / Market	Medium	High Risk	Improve energy efficiency through ISO 50001, use energy-saving equipment, and install rooftop solar systems progressively to reduce emissions associated with electricity use.
9	**Carbon Fee (Long Term)**	Future carbon tariffs may increase operating costs.	Transition Risk / Policy & Legal	Long	Low Risk	
10	**Rising Average Temperature**	Higher average temperatures may increase cooling loads and electricity demand for chillers and air-conditioning systems, increasing operating costs.	Physical Risk / Chronic			
11	**Heavy Rainfall / Flooding**	More frequent heavy rainfall and flooding may cause plant shutdowns and revenue loss.	Physical Risk / Acute	Long	Low Risk	1) Establish rainfall monitoring and emergency response SOPs and conduct regular drills. 2) install flood barriers at entrances/exits and external drainage channels. 3) install rainwater pump systems at each plant. 4) establish SOPs for material transfer and inter-plant transport during rain.
12	**Drought**	Under RCP 8.5, the average drought duration is estimated at four months, which may lead to water shortages or reduced municipal water supply and affect production.	Physical Risk / Chronic			Establish emergency water-use SOPs and strengthen response capability.

Climate Risk Scenario Analysis

In accordance with TCFD recommendations, UNIVACCO applies the most severe scenarios for transition and physical risks as **worst-case scenarios** and incorporates the results into strategic resilience assessments. For transition risks, UNIVACCO references Taiwan's 2050 Net-Zero Transition Pathway and Strategy and the EU Carbon Border Adjustment Mechanism (CBAM), then assesses potential impacts on markets, technology, reputation, finance, and operations.

For physical risks, UNIVACCO references the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), the National Science and Technology Center for Disaster Reduction, and Carbon Brief. Under scenarios such as RCP 8.5, UNIVACCO estimates changes in temperature, average drought duration, and the annual number of days with rainfall exceeding 200 mm during 2021-2040.

RCP 8.5 Assessment Factor	Estimate
Temperature rise during 2021-2040	1.46°C
Average drought duration	4 months
Average change in annual days with daily rainfall > 200 mm	97%

Note: RCPs (Representative Concentration Pathways) are climate change scenarios described in the IPCC Fifth Assessment Report. RCP2.6, RCP4.5, RCP6.0, and RCP8.5 represent radiative forcing increases of 2.6, 4.5, 6.0, and 8.5 watts per square meter, respectively, by 2100 relative to 1750.

6.2.3 Greenhouse Gas Emissions Management

UNIVACCO's Tainan plants use the **operational control approach** to define organizational boundaries for GHG inventories. The boundary covers all UNIVACCO plants in Tainan, Taiwan. From 2021 to 2024, third-party verification was conducted in accordance with **ISO 14064-1:2018**. For 2025, the primary inventory guideline was changed to the **GHG Protocol**. The inventory includes direct GHG emissions (Scope 1), energy indirect GHG emissions (Scope 2), and other indirect emissions (Scope 3).

The greenhouse gases covered include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

Note: In 2025, based on the GHG Protocol and third-party verification recommendations, the former Category 4 was reclassified under Scope 3 disclosure, and historical data were recalibrated to ensure consistency and comparability.

The internal 2025 GHG inventory was completed in Q1 2026, and third-party verification for all Tainan plants was conducted in May 2026. To align with subsequent regulatory requirements, the GHG Protocol was adopted as the primary guidance standard for the 2025 inventory. UNIVACCO also continues to operate the basic framework and processes of ISO 50001 to achieve expected energy-saving and carbon-reduction results.

6.2.3.1 Greenhouse Gas Emissions Overview

GHG emissions for the Tainan plants are primarily calculated using the emission factor method. Global warming potential values use the 2022 IPCC Sixth Assessment Report, and emission factors and heating values reference those published by Taiwan's Ministry of Environment.

Formula:

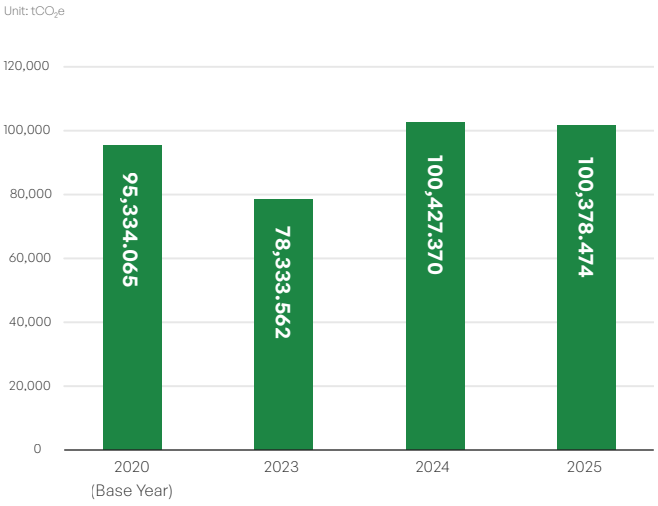
- Annual GHG emissions = Annual activity data × Emission factor × Global warming potential (GWP)
- In 2025, total GHG emissions were 100,378.474 tCO_2e, with raw materials in Scope 3 as the largest source. This represented a 0.05% decrease from 100,427.3696 tCO_2e in 2024, but a 5.29% increase from the 2020 baseline year.

The annual total emissions target was not achieved, primarily because of changes in customer product demand and the improvement of plant VOC collection efficiency to 100% to reduce fugitive emissions and environmental pollution. Considering actual order demand, process safety and environmental improvement measures, and the feasibility and investment benefits of certain decarbonization technologies, the 2026 total GHG emissions target was adjusted to 5% below the baseline year.

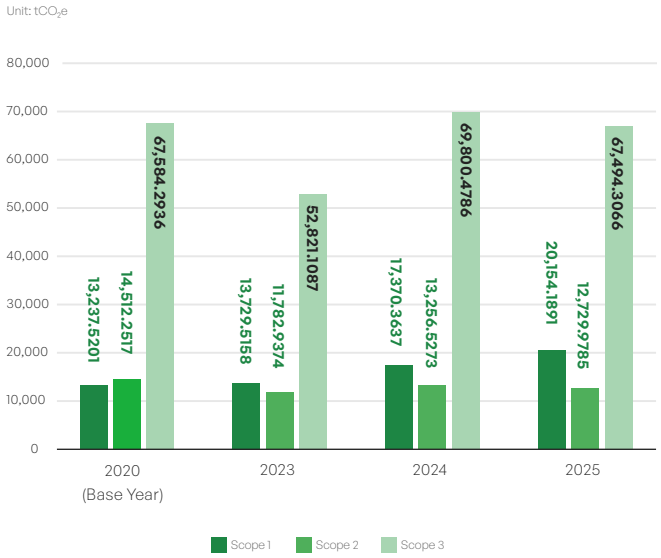
Overall GHG emissions intensity continues to follow the original reduction pathway. In 2025, emissions intensity was 40.2721 tCO2e per NT$ million in revenue, representing a 14.15% reduction from the 2020 baseline year and meeting the established target.

Note: VOCs refer to volatile organic compounds.

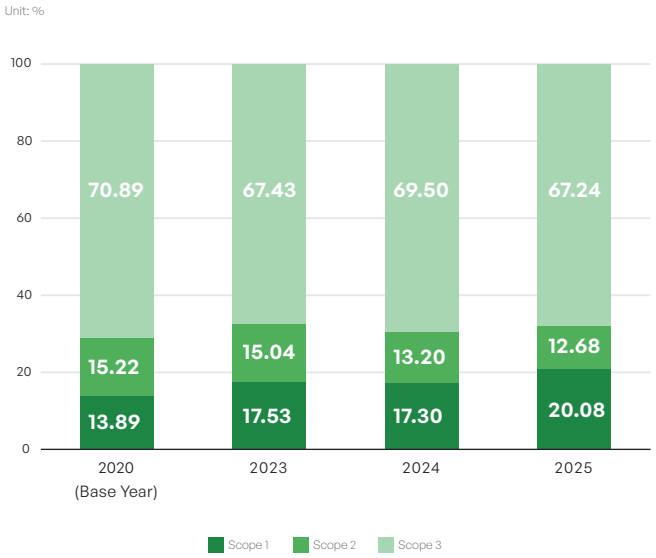
Total GHG Emissions



Scope 1, 2, and 3 GHG Emissions



Share of Scope 1, 2, and 3 GHG Emissions



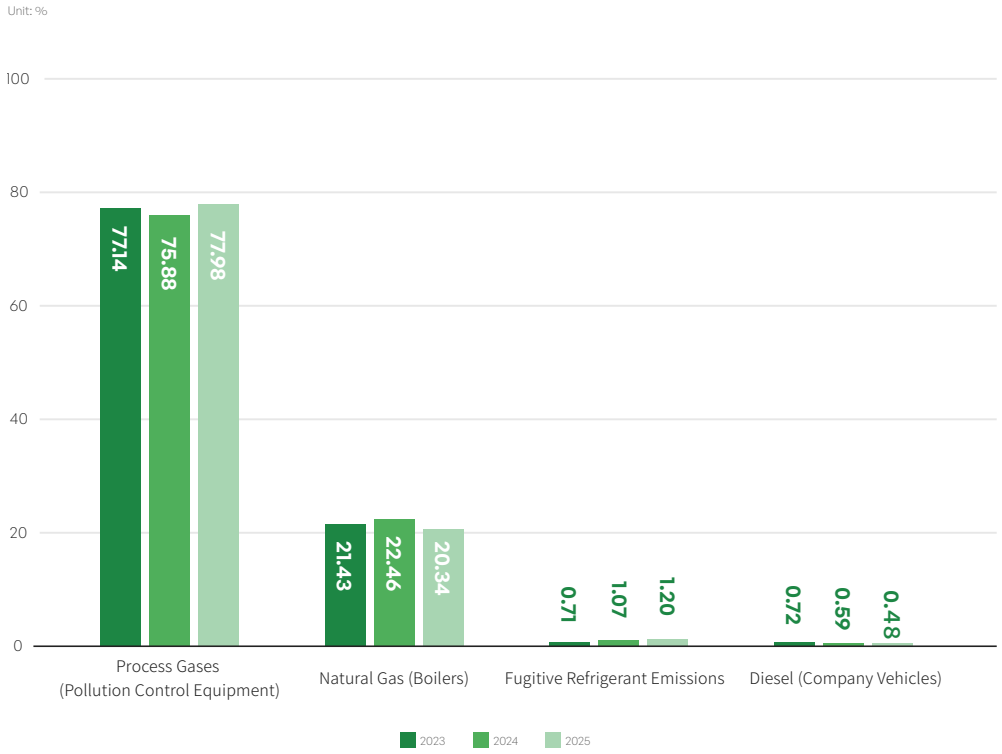
Direct Greenhouse Gas Emissions - Scope 1

1. Definition: Direct emissions from sources owned or controlled by UNIVACCO.
2. Direct emission sources include:
   a. **Stationary combustion:** Fuel combustion in pollution-control equipment (process gas), boilers (natural gas), and emergency generators (diesel).
   b. **Mobile combustion:** Fuel combustion by transportation equipment, including forklifts, trucks, and other heavy vehicles (diesel) and company vehicles (gasoline).
   c. **Fugitive emissions:** Septic tanks (CH_4), refrigerants from air-conditioning equipment, refrigerators, water dispensers, company vehicles, forklifts, and trucks, CO_2 fire extinguishers, and rust-preventive lubricants (CO_2)
   d. Process-gas emissions and natural gas use are the largest sources of Scope 1 emissions.
3. The 2025 Scope 1 inventory totaled 20,154.1891 tCO_2e, accounting for 20.08% of total emissions. The main sources were process gas and natural gas use. Scope 1 emissions increased 16.03% from 2024 and 52.25% from the 2020 baseline, mainly due to increased customer order demand and changes in product demand.

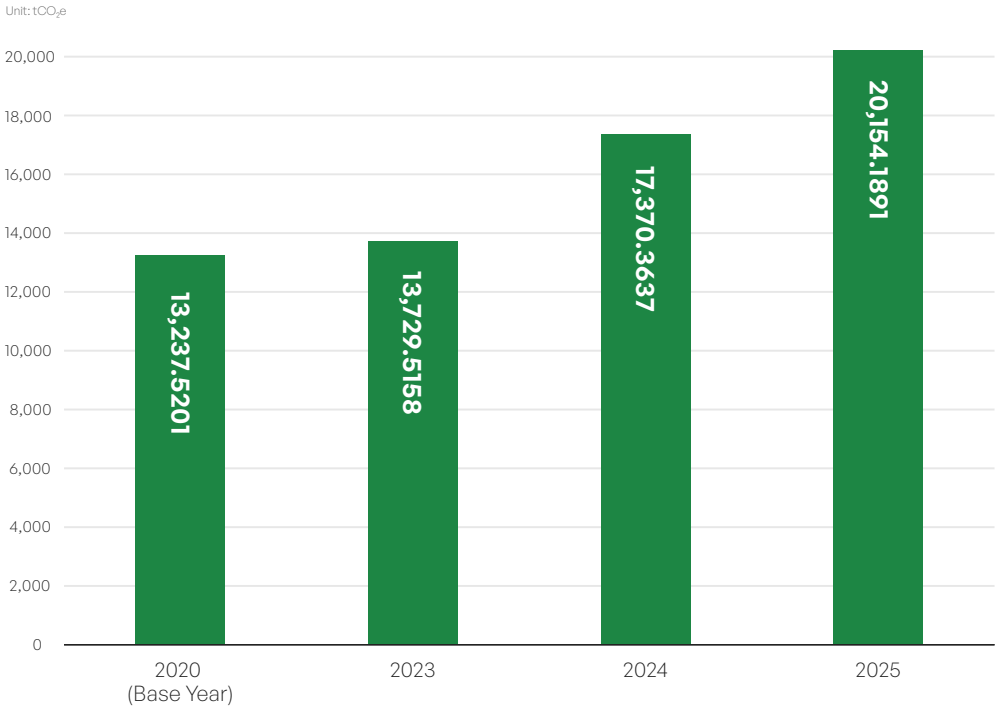
Scope 1 emissions intensity was 8.0859 tCO2e per NT$ million in revenue, up 18.69% from 2024 and 24.15% from the 2020 baseline.

Note: The denominator for emissions intensity is the parent company's standalone revenue rather than consolidated revenue.

Scope 1 GHG Emission Sources

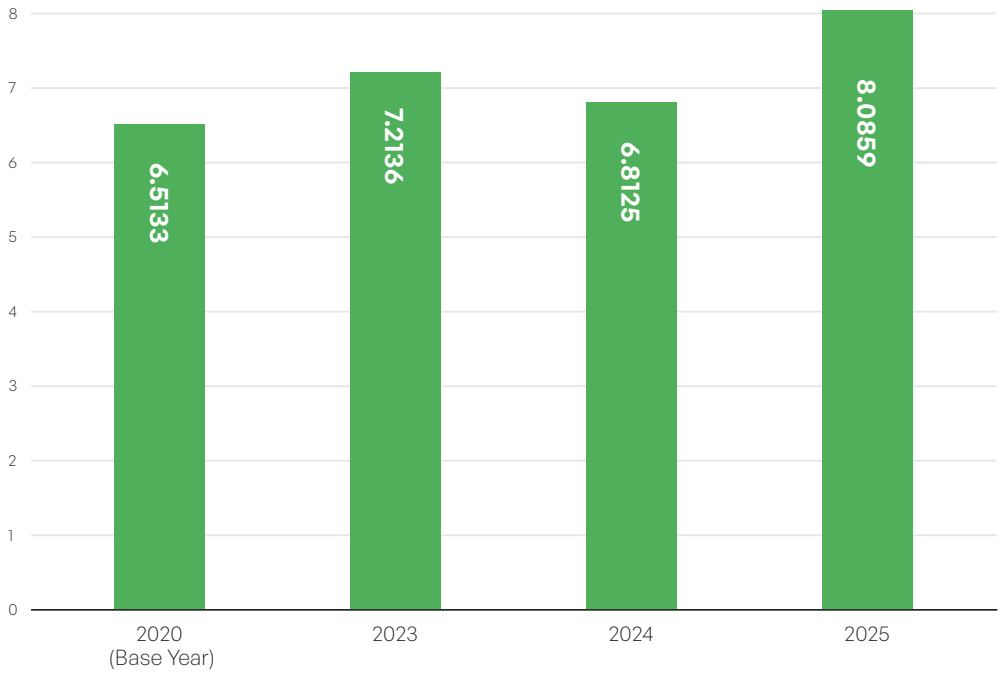


Scope 1 GHG Emissions

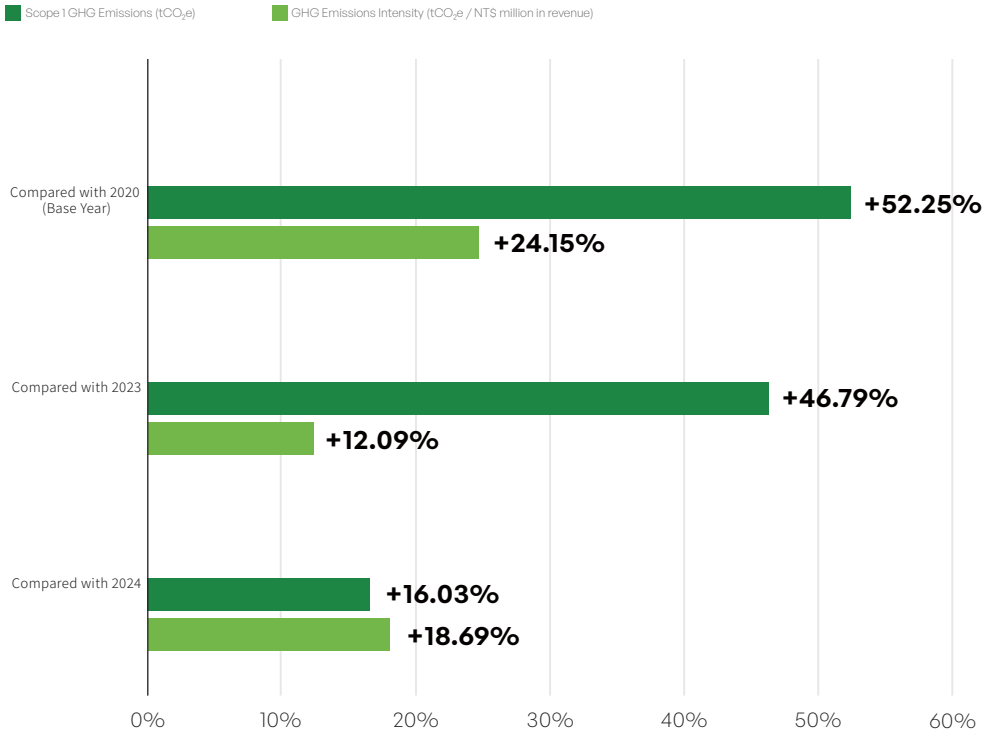


Scope 1 GHG Emissions Intensity

Unit: tCO_2e / NT$ million in revenue



Scope 1: 2025 Changes in GHG Emissions and Emissions Intensity



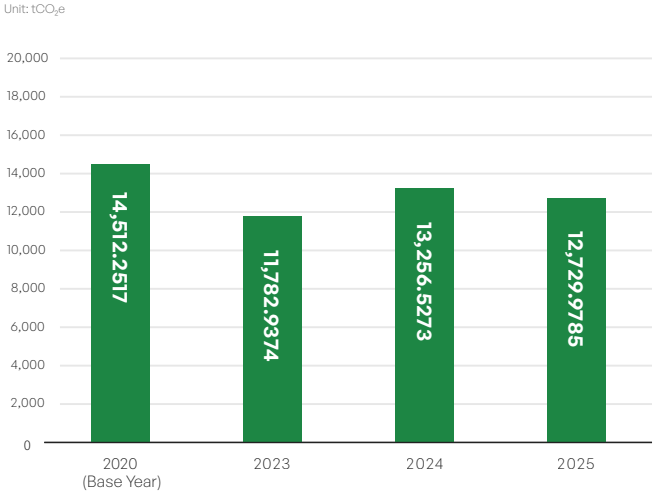
Energy Indirect Greenhouse Gas Emissions - Scope 2

1. **Definition:** Scope 2 accounts for indirect greenhouse gas emissions associated with imported or purchased electricity, heat, or steam.
2. **Scope 2 emissions:**
   - The Tainan plants conduct GHG inventories in accordance with the GHG Protocol. Scope 2 emissions are primarily generated by purchased electricity. All electricity purchased from outside the plants is supplied by Taiwan Power Company, using an electricity emission factor of **0.474**.
   - Calculation formula: **Emissions = Electricity Consumption x Emission Factor.**

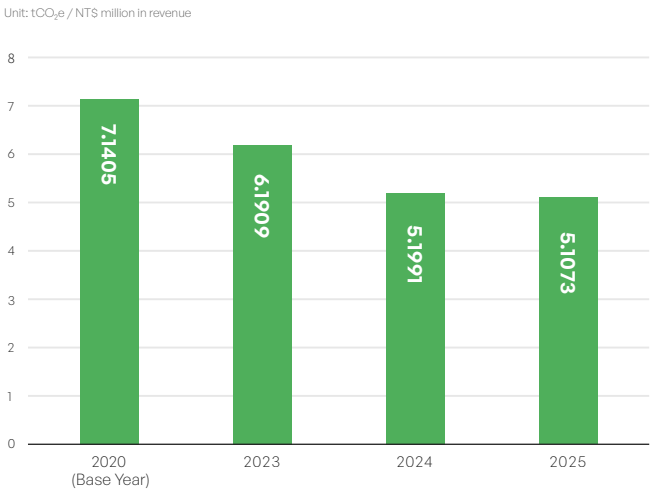
Note: Scope 2 calculations deduct self-generated renewable electricity consumed on-site and use weighted electricity emission factors for different periods. Actual emissions therefore differ slightly from results obtained using a simplified formula.

3.The 2025 Scope 2 inventory totaled 12,729.9785 tCO_2e, accounting for 12.68% of total emissions, down 3.97% from 2024 and 12.28% from the 2020 baseline. Scope 2 emissions intensity was 5.1073 tCO_2e per NT$ million in revenue, down 1.77% from 2024 and 28.47% from the 2020 baseline.

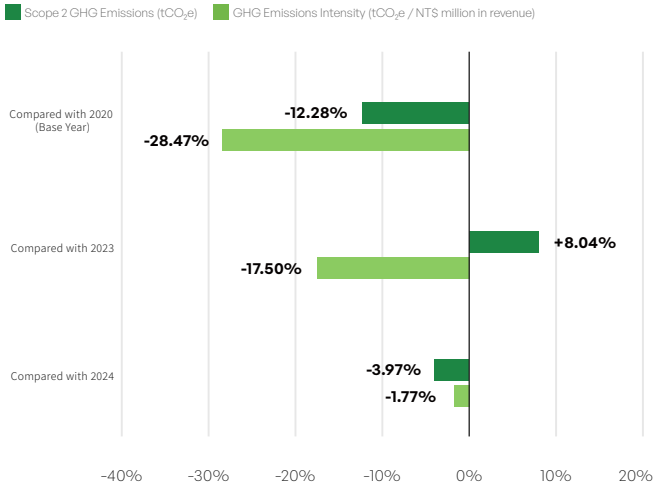
Scope 2 GHG Emissions



Scope 2 GHG Emissions Intensity



Scope 2: 2025 Changes in GHG Emissions and Emissions Intensity



In 2025, purchased electricity totaled 26,856,494 kWh, self-generated renewable electricity consumed on-site totaled 432,739 kWh, and total electricity consumption was 27,289,233 kWh. Renewable electricity represented 1.59% of total electricity use and was primarily generated by solar power. This initiative is an important step toward reducing UNIVACCO's reliance on purchased electricity.

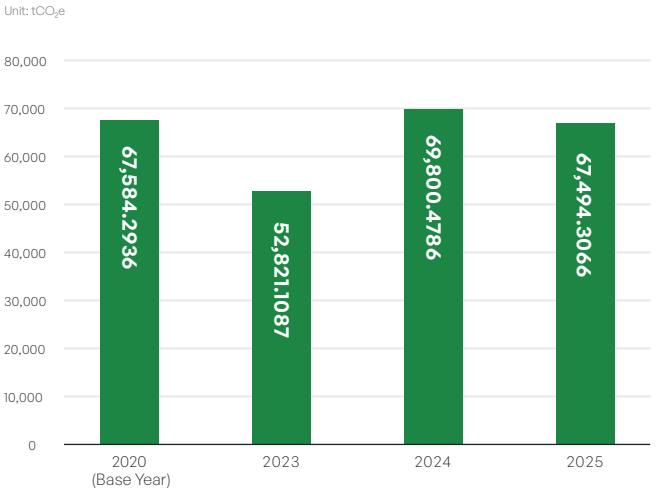
Indicator	2023	2024	2025
Renewable electricity share (%)	1.51	1.51	1.59

Other Indirect Greenhouse Gas Emissions - Scope 3

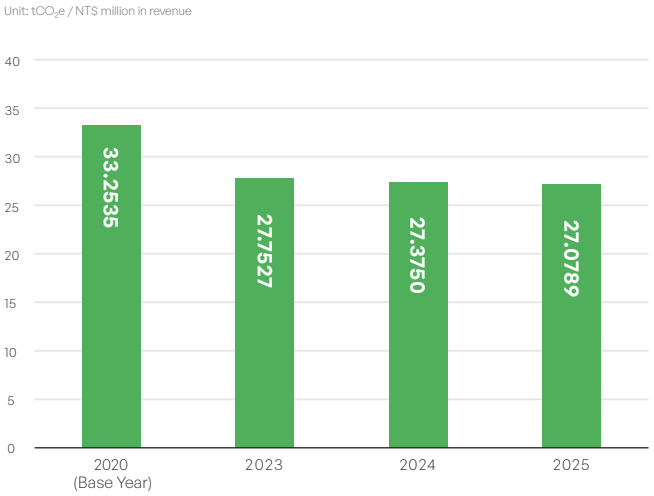
1. **Definition:** Indirect greenhouse gas emissions associated with products and activities in the organization's value chain.
2. **Raw Material Indirect Emissions - Scope 3:** Scope 3 covers other indirect emissions in the value chain. Emissions are estimated in accordance with the GHG Protocol by multiplying activity data by emission factors sourced from Taiwan's Ministry of Environment, the IPCC, and international databases.
3. The 2025 Scope 3 inventory totaled **67,494.3066 tCO_2e**, accounting for **67.24%** of total emissions. Of this amount, **94.01%** came from raw material procurement and **5.99%** from transportation and logistics. Scope 3 emissions decreased **3.30%** from 2024 and 0.13% from the 2020 baseline.

Scope 3 emissions intensity was **27.0789 tCO_2e per NT$ million in revenue**, down **1.08%** from 2024 and **18.57%** from the 2020 baseline. To strengthen supply chain decarbonization management, UNIVACCO supports major suppliers in conducting carbon inventories and prioritizes low-carbon raw materials. For transportation, UNIVACCO seeks to improve container utilization rates and evaluate low-carbon transportation options to reduce Scope 3 emissions.

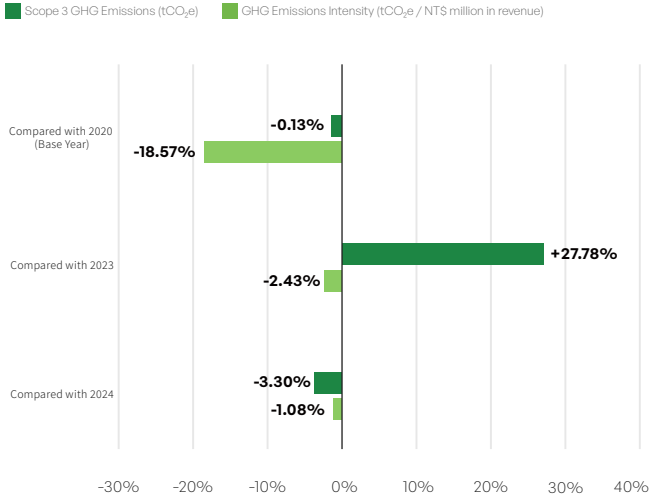
Scope 3 GHG Emissions



Scope 3 GHG Emissions Intensity



Scope 3: 2025 Changes in GHG Emissions and Emissions Intensity



Emissions Intensity

UNIVACCO calculates GHG emissions intensity for its Tainan plants in accordance with GRI 305-4. In prior years, emissions intensity was disclosed based on emissions per unit of production area to show the relationship between plant space utilization and emissions.Because regulatory reporting of GHG emissions intensity is managed using a revenue-based denominator, UNIVACCO reviewed its methodology and, beginning in 2025, changed the indicator to emissions per NT$ million in revenue to better align internal management, external disclosure, and regulatory reporting.

This adjustment more consistently reflects the relationship between operating scale and emissions efficiency and improves alignment with external reporting data. In 2025, total GHG emissions were 100,378.474 tCO_2e, while parent-company standalone revenue was NT$2,492.5 million, resulting in an emissions intensity of 40.2721 tCO_2e per NT$ million in revenue. Although intensity increased 2.25% from 2024, it was 14.15% lower than the 2020 baseline.

GHG Emissions Intensity by Scope

Unit: tCO_2e / NT$ million in revenue



Carbon Reduction Results and Targets

UNIVACCO's Tainan plants continue reducing GHG emissions through energy-saving measures and renewable energy implementation.

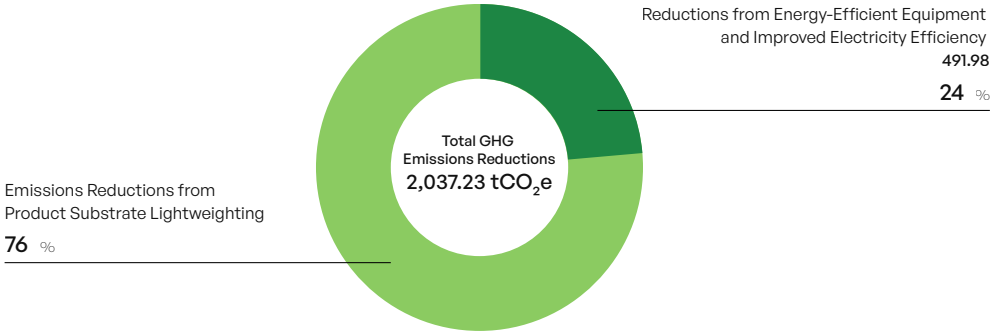
Total 2025 emissions reductions amounted to 2,037.23 tCO_2e, mainly from:

- 491.98 tCO_2e reduced through energy-efficient equipment and improved electricity efficiency, calculated using the 2025 electricity emission factor of 0.467 kg CO_2e/kWh.
- 1,545.25 tCO_2e reduced through product substrate lightweighting.

Double counting between decarbonization measures is avoided, and the contribution of each reduction project is calculated independently.

GHG Emissions Reductions in 2025

Unit: tCO_2e



UNIVACCO will continue improving energy efficiency and renewable energy use, with an annual carbon reduction target of 1,814.5 tCO_2e, supporting the long-term goal of net-zero emissions by 2050. To advance the carbon-reduction pathway, managers from relevant units meet every two months to discuss and implement annual GHG reduction initiatives. Carbon reduction results are reported to senior management at the Corporate Sustainability Development Committee every six months.

Although total 2025 emissions exceeded the target because customer demand continued to increase, overall emissions intensity continued to decline over the long term and remained aligned with UNIVACCO's decarbonization pathway toward 2050 carbon neutrality. UNIVACCO will continue using scientific data to advance energy-saving and carbon-reduction actions and strengthen sustainability competitiveness. To build employee awareness, cumulative annual GHG emissions are disclosed on UNIVACCO's website and environmental management training is conducted regularly. The 2025 environmental management training completion rate was 100%.

Indicator	2023	2024	2025
Environmental management training completion rate (%)	100	100	100

As of the end of 2025, UNIVACCO had not formally introduced an internal carbon pricing mechanism. However, UNIVACCO continues monitoring Taiwan's carbon fee system, international carbon market price trends, customer decarbonization requirements, and low-carbon transition needs across the supply chain. Relevant information is incorporated into climate risk and opportunity assessments. Depending on regulatory developments, industry trends, and progress toward UNIVACCO's carbon-reduction targets, UNIVACCO will evaluate the introduction of an internal carbon fee mechanism as a decision-making reference for energy-efficiency investments, renewable energy procurement, and evaluation of carbon-reduction projects.

Since 2023, UNIVACCO has also used renewable energy certificates to support renewable energy development and reduce Scope 2 emissions associated with purchased electricity. As of the end of 2025, UNIVACCO had cumulatively used **1,081 renewable energy certificates**, corresponding to **1,080,739 kWh** of renewable electricity, mainly from solar energy and covering the VC2 plant. Renewable energy certificates are managed in accordance with regulatory requirements. Purchased electricity and renewable energy use are disclosed separately to ensure that certificates and environmental attributes are not double counted or double claimed. These certificates primarily support climate targets, Scope 2 management, and customer requirements for low-carbon supply chains. To comply with the Financial Supervisory Commission's GHG inventory requirements for listed companies, several subsidiaries, including Yoto and the Malaysia subsidiary, have obtained third-party verification of Scope 1 and Scope 2 emissions and met established targets. The U.S. subsidiary is expected to complete third-party verification before 2027, while other subsidiaries are expected to complete internal inventories in 2026 in accordance with the regulatory timetable.

To strengthen Group-level climate governance and GHG management, UNIVACCO continues helping each operating entity establish inventory and verification mechanisms. The original plan to complete verification for all subsidiaries in 2026 was revised after the organizational scope changed with the addition of Wuxi Univacco New Material Co.,Ltd. in 2025. The revised target is to complete GHG inventories and third-party verification in accordance with regulatory requirements and statutory schedules. UNIVACCO will apply consistent Group management principles and support subsidiaries in defining organizational boundaries, identifying emission sources, collecting activity data, conducting internal checks, and preparing for external verification. Progress will be tracked annually as a basis for Group carbon management, risk response, and transparent disclosure.

Subsidiary Verification Schedule

Group Subsidiary	GHG Inventory	GHG Verification
UNIVACCO FOILS CORPORATION	●	Planned for 2027
UNIVACCO FOILS EAST CORPORATION	●	Planned for 2027
UNIVACCO TECHNOLOGY (M) SDN. BHD.	●	●
UNIVACCO EUROPE SP. Z O.O	●	Planned for 2028
Materials Coating Technology Corporation	●	●
Wuxi Univacco New Material Co.,Ltd.	Planned for 2026	Planned for 2028
Yoto Holographics Inc.	●	●
Yujyu Technology (Shanghai) Printing Co., Ltd	Planned for 2026	Planned for 2028

Note: TAI LENG INDUSTRY INC. UNIVACCO TECHNOLOGY (CAYMAN) INC., and UNIVACCO TECHNOLOGY (HONG KONG) LIMITED are legal entities used primarily for investment and accounting management and have no substantive production, operating, office, or warehousing sites or material GHG emission sources. They are therefore excluded from the GHG inventory scope.

6.2.4 Air Pollution Management

UNIVACCO does not use or emit ozone-depleting substances (ODS) controlled under the Montreal Protocol, including CFCs, HCFCs, Halons, and methyl bromide. ODS emissions were **0 metric tons in 2025**. Based on equipment use and refrigerant management records, no regulated ODS were used and no related leakage incidents occurred in 2025.

UNIVACCO continues maintaining and replacing air-conditioning and related equipment under its equipment management system and gives priority to environmentally compliant equipment. When new equipment is installed or replaced, UNIVACCO will continue prioritizing low-environmental-impact and non-ODS refrigerant equipment to reduce ozone-depletion risks. No violation of environmental regulations related to ozone-layer protection occurred during the reporting period.

All air pollution control equipment at the Tainan plants holds legally required operating permits. Independent third parties are periodically engaged to conduct stack emission testing for stationary sources. UNIVACCO continuously monitors, analyzes, and follows up on test results to ensure that pollutant concentrations meet applicable environmental standards.

Major Air Pollutant Emissions (Metric Tons)

Air Pollutant	2023	2024	2025
Volatile Organic Compounds (VOCs)	244.14	152.20	134.81
Sulfur Oxides (SOx)	25.12	39.76	26.98
Nitrogen Oxides (NOx)	3.54	5.33	5.55
Particulate Matter	0.81	1.36	1.42

Notes:
1. Certain 2024 figures contained data-entry errors and were reviewed and corrected in 2025.
2. Data are sourced from air pollution fee and emissions declarations.

For VOC reduction, UNIVACCO continued pollution-prevention and process improvement measures in 2025:

- Pollution-control equipment reduction efficiency: 97%.
- Exhaust collection efficiency across all production plants in Tainan: 100%.

UNIVACCO continues using process improvements, optimization of pollution-control equipment, and source reduction to reduce the environmental impact of air emissions and periodically reviews air pollution management performance and improvement results.

6.3 Energy Management and Energy Efficiency

Policy Commitment

UNIVACCO is committed to maximizing resource efficiency and minimizing environmental impacts by continuously strengthening energy, water resource, and environmental management systems and actively reducing greenhouse gas emissions to address climate-related risks and challenges.

- Pursue net-zero emissions and continuously strengthen climate change management and risk response capabilities.
- Continue reducing greenhouse gas emissions to mitigate impacts on the environment and climate.
- Improve energy efficiency and promote the use of renewable energy.
- Strengthen water resource management and improve water-use efficiency.
- Implement pollution prevention and regulatory compliance to reduce environmental impacts.
- Promote company-wide participation and continuous improvement to enhance environmental management performance.



Material Topic

Climate Change Strategy and Energy Management

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Improve energy efficiency: Continue process optimization and facility operational improvements to improve energy savings across all plants				
Electricity intensity compared with 2020 baseline	Reduce 9%	✓ 54.40 kWh/k.m^2; down 9.17%	Reduce 9%	Reduce 12%
Annual electricity-saving rate	1.0%	✓ 3.86%	1.0%	1.0%
Use renewable energy: Continue installing solar power systems to increase renewable energy use				
Annual renewable energy generation	353,600 kWh	✓ 432,700 kWh	353,600 kWh	1,272,400 kWh
Renewable energy use ratio	-	-	-	2.5%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

6.3.1 Energy Use

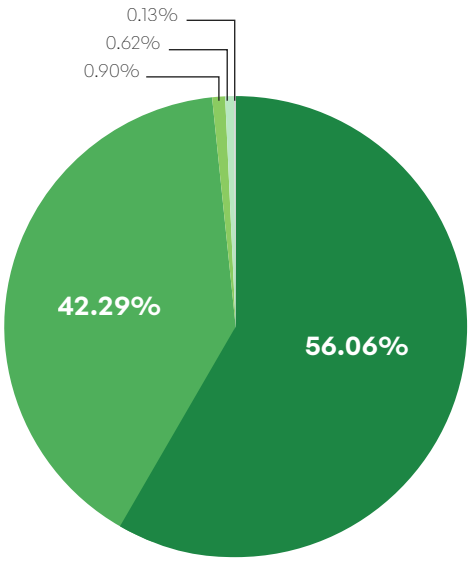
UNIVACCO's Tainan plants manage energy in accordance with the ISO 50001 Energy Management System and continue to assess energy use at operating sites. Equipment optimization and process improvements are used to increase energy efficiency and reduce greenhouse gas emissions.

6.3.1.1 Energy Use Overview

Total energy consumption in 2025 was approximately 172,470.15 GJ. Energy use was primarily electricity and natural gas, supporting production processes and facility operations. In accordance with SASB RT-IG-130a.1, UNIVACCO discloses its energy use profile. In 2025, non-renewable electricity represented 56.06% of total energy use and natural gas represented 42.29%. Renewable electricity accounted for 0.90% of total energy use.

Electricity as a whole represented approximately 56.96% of total energy use. Purchased electricity was the primary source, accounting for approximately 98.41% of total electricity consumption in 2025, with the remainder supplied by self-generated renewable electricity. Through ISO 50001 and energy-saving projects, UNIVACCO continues improving energy efficiency and reducing energy consumption.

Energy Types and Uses



Energy Type	Main Use
Non-renewable electricity	Production equipment and facility systems
Natural gas	Boilers and air pollution control equipment
Renewable electricity	Self-generated solar power
Diesel	Forklifts and emergency generators
Gasoline	Company vehicles

Energy Consumption by Energy Type



Item (GJ)	2020 Baseline	2023	2024	2025
Renewable electricity	0.00	932.40	1,400.40	1,557.86
Diesel	1,178.64	1,068.93	1,140.56	1,067.82
Gasoline	246.70	280.42	254.26	221.92

Note: Energy conversions reference the Energy Product Unit Heating Value Table and related coefficients published by Taiwan's Energy Administration. Heating values used include diesel 8,636 kcal/L, gasoline 7,586 kcal/L, and natural gas 8,863.744 kcal/L. All energy is expressed in GJ.

6.3.1.2 Changes in Energy Use

Through annual energy-saving projects, total energy consumption in 2025 decreased by **1,313.42 GJ**, or **0.76%**, compared with 2024. Energy use declined despite production growth, demonstrating the effectiveness of energy-saving measures. Key sources of improvement included:

- Improved process efficiency
- Energy-saving equipment optimization
- Continuous improvement of the energy management system

6.3.1.3 Renewable Energy Use

UNIVACCO continues introducing renewable energy. Solar generation reached **432,739 kWh (1,557.86 GJ)** in 2025 and was entirely consumed on-site. Renewable energy represented approximately **0.90%** of total energy use, up 0.09 percentage points from the previous year, reducing reliance on purchased electricity.
In 2025, an Organic Rankine Cycle (ORC) waste-heat recovery system was completed and commissioned at the VC3 plant. Procurement and contracting for rooftop solar systems at the VC1 administration building and VC4 plant were also completed, with installation expected in 2026.

Year	Total Energy (GJ)	Renewable Energy Share (%)	Renewable Generation (kWh)	Renewable Generation (GJ)
2023	140,680.48	0.66	259,000	932.40
2024	173,783.57	0.81	389,000	1,400.40
2025	172,470.15	0.90	432,739	1,557.86

Note: To ensure consistency across years, renewable generation values are standardized to the generation represented by renewable energy certificates for each year; 2023 and 2024 figures were therefore revised.

6.3.1.4 Energy Optimization Measures

- Construct waste-heat recovery systems (ORC) to improve energy efficiency.
- Introduce energy-efficient equipment and optimize production processes.
- Strengthen ISO 50001 energy management operations.

6.3.2 Energy Consumption Outside the Organization

Because suppliers and logistics service providers do not yet comprehensively provide energy-consumption data, UNIVACCO is currently unable to fully quantify energy consumption outside the organization.
Going forward, energy consumption associated with upstream and downstream transportation and distribution under Scope 3 organizational GHG inventories will be used as an alternative basis and management reference. UNIVACCO plans to progressively collect related data beginning in 2026 and will continue building supply chain energy data collection mechanisms to improve disclosure completeness.

6.3.3 Energy Efficiency

UNIVACCO uses production area as an indicator of operating scale to calculate energy intensity and understand energy use per unit of production activity. Energy intensity has been incorporated into ISO 50001 performance management as a basis for evaluating energy-management performance.

6.3.3.1 Energy Intensity Trend

Overall energy efficiency continues to improve:

- Electricity intensity has declined over time; 2025 was approximately **8.00% lower** than 2023.
- In 2024, electricity intensity decreased significantly despite increased production scale, demonstrating the effectiveness of energy-management measures.
- In 2025, electricity intensity decreased further to **54.40 kWh/k.m^2**, **9.17% below** the 2020 baseline.

Indicator	2020 Baseline	2023	2024	2025
Production area (k.m^2)	468,219.156	404,308.226	513,996.473	501,678.368
Electricity consumption (kWh)	28,043,200	23,907,620	28,356,720	27,289,233
Electricity intensity (kWh/k.m^2)	59.89	59.13	55.17	54.40

Electricity savings in 2025 were slightly lower than the previous year, mainly because of changes in production structure and differences in the baseline for individual projects. Overall energy efficiency nevertheless continued to improve.

6.3.3.2 Energy Performance Analysis

The trend in energy-intensity improvement is consistent with energy-saving results, indicating stable effectiveness of energy-management measures.

- Electricity-saving rate improved from 3.13% in 2023 to 3.86% in 2025.
- Energy-use efficiency per unit of production activity continued to improve.

6.3.3.3 Energy Management Measures

UNIVACCO improves energy efficiency through:

- High-efficiency equipment and process optimization
- Energy-saving projects and operational improvements
- Energy monitoring and management mechanisms
- Regular review of energy-use performance

Future priorities are to continuously reduce energy intensity, improve the effectiveness of energy-saving projects and energy use, and reduce environmental impacts from operations.

6.3.4 Energy-Saving Results

6.3.4.1 Energy-Saving Performance Analysis

Overall, energy-saving management shows a stable improvement trend:

- Energy savings improved significantly in 2024, with both electricity savings and the saving rate increasing sharply, demonstrating the effectiveness of projects and equipment optimization.
- Electricity savings declined slightly in 2025 due mainly to changes in production structure and project baselines, but the savings rate remained above the 2023 level.
- UNIVACCO has established a continuous-improvement energy management mechanism, with energy efficiency continuing to improve. Total electricity savings in 2025 were **1,053,480 kWh**, **287.73% higher** than the 2020 baseline savings of 271,704 kWh.

Indicator	2020 Baseline	2023	2024	2025
Electricity savings (kWh)	271,704	748,932	1,278,504	1,053,480
Electricity consumption (kWh)	28,043,200	23,907,620	28,356,720	27,289,233
Electricity-saving rate (%)	0.97	3.13	4.51	3.86

6.3.4.2 Energy-Saving Measures

1. **Improve Equipment Efficiency:** Introduce high-efficiency equipment such as variable-frequency air compressors, replace high-energy-consuming equipment, and optimize equipment operation.
2. **System and Process Optimization:** Improve cooling and chilled-water systems, improve compressed-air efficiency, and optimize process parameters and operating conditions.
3. **Operational and Management Improvements:** Establish energy monitoring and management mechanisms, manage equipment operating time and loads, and optimize lighting and non-production electricity use.

Energy-Saving Measures

Objective	Category	Measure	Electricity Saved (kWh)	Energy Saved (GJ)
Optimize electrical equipment	Air-conditioning equipment	Chiller efficiency optimization	381,393	1,373.02
		Dynamic adjustment of air-conditioning load	368,513	1,326.65
System improvement	Dust collection equipment	Replace with optimal model and adjust operating mode	45,930	165.35
System improvement	Compressed-air system	Improve compressed-air leakage	174,672	628.82
Strengthen electricity management	Lighting	Manage lighting schedules	9,289	33.44
	Equipment operation	Manage equipment operating hours	16,445	59.20
Waste-heat reuse	Waste-heat power generation	Introduce waste-heat power generation equipment	57,238	206.06
	Total		1,053,480	3,792.54

Note: 1 kWh = 3,600,000 joules.

6.3.4.3 Energy-Saving Project Case - Variable-Frequency Air Compressor at VC3

To reduce energy waste in the compressed-air system, UNIVACCO introduced a variable-frequency air compressor to address energy losses caused by unloaded operation of traditional fixed-speed units.

Project:

- Introduce a variable-frequency air compressor.
- Adjust compressed-air system configuration and operating mode.
- Reduce energy consumed during unloaded operation.

Benefits:

- Annual energy-efficiency benefit: approximately **29.2%**.
- Annual electricity savings: approximately **11,912 kWh**.
- Investment: approximately **NT$650,000**.
- Estimated payback period: **approximately 2.03 years**.
- GHG reduction: **approximately 5.56 tCO_2e**.

Through energy-saving projects and energy-management measures, UNIVACCO has maintained stable energy-saving performance despite changes in production scale and has progressively improved energy efficiency. Improvements in energy intensity and the electricity-saving rate demonstrate the continuity and substantive benefits of these measures.

6.3.5 Improvements in Process Energy Efficiency

UNIVACCO continues reducing energy demand at the product manufacturing stage through equipment technology upgrades, process optimization, and energy-management measures, thereby improving overall energy efficiency and reducing energy consumption and GHG emissions during manufacturing.

Using 2020 as the baseline year, UNIVACCO evaluates reductions in manufacturing-stage energy demand through electricity intensity, electricity savings, and energy-efficiency improvement results. The scope covers major transfer foil products, coating material products, and related manufacturing processes at the Tainan plants, representing most of UNIVACCO's production electricity use.

6.3.5.1 Key Improvement Measures

1.High-Efficiency Equipment:

Progressively introduce variable-frequency air compressors, high-efficiency chillers, and variable-frequency control systems, adjusting operation according to actual load to reduce inefficient energy use.

2.Process Optimization and Reduced Energy Demand:

Optimize process temperatures and operating conditions, improve coating and production-process efficiency, and adjust equipment operating modes.

3.System Integration and Energy Efficiency: Improve compressed-air systems by reducing leakage and unloaded operation, optimize cooling and chilled-water systems, and introduce energy monitoring systems.

6.3.5.2 Improvement Results

Through equipment upgrades, process optimization, and energy-management measures, UNIVACCO continues reducing energy demand during product manufacturing and improving overall efficiency.

2025 results included:

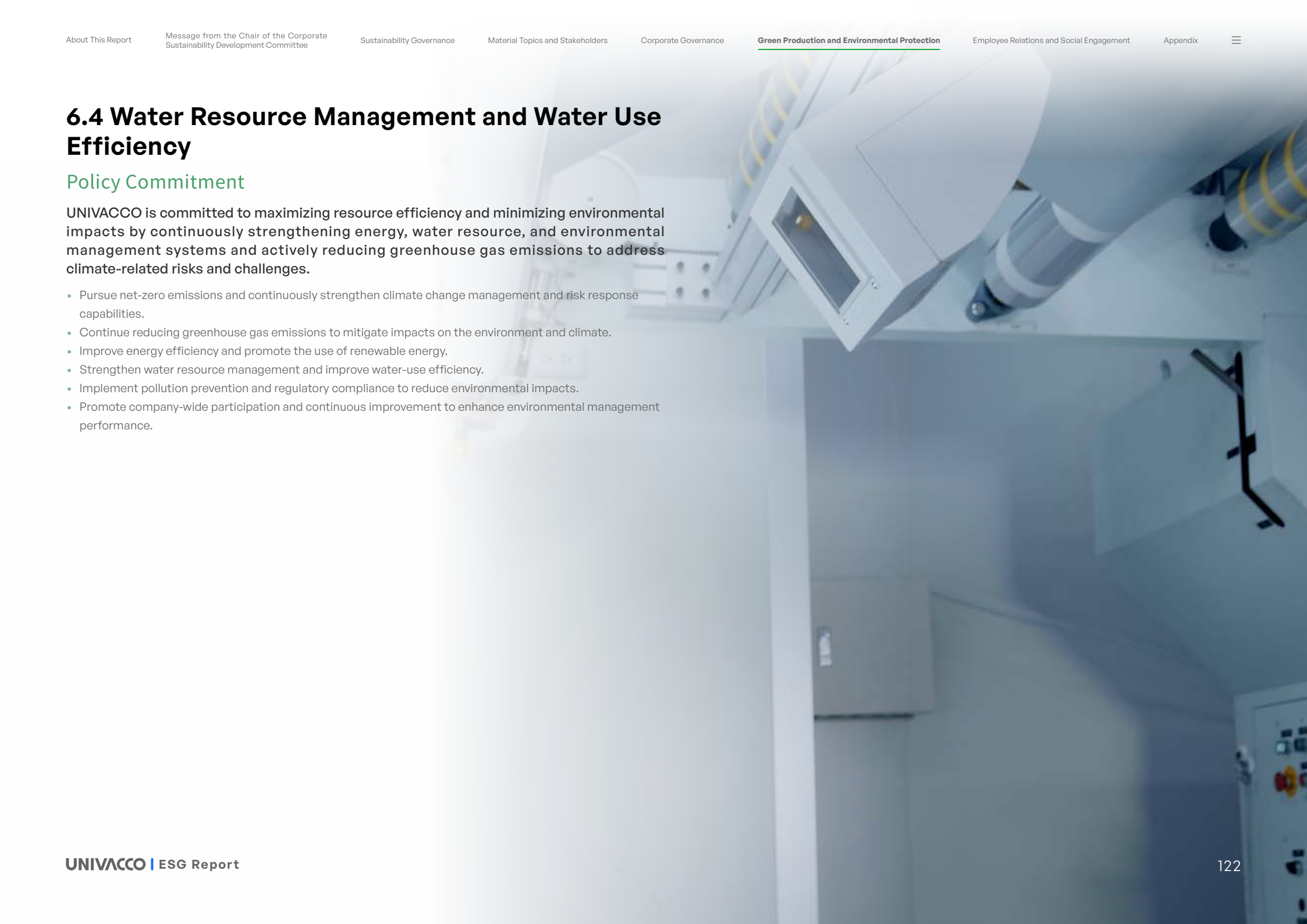
- Electricity intensity decreased from **59.89 kWh/k.m^2** in the 2020 baseline year to **54.40 kWh/k.m^2** in 2025, a **9.17% reduction**.
- Total electricity savings reached **1,053,480 kWh**, with an electricity-saving rate of **3.86%**.
- Energy-saving measures reduced GHG emissions by **491.98 tCO_2e**.
- Key benefits came from compressed-air optimization, chilled-water improvements, waste-heat recovery, and process parameter optimization.
- UNIVACCO will continue promoting energy-saving equipment, process optimization, and energy-management measures to reduce manufacturing-stage energy demand and environmental impacts.

6.4 Water Resource Management and Water Use Efficiency

Policy Commitment

UNIVACCO is committed to maximizing resource efficiency and minimizing environmental impacts by continuously strengthening energy, water resource, and environmental management systems and actively reducing greenhouse gas emissions to address climate-related risks and challenges.

- Pursue net-zero emissions and continuously strengthen climate change management and risk response capabilities.
- Continue reducing greenhouse gas emissions to mitigate impacts on the environment and climate.
- Improve energy efficiency and promote the use of renewable energy.
- Strengthen water resource management and improve water-use efficiency.
- Implement pollution prevention and regulatory compliance to reduce environmental impacts.
- Promote company-wide participation and continuous improvement to enhance environmental management performance.



Material Topic

Climate Change Strategy and Energy Management

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Improve resource-use efficiency: Continue process optimization and facility improvements				
Water withdrawal intensity compared with 2020 baseline	Reduce 24%	0.093 $m^3/k.m^2$, down 24.39%	Reduce 25%	Reduce 30%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

UNIVACCO regards water as an important natural resource shared with local communities, industries, and ecosystems. A water resource management mechanism has been established and incorporated into the ISO 14001 Environmental Management System. Responsible units regularly review water withdrawal and discharge at each plant, with performance reviewed periodically by the Corporate Sustainability Development Committee.

All water withdrawal comes from third-party municipal water supply. UNIVACCO does not use groundwater, surface water, or seawater, and no water is withdrawn from high water-stress areas. A 2025 assessment using the WRI Aqueduct Water Risk Atlas showed that all plants are located in Low-Medium (1-2) water-risk areas. Water-risk conditions will continue to be reviewed periodically to support operational stability.



Water management measures include water-meter monitoring, pipeline inspections, pump operation management, water-tank level monitoring, and leakage prevention in chilled-water systems. These measures reduce abnormal leakage and unnecessary consumption. In 2025, water withdrawal intensity reached **0.093 $m^3/k.m^2$**, **24.39%** below the 2020 baseline.

For wastewater, UNIVACCO treats wastewater and monitors water quality in accordance with regulations and discharge permits. No non-compliant discharge occurred in 2025, and UNIVACCO continues evaluating higher internal management standards to further reduce environmental impacts.

6.4.1 Management of Water-Discharge Impacts

UNIVACCO's Tainan plants seek to reduce the impact of operations on the water environment. Production processes do not generate process wastewater. The main wastewater streams are domestic sewage and cleaning liquid generated when coating rollers are cleaned.

Cleaning liquid containing solvents is not directly discharged to natural water bodies. It is collected separately, managed by category, and kept separate from other water flows to reduce environmental risk. All such liquid is handled by qualified contractors. Storage, flow tracking, and treatment records ensure that final treatment complies with environmental regulations.

In 2025, **0.113 million** liters of roller-cleaning liquid was handled legally, with no violation or abnormal incident. UNIVACCO has also introduced laser cleaning to replace part of the traditional wet-cleaning process with dry cleaning, which is expected to reduce liquid waste generation. UNIVACCO will evaluate the feasibility of broader implementation and continue improving liquid waste quality management and internal control and testing standards.

Domestic sewage management focuses on septic tanks, which are cleaned annually by qualified contractors to maintain proper operation and meet discharge-water quality requirements. UNIVACCO will also evaluate the establishment of a domestic sewage testing system.

6.4.2 Water Withdrawal

UNIVACCO has established a water resource management mechanism. The Industrial Safety Department and facility units periodically monitor water use at each plant and use the FEMS equipment management system, water balance diagrams, and municipal water bills to track and analyze abnormalities.

Measures are regularly implemented to address equipment leakage, abnormal consumption, and cleaning-process water use. UNIVACCO uses 2020 as the baseline year for water withdrawal intensity and continues water-saving management with the goal of reducing withdrawal intensity per unit area year by year. Water sources are disclosed in accordance with GRI 303-3, including surface water, groundwater, seawater, produced water, and third-party supply.

In 2025, 100% of water withdrawn at the Tainan plants came from third-party municipal water supply. No surface water, groundwater, seawater, produced water, or reclaimed water was used. Operating sites are not located in high water-stress areas. According to the WRI Aqueduct Water Risk Atlas, all sites are located in **Low-Medium (1-2)** water-risk areas. Water withdrawal from water-stressed areas was 0 in 2025.

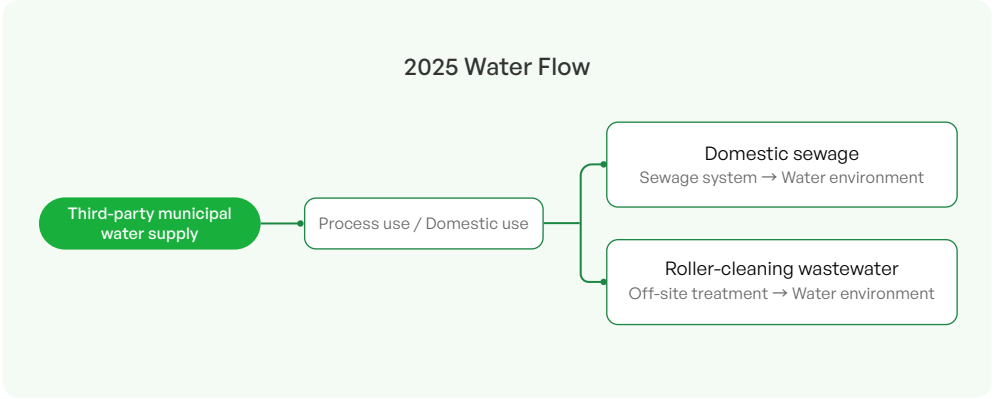
Total water withdrawal in 2025 was **46.63 million liters**, down **1.19 million liters (2.49%)** from 2024 and **18.81%** from the 2020 baseline. Water withdrawal intensity was **0.093 m^3/$k.m^2$**, unchanged from 2024 and **24.39% lower** than the 2020 baseline.

Item	2023	2024	2025
Data Source	Municipal Water Bills	Municipal Water Bills	Municipal Water Bills
Surface water (million liters)	0	0	0
Groundwater (million liters)	0	0	0
Seawater (million liters)	0	0	0
Produced water (million liters)	0	0	0
Third-party water supply (million liters)	44.78	47.82	46.63
Total water withdrawal (million liters)	44.78	47.82	46.63
Water withdrawal intensity (m^3/$k.m^2$)	0.110	0.093	0.093
Withdrawal from water-stressed areas (million liters)	0	0	0
Water risk level	Low-Medium(1–2)	Low-Medium(1–2)	Low-Medium(1–2)
Recycled and reused water (million liters)	0	0	0

2020 Baseline	2020 Baseline	2023	2024	2025
Water withdrawal (million liters)	57.43	44.78	47.82	46.63
Water withdrawal intensity (m^3/$k.m^2$)	0.123	0.111	0.093	0.093

The decline in water withdrawal was mainly due to leakage improvements and higher water-use efficiency. Data are based on municipal water bills and monitored through water balance diagrams and the FEMS system. As UNIVACCO operates relatively low-water-consumption processes, a process water recycling system has not yet been installed. Therefore, no water was recycled or reused in 2025. UNIVACCO will continue improving water-use efficiency and evaluating the feasibility of water recycling and reuse to reduce reliance on external water resources.

Note: FEMS refers to the Formosa Equipment Management System.



6.4.3 Water Discharge

UNIVACCO's Tainan plants do not have continuous process wastewater discharge and do not directly discharge process wastewater to surface water, the ocean, or groundwater. Only a small quantity of solvent-containing cleaning liquid is generated during coating roller cleaning. It is collected separately and managed by category without mixing with other water flows. In accordance with GRI 303-4, discharge destinations include surface water, groundwater, seawater, third-party wastewater treatment systems, and other water environments.

Discharge volume includes water ultimately returned to the water environment, including water discharged after treatment by third parties. Roller-cleaning liquid is collected and handled by qualified third-party contractors and is therefore included in discharge statistics. Rainwater runoff is natural rainfall, is not contaminated, and is not collected for use, so it is excluded from discharge volume.

Item	2023	2024	2025
Domestic sewage discharged to water environment through wastewater system (million liters)	44.69	47.71	46.52
Discharge to surface water (million liters)	0	0	0
Discharge to groundwater (million liters)	0	0	0
Discharge to seawater (million liters)	0	0	0
Direct process wastewater discharge to sewer system (million liters)	0	0	0
Discharge in water-stressed areas (million liters)	0	0	0
Roller-cleaning wastewater handled off-site (million liters)	0.090	0.112	0.113
Water pollution violations	0	0	0
Roller-cleaning liquid management	Separately collected and handled off-site; no direct discharge		

In 2025, total water discharge was 46.63 million liters, primarily comprising approximately 46.52 million liters of domestic sewage. A further 0.113 million liters of roller-cleaning liquid was generated and managed as industrial waste in accordance with applicable regulations, including classification, storage, and treatment by qualified third-party contractors.

In 2024, UNIVACCO introduced laser cleaning equipment to gradually replace conventional wet-cleaning processes with dry-cleaning technology, reducing wastewater generation at the source.

6.4.4 Water-Use Efficiency and Water Consumption

UNIVACCO's processes are relatively low in water use. Water is mainly used for equipment cleaning and limited auxiliary purposes, with no large-volume process or cooling-water demand.

Indicator	2023	2024	2025
Water-use intensity ($m^3/k.m^2$)	0.111	0.093	0.093

Water withdrawal intensity in 2025 was 0.093 $m^3/k.m^2$, unchanged from 2024 and 24.39% below the 2020 baseline, demonstrating continuing improvement in overall water-use efficiency. Key improvements included equipment leakage prevention, process optimization, and water-saving measures.

Water-saving actions include:

- Equipment leakage inspections and improvements
- Process water optimization
- Introduction of laser dry-cleaning technology
- Abnormal water-use monitoring
- Employee water-conservation awareness

Because production uses little water and has no large-volume recycling or discharge systems, the difference between withdrawal and actual use is minimal, so water-use intensity and water-withdrawal intensity are naturally similar.

In accordance with GRI 303-5, UNIVACCO treats water not returned to the natural water environment as water consumption and evaluates consumption as total water withdrawal minus water returned to the environment. Based on the water balance assessment, nearly all water ultimately returns to the water environment, including after third-party treatment. There are no material losses through evaporation, product incorporation, or other major consumption pathways; therefore, no material water consumption was identified in 2025.

UNIVACCO has established water-flow assessment and water-balance management mechanisms to regularly review water withdrawal, discharge, and consumption, ensuring data consistency and effective management.

UNIVACCO will continue strengthening water resource management by introducing water-saving equipment, promoting dry-process technologies such as laser cleaning, and evaluating water recycling and reuse. These efforts aim to further reduce water withdrawal intensity against the 2020 baseline, improve water-use efficiency, and mitigate potential water-related risks.

6.5 Nature and Biodiversity Management

Policy Commitment

UNIVACCO is committed to maintaining and enhancing biodiversity, reducing the impact of operations on ecosystems, incorporating biodiversity into sustainability governance and risk management, strengthening long-term operational resilience, and advancing environmental sustainability.

- Integrate biodiversity management into business operations and management systems; identify impacts of operating sites and supply chains on ecosystems and foster a corporate culture that respects natural capital.
- Proactively assess biodiversity-related risks and opportunities and periodically review the impacts of land use, water use, and raw material sourcing on the ecological environment.
- Monitor international biodiversity and nature-related sustainability trends and adjust management strategies as relevant policies, standards, and disclosure frameworks evolve.
- Apply prevention and mitigation principles to ecological impacts by avoiding, minimizing, and, where necessary, restoring impacts to habitats and species.
- Promote sustainable resource use and circular economy principles to reduce dependence on and consumption of natural resources.
- Enhance employee awareness and responsibility through training and internal communication.
- Comply with environmental and ecological conservation regulations and continuously improve management toward a business model that creates more positive impacts on nature.

Biodiversity

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Strengthen biodiversity management: Embed biodiversity protection, promote habitat protection and environmentally responsible measures, implement ecological risk assessment and monitoring, strengthen employee training and supply chain management, and reduce ecological impacts while supporting coexistence with nature				
Biodiversity risk inventory coverage	100%	✓ 100%	100%	100%
Sensitive-area inventory completion rate	100%	✓ 100%	100%	100%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

UNIVACCO values the protection of the natural environment and biodiversity and incorporates related topics into environmental management and sustainability frameworks. UNIVACCO considers potential impacts from operations, resource use, pollution emissions, and value-chain management and uses systematic management and improvement measures to reduce adverse impacts on ecosystems, habitats, and natural resources. UNIVACCO references **GRI 101: Biodiversity 2024 to identify**, manage, and disclose material biodiversity-related impacts in its operations and value chain.

- Implement ISO 14001 Environmental Management System.
- Strengthen pollution prevention and waste management.
- Promote energy saving, carbon reduction, and low-carbon processes.
- Develop environmentally responsible products.
- Promote resource circularity and material reduction.
- Strengthen chemical management and environmental risk controls.
- Continue reviewing biodiversity-related impacts across operating sites and the value chain.

UNIVACCO incorporates biodiversity protection into its environmental policy and applies prevention, mitigation, and continuous improvement as management principles. Major commitments are to:

1. Reduce impacts of operations on natural habitats and surrounding ecosystems.
2. Promote resource circularity and material reduction to reduce natural resource consumption.
3. Strengthen pollution prevention, waste management, and chemical management.
4. Develop environmentally responsible products to reduce product life-cycle environmental burdens.
5. Continue reviewing biodiversity risks and impacts across operating sites and supply chains.

UNIVACCO's biodiversity policy and management direction continue to reference international nature and biodiversity governance trends and will progressively align with the **Kunming-Montreal Global Biodiversity Framework** 2050 vision and 2030 targets, strengthening pollution reduction, resource circularity, natural capital protection, and value-chain impact management. UNIVACCO will also progressively establish biodiversity baselines, targets, and tracking indicators to improve management and disclosure completeness.

6.5.1 Biodiversity Impact Management

Based on its operating model, process characteristics, resource use, pollution emissions, and raw material procurement, UNIVACCO identifies potential material biodiversity-related impacts. The assessment covers owned operating sites and major value-chain activities and considers whether activities may cause habitat disturbance, impacts on aquatic ecosystems, increased pollution load, or pressure on natural resources.

Value chain	Potential Impact	Stage	Area	Management Approach
Plant land use	Habitat disturbance, vegetation change	Own operations	Surrounding plant area	Periodic inventory and landscaping management
Wastewater discharge	Impact on aquatic ecosystems	Production process	Receiving water body	Wastewater treatment and monitoring
Raw material procurement	Upstream land-use change	Supply chain	Raw-material origin	Supplier assessment
Energy and transportation	Indirect ecosystem impacts	Value chain	Transport routes and energy-source locations	Management and reduction

Management actions include:

- Energy saving, carbon reduction, and energy efficiency improvements.
- Waste reduction, segregation, and reuse.
- Chemical management systems to reduce risks from use and disposal.
- Pollution-control equipment and environmental management systems to control wastewater and other pollution sources.
- Environmentally responsible materials and low-carbon products to reduce product life-cycle environmental impacts.
- Resource circularity and material reduction to reduce pressure on virgin resources.

Indicator	2023	2024	2025
Biodiversity risk inventory coverage (%)	100	100	100
Sensitive-area inventory completion rate (%)	100	100	100

Beyond owned operating sites, UNIVACCO also monitors biodiversity impacts associated with value-chain activities. Supplier management, raw material management, and environmental requirements are used to progressively strengthen identification and management of upstream natural-environment risks. The scope and depth of value-chain biodiversity risk inventories will be expanded as data availability and management maturity improve. At present, biodiversity measures are primarily integrated into existing environmental management systems and operating procedures. Independent biodiversity management plans have not yet been established for each material impact site. Going forward, the Group will progressively strengthen systematic disclosure of avoidance, mitigation, restoration, and other conservation measures based on identified material impacts, consistent with the impact-management logic emphasized by GRI 101.

6.5.2 Access and Benefit-Sharing

UNIVACCO's primary activities are manufacturing and supply chain management, using mainly industrial and chemical materials. At present, operations do not involve access to, R&D on, or commercial use of genetic resources, nor the use of traditional knowledge associated with genetic resources. Therefore, **GRI 101-3 is currently not applicable** to UNIVACCO.

If future changes in operations, product development, or raw materials involve genetic resources or traditional knowledge, UNIVACCO will assess relevant requirements and establish appropriate management and disclosure mechanisms.

6.5.3 Biodiversity Impact Identification

UNIVACCO identifies potential material biodiversity impacts based on its operations, processes, resource use, emissions, and raw material sourcing. The assessment covers operating sites and key value-chain activities, considering potential impacts on habitats, aquatic ecosystems, pollution levels, and natural resources.

Key potential impacts include:

- **Water use and wastewater discharge:** Poor management of process cleaning and cooling water may affect aquatic ecosystems.
- **Chemical use and pollution control:** Improper chemical handling may contaminate soil, water, and ecosystems.
- **Waste generation and disposal:** Improper waste management may increase pollution and environmental pressure.
- **Energy use:** Energy consumption may indirectly affect biodiversity through climate change and resource pressures.
- **Raw material sourcing:** PET film and chemical materials may involve upstream land use, resource extraction, and pollution.

Key biodiversity-related risks and opportunities include:

Risks

- **Water-resource risk:** Climate change and water stress may affect operational water supply.
- **Regulatory risk:** Evolving biodiversity requirements demand stronger management and disclosure.
- **Pollution risk:** Poor management of emissions, waste, and chemicals may harm ecosystems.

Opportunities

- **Green products:** Develop low-impact products to meet demand for sustainable materials.
- **Circular economy:** Reduce resource use and waste through reuse and material efficiency.
- **Low-carbon manufacturing:** Improve energy efficiency and processes to reduce environmental impacts.

Material impacts are assessed based on severity, likelihood, and relevance to operating sites and supply chains, using site inventories, internal data, geographic information, and biodiversity references. UNIVACCO will refine its methodology by incorporating stakeholder input, data assumptions, and assessment thresholds to improve transparency.

6.5.4 Locations with Biodiversity Impacts

UNIVACCO's principal operating sites are located in the Madou Industrial Park in Tainan, Taiwan. Surrounding land use is mainly industrial and agricultural. Based on current assessment results, the major operating sites are not located within national parks, nature reserves, biodiversity hotspots, wetlands, or other important ecological habitats, so the risk of directly damaging sensitive habitats is relatively limited.

Based on operating type, process characteristics, resource use, pollution emissions, and raw material procurement, the Tainan plants are identified as UNIVACCO's principal owned operating sites and priority locations for biodiversity-impact management. Major activities include production, process cleaning, equipment cooling, use and storage of raw materials, waste management, pollution prevention, and facility operations.

UNIVACCO continues to monitor:

- Impacts of plant operations on surrounding environments.
- The relationship between wastewater discharge and receiving waters.
- Control of waste, chemicals, and other pollutant emissions.
- Potential ecological sensitivity risks associated with raw material sources.

In the supply chain, major raw materials include PET film and chemical materials. Their production, processing, transportation, and disposal may involve land use, resource consumption, and pollution emissions upstream. Major raw materials and key suppliers are already included in risk identification, and UNIVACCO will progressively add geographic locations, major source countries, and links to ecologically sensitive areas.

6.5.5 Direct Drivers of Biodiversity Loss

UNIVACCO identifies direct drivers related to operations and the value chain, mainly pollution, use of natural resources, and resource extraction and environmental burdens associated with upstream raw material procurement. At owned sites, process cleaning and equipment cooling use water and may create pressure on water bodies and aquatic ecosystems if not properly managed. Chemicals used in manufacturing may increase risks to soil, water, and ecosystems if stored, used, or handled improperly. General and hazardous waste may increase environmental pollution and pressure on natural systems if not properly managed.

In the value chain, procurement of PET film and chemical materials may involve upstream land use, resource extraction, process pollution, and other nature-related impacts. Energy consumption is not itself a direct biodiversity impact but may have indirect effects through climate change and resource-use pressures.

UNIVACCO is still developing quantitative information related to direct drivers, including water withdrawal, pollutant categories, emission-control data, source regions for high-risk raw materials, and other information relevant to direct drivers of biodiversity loss. The scope and completeness of data will be progressively improved.

6.5.6 Changes in the State of Biodiversity

UNIVACCO continues monitoring ecological conditions at and around its Tainan plants using land-use types, surrounding natural-environment characteristics, and biodiversity survey information as the basis for assessment. Current inventories show that the area surrounding the Tainan plants consists mainly of industrial and agricultural land and is not within legally designated important ecologically sensitive areas.

UNIVACCO is still developing quantitative methods for an ecosystem baseline year, site impact boundaries, and changes in ecosystem status. Based on currently available information, no significant changes in ecosystem type or direct conversion of natural habitat caused by Tainan plant operations have been identified. UNIVACCO will continue improving survey methods, inventory boundaries, and data completeness and will progressively establish information on ecosystem type, baseline year, area, and changes in condition.

6.5.7 Ecosystem Services

UNIVACCO assesses ecosystem services potentially relevant to the Tainan plants and surrounding areas, including water supply, pollution regulation, local climate regulation, landscape greening, and other services related to local environmental quality. Primary beneficiaries include Group operating sites, surrounding communities, local residents, and other relevant stakeholders.

If water use, wastewater discharge, chemical management, waste handling, or land-use management are not properly controlled, the quality and stability of these ecosystem services could be adversely affected. UNIVACCO therefore uses pollution prevention, chemical management, waste reduction and reuse, plant greening, and environmental management systems to reduce potential negative impacts.

Future priorities include:

- Strengthening methods for identifying impacts at operating sites and across the value chain.
- Expanding natural-risk inventories in upstream supply chains.
- Improving completeness of environmental and biodiversity data collection.
- Establishing more biodiversity-relevant quantitative indicators.
- Continuing to improve disclosure transparency and management effectiveness.

6.6 Waste Management

Policy Commitment

Continue improving process technologies and implementing low-pollution management to achieve environmental sustainability goals.

- Integrate environmental management into organizational operations and management systems and build an environmentally responsible corporate culture.
- Set proactive environmental management objectives, track them regularly, and continuously improve environmental performance.
- Monitor international environmental trends, assess opportunities and risks, properly manage waste, and use energy and resources efficiently to promote the circular economy.
- Conduct regular environmental risk assessments and management training to ensure that employees understand the environmental impacts of their work and strengthen environmental awareness and responsibility.
- Ensure that waste treatment procedures comply with environmental, safety, and health regulations.
- Commit to environmental, safety, and health compliance, implement waste recycling, continuously improve ESH performance, and reduce environmental pollution.



Material Topic

Waste Management

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Reduce waste generation: Improve production yield and reduce edge trim to reduce waste generated during production				
Waste reuse rate compared with 2020 baseline	Increase 10%	Increase 10.77%	Increase 10%	Increase 18%
Hazardous industrial waste compared with 2020 baseline	Reduce 22%	Reduce 16.54%	Reduce 22%	Reduce 25%
Final disposal rate	Reduce to 12%	Reduce to 11%	Reduce to 11.5%	Reduce to 11%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

UNIVACCO follows the core principle of **maximizing resource circularity and minimizing waste**. In accordance with ISO 14001, UNIVACCO has established a life-cycle management framework covering source reduction, circular reuse, and final disposal and incorporates circular economy and closed-loop process thinking to systematically reduce environmental impacts.

UNIVACCO commits to continuously improving resource efficiency through data-driven management and technological innovation and is working toward long-term goals of **zero waste** and **low-carbon manufacturing**. As a professional manufacturer of transfer foils and optical materials, the Tainan plants mainly produce transfer foils and optical materials. Waste is generated primarily from material losses and equipment cleaning during coating, vacuum metallizing, slitting, and other processes.

In 2025, the three largest waste categories were:

- Waste film: **31.8%**
- Waste liquid / adhesive: **19.7%**
- General recyclable materials: **14.9%**

Together, these accounted for more than 60% of total waste generation and are priority areas for management. Key sources are:

- **Waste film:** Mainly defective material from coating, residual film removed from roll cores, and edge trim from slitting. Closely related to process yield and product customization.
- **Waste liquid / adhesive:** Mainly residual material from process changeovers and waste solvent and residual adhesive from equipment cleaning; these are necessary process outputs.
- **General recyclable materials:** Packaging materials, paper, and recyclable plastics from production and administrative activities.

Type	Risk	Opportunity
Waste liquid / adhesive	VOC emissions and pollution	Solvent regeneration and circular use
Waste film	Increased solid waste	Material reprocessing
Packaging materials	General waste	Recycling and reuse

Through these measures, UNIVACCO understands waste sources and composition, continuously reduces waste intensity, and uses data-driven management and CIT projects to improve high-volume waste categories.

Note: VOCs refer to volatile organic compounds.

6.6.1 Waste Management Strategy

UNIVACCO adopts the 4R Strategy - **Reduce, Reuse, Recycle, Recovery** - combined with process optimization and circular technologies.

6.6.1.1 Source Reduction

- Improve process yield to reduce waste film.
- Reduce losses during process changeovers and decrease waste liquid generation.
- Promote material reduction design, including thinner PET film.

6.6.1.2 Circular Reuse

- Introduce waste-solvent recovery and regeneration mechanisms.
- Promote waste-film reuse, including production of recycled plastic pellets and material regeneration.
- Expand the range of reusable items.

6.6.1.3 Waste Treatment and Flow Management

All waste is transported and treated by organizations approved by Taiwan's Ministry of Environment using legally compliant methods. Dedicated units manage waste under ISO 14001, with classification, labeling, and regular tracking of transport and treatment records to ensure transparent and traceable waste flows.

UNIVACCO continues optimizing the waste-treatment structure and strengthening contractor management. Partners with reuse capabilities are prioritized to increase resource circularity and progressively advance the goals of resource circulation, low-carbon manufacturing, and zero waste.

6.6.2 Waste Generation, Resource Efficiency, Diversion Measures, and Circular Resource Management

To comprehensively assess the impact of operations on waste generation, UNIVACCO's Tainan plants use quantitative waste-management mechanisms including **total-volume management** and **waste intensity**. These indicators track trends and management performance and support decisions on process optimization and circular economy strategies.

6.6.2.1 Waste Generation Performance

Total industrial waste generated in 2025 was 1,777.23 metric tons, with a waste intensity of 3.54 kg/k.m^2, down 8.53% from the previous year. The result demonstrates that process optimization and continuous improvement have effectively reduced waste generation and environmental impacts. Hazardous industrial waste in 2025 was 16.54% lower than the 2020 baseline. Although the reduction did not meet the target, improvement measures remain effective and the long-term trend is clearly downward.

Production Processes		
Coating	Metallizing	Slitting

Source / Category	Share by Source	Treatment Method	Waste Type	Share by Waste Type
General industrial waste:	**50.97%**	Reuse	Waste Film	31.39%
			Waste wood	10.07%
		Incineration	General domestic waste	3.21%
			Roll Cleaning Waste Liquid	3.18%
		Incineration with Resource Recovery	Roll Cleaning Waste Liquid	2.82%
			Waste Solvent	0.30%
Hazardous industrial waste:	**34.11%**	Cleaning and Reuse	Empty Waste Drums	12.32%
		Reuse	Waste Solvent	12.05%
		Physical Treatment	Waste Liquid	4.87%
		Incineration with Resource Recovery	Waste Wiping Cloths	1.37%
			Waste Liquid	2.74%
		Incineration	Waste Wiping Cloths	0.76%
Recyclable waste:	**14.92%**	Reuse		

Reuse:	Incineration:	Physical treatment:
87.98%	7.15%	4.87%

Indicator	2020 Baseline	2023	2024	2025
Total industrial waste (metric tons)	1,714.64	1,691.23	1,987.09	1,777.23
Hazardous industrial waste (metric tons)	719.00	585.95	623.11	600.05
General industrial waste (metric tons)	862.56	833.47	881.86	912.02
Recyclable waste (metric tons)	133.08	271.82	482.12	265.16
Waste intensity (kg/k.m^2)	4.00	4.18	3.87	3.54

Note: Beginning in 2025, UNIVACCO optimized its waste performance indicator by changing the former "waste density" metric to "waste intensity" and revising the calculation formula. To ensure year-to-year comparability, data from 2020 to 2024 were recalculated using the new formula. Differences from prior reports therefore result from the revised indicator definition and methodology rather than changes in actual operations.

6.6.2.2 Management Indicators and Continuous Improvement

UNIVACCO extends waste-source management into its product life-cycle management framework, from manufacturing to product design and final disposal. Waste-intensity management generates both waste-reduction and carbon-reduction benefits and supports systematic assessment of resource use and environmental impacts from waste generation.

- **Design stage:** Reduce future waste generation through material reduction, such as thinner PET film.
- **Manufacturing stage:** Reduce waste film and waste liquid through process optimization.
- **End-of-life stage:** Reduce final disposal needs through reuse and recycling mechanisms.

Beyond traditional total-volume and intensity metrics, UNIVACCO is progressively introducing advanced management indicators to shift from volume management toward efficiency and impact management.

The waste reuse rate fluctuated slightly in 2024 because of production-line adjustments and changes in product mix. It recovered in 2025 and remained above the baseline year.

Indicator	2020 Baseline	2023	2024	2025
Waste reuse rate (%)	77.21	85.59	84.76	87.98
Final disposal rate (%)	12	11	10	11

6.6.3 Final Disposal and Supply Chain Management

To ensure environmental safety, compliance, and resource efficiency in final waste disposal, all waste generated at UNIVACCO's Tainan plants is transported off-site by legally qualified waste collection and treatment contractors. Supplier management and audit mechanisms cover off-site collection, treatment, and reuse contractors and systematically manage the full life cycle from waste generation and transport to final disposal.

2025 Waste Treatment Breakdown

Waste Categories	Treatment Method	Treatment Detail	Waste Volume (metric tons)	Share	On-/Off-site
• Hazardous Industrial Waste • General Industrial Waste • Recyclable Waste	Reuse	Direct reuse	1,216.12	87.98	Off-site
		Cleaning and reuse	219.00		
		Incineration with energy recovery	128.46		
	Incineration	Incineration	127.04	7.15	
	Physical treatment	Physical treatment	86.61	4.87	
	Total		1,777.23	100	

Note 1 - Cleaning and Reuse: Empty solvent drums are sent to third-party treatment providers for cleaning. After cleaning, they are sold as reusable containers or used for other lawful reuse purposes.
Note 2 - Incineration with Energy Recovery: Treatment providers recover energy through incineration, using the generated heat for electricity or steam production. Evidence of reuse may include electricity or steam sales records, sales contracts, supply agreements, or other supporting documents.

6.6.3.1 Supplier Management and Audit Mechanism

Before outsourcing, UNIVACCO carefully evaluates the qualifications of waste collection and treatment contractors. Periodic and ad hoc on-site inspections and vehicle-following audits verify that waste flows and treatment processes comply with regulations and that contractors have adequate environmental safety and treatment capabilities.

- Audits completed for **12 collection, treatment, and reuse contractors**.
- Coverage includes the entire waste treatment process.

6.6.3.2 Audit Focus

Risk-based audits focus on key environmental risks:

1. **Regulatory Compliance:** Validity and applicable scope of collection/treatment permits; continued validity of permit periods.
2. **Transportation Management:** Legality of transport processes, completeness of manifest and record systems, and traceability of waste flows.
3. **Treatment Operations and Site Management:** Waste classification and temporary storage, process and operational compliance.

6.6.3.3 Audit Results and Improvement Mechanism

2025 audit results showed that all audited contractors complied with relevant legal requirements in permit management, treatment facilities, and operating processes. The results demonstrate sound control of waste contractors across the supply chain. Consistency of collection and transport processes has been identified as a continuing improvement priority, with follow-up and management optimization used to strengthen overall operating quality and stability.

6.6.3.4 Integration of Circular Economy and Carbon Footprint

Beyond compliance, UNIVACCO integrates supplier management into circular economy and product carbon-footprint strategies. Waste final disposal is included in product carbon-footprint management to reduce environmental impacts and carbon emissions at the end-of-life stage.

- Prioritize treatment providers with reuse capabilities to increase waste diversion.
- Evaluate treatment capacity and resource-recovery capability to reduce final disposal requirements.
- Reduce incineration and landfill ratios to lower end-of-life carbon emissions.

UNIVACCO is progressively extending waste-management requirements into the supply chain. Going forward, UNIVACCO will strengthen outsourced waste management mechanisms and integrate circular economy and carbon-management strategies, transforming from "waste management" toward "resource management" and establishing a sustainable supply chain characterized by low environmental risk, low carbon emissions, and high circularity.

Future priorities include:

- Increase the proportion of reuse treatment.
- Reduce incineration and landfill.
- Strengthen the depth and frequency of supply chain audits.
- Introduce supplier environmental performance assessments.
- Integrate product life-cycle assessment and carbon-footprint management.



07 Employee Relations and Social Engagement

7.1 DEI and Inclusive Workplace Management

Building a Respectful, Growth-Oriented, and Safe Workplace with DEI at Its Core

UNIVACCO places diversity, equity, and inclusion (DEI) at the center of its inclusive workplace management. Guided by its Human Rights Policy, anti-discrimination principles, and related management procedures, UNIVACCO integrates diversity, equity, and inclusion into recruitment, appointment, training, promotion, and day-to-day operations. UNIVACCO is committed to providing fair opportunities and development resources so employees of different genders, ages, ethnicities, and backgrounds can realize their potential at work. Through institutionalized management, UNIVACCO seeks to create a fair, respectful, and safe working environment. Human rights risk assessments, grievance and remediation mechanisms, labor-management communication and employee participation, and inclusive workplace practices are integrated to strengthen organizational trust and cohesion, foster an inclusive culture, and promote harmonious labor relations. UNIVACCO also continues to advance women's leadership development and sustainable talent management, creating an inclusive, innovative, and competitive workplace where employees and the organization can grow together and create long-term value.



DEI Management Core Diversity • Equity • Inclusion

1 Diversity, Equity, and Talent Development

Key Focus: Diverse hiring, fair promotion, women's talent development, education and training, and career growth

Actions: Fair recruitment and promotion, gender diversity, tiered training, and competency development

Management Focus: Diverse hiring · Fair development · Talent development

2 Human Rights Protection and Equal Opportunity

Key Focus: Human rights protection and equal opportunity

Actions: Follow the Human Rights Policy and anti-discrimination and anti-harassment management rules; prohibit child labor, forced labor, and improper treatment; protect equal employment opportunities; and provide grievance and remediation mechanisms with confidentiality and non-retaliation safeguards

Management Focus: Human rights governance · Anti-discrimination · Grievance protection

3 Inclusive Culture and Employee Participation

Key Focus: Organizational culture, communication and participation, and employee voice

Actions: Labor-management meetings, employee assemblies, employee mailboxes, digital feedback platforms, and cross-cultural communication to enhance participation and continuously improve workplace inclusion

Management Focus: Communication and participation · Inclusive culture · Labor-management engagement

4 Inclusive Workplace and Employee Care

Key Focus: Health and safety, supportive workplace systems, work-life balance, and support for migrant workers

Actions: Health promotion, occupational safety management, accessible grievance channels, migrant-worker communication, and living support

Management Focus: Safety and health · Supportive workplace · Stable retention

ISO 45001

Occupational Health and Safety Management System

2025 Key Performance Highlights

Community survey cases

0 cases

Labor law violations

0 cases



Forced labor incidents

0 cases

Major labor disputes

0 cases



Major occupational injuries, occupational fatalities, and serious occupational injuries

0 cases

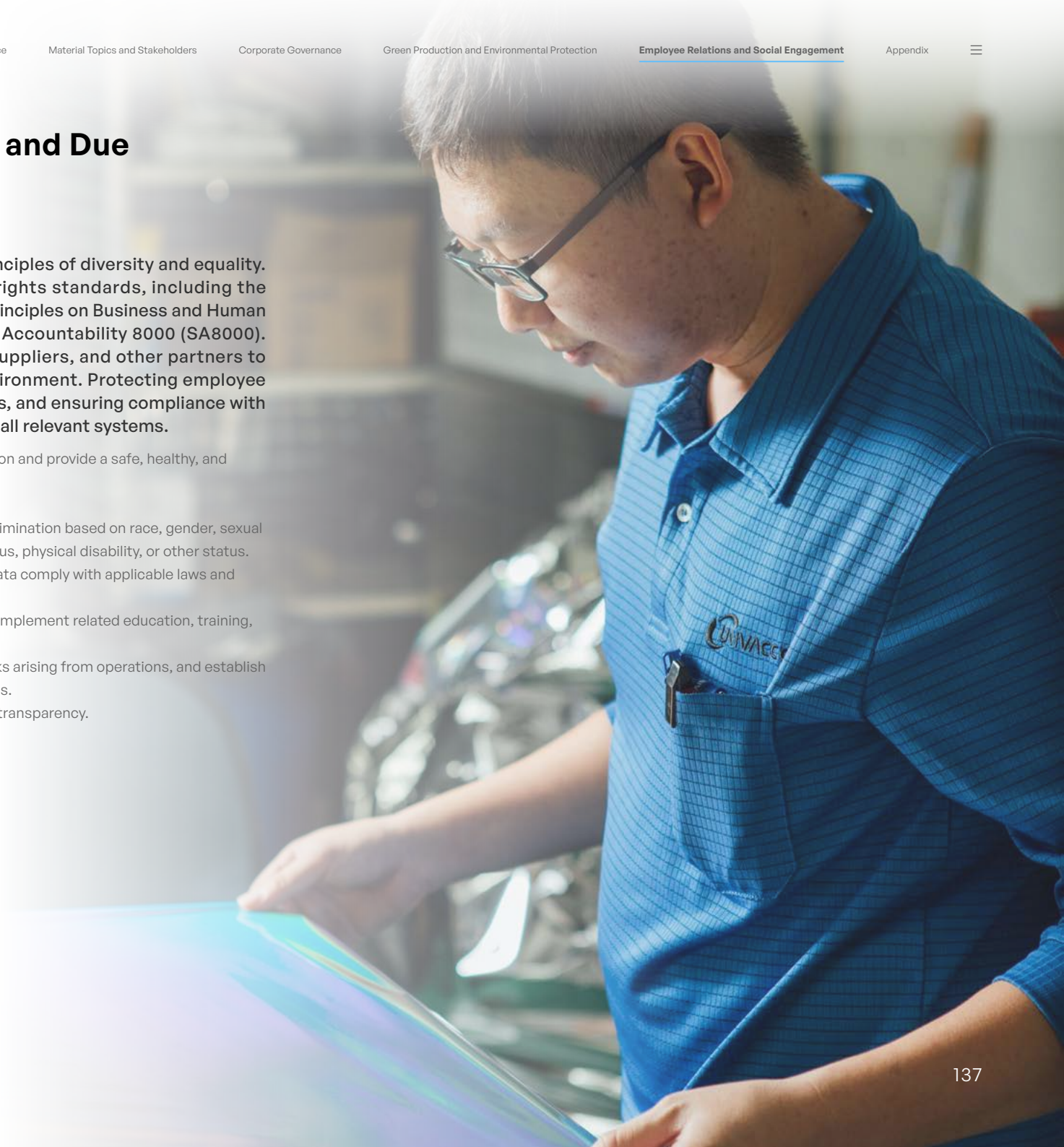


7.2 Human Rights Management and Due Diligence

Policy Commitment

UNIVACCO respects human rights and supports the principles of diversity and equality. UNIVACCO follows internationally recognized human rights standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the United Nations Global Compact, and Social Accountability 8000 (SA8000). UNIVACCO is committed to working with customers, suppliers, and other partners to promote a harmonious, inclusive, and fair operating environment. Protecting employee rights, maintaining effective communication mechanisms, and ensuring compliance with applicable laws are the fundamental principles underlying all relevant systems.

- Comply with laws and regulations applicable to each operating location and provide a safe, healthy, and hygienic work environment.
- Prohibit forced labor, child labor, and human trafficking.
- Provide equal employment opportunities and equal pay without discrimination based on race, gender, sexual orientation, age, nationality, political orientation, religion, marital status, physical disability, or other status.
- Respect privacy and ensure that the collection and use of personal data comply with applicable laws and regulations.
- Prohibit discrimination, harassment, and unlawful infringement, and implement related education, training, and awareness programs.
- Conduct regular human rights risk assessments, review potential risks arising from operations, and establish mitigation and remediation measures to reduce human rights impacts.
- Regularly disclose human rights governance information to maintain transparency.



Human Rights

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Protect labor rights and ensure fair treatment in compliance with laws and regulations: safeguard fundamental employment and labor rights, strengthen labor relations across a diverse workforce, prevent differential treatment, uphold international human rights principles, and firmly prohibit child labor and forced labor in order to build sound labor-management relations.				
Forced labor incidents	0	✓ 0	0	0
Discrimination and harassment incidents	0	→ 1	0	0
Employee human rights training coverage	100%	→ 95%	100%	100%
Migrant-Worker Grievance Resolution Rate	100%	✓ 100%	100%	100%
Improper recruitment incidents	0	✓ 0	0	0

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

UNIVACCO follows a "zero discrimination" principle and incorporates human rights protection and diversity, equity, and inclusion (DEI) into its core governance strategy. UNIVACCO seeks to create a fair, respectful, and inclusive workplace through institutionalized management, risk-prevention mechanisms, and ongoing education and training. UNIVACCO has established a Human Rights Policy, Anti-Discrimination and Anti-Harassment Management Rules, and a Supplier Code of Conduct. These policies apply to all employees, including permanent, contract, and dispatched personnel, as well as suppliers, contractors, and business partners. The policies are aligned with the Universal Declaration of Human Rights (UDHR), the UN Guiding Principles on Business and Human Rights (UNGPs), and the core conventions of the International Labour Organization (ILO). They expressly prohibit child labor, forced labor, discrimination, and any form of improper treatment while safeguarding freedom of association and equal employment opportunities.

The Corporate Sustainability Development Committee coordinates human rights matters, regularly reviews management performance and risk status, and reports implementation to the Board of Directors so that human rights considerations are incorporated into UNIVACCO's overall risk management and decision-making processes.

7.2.1 Human Rights Risk Assessment and HRDD Mechanism

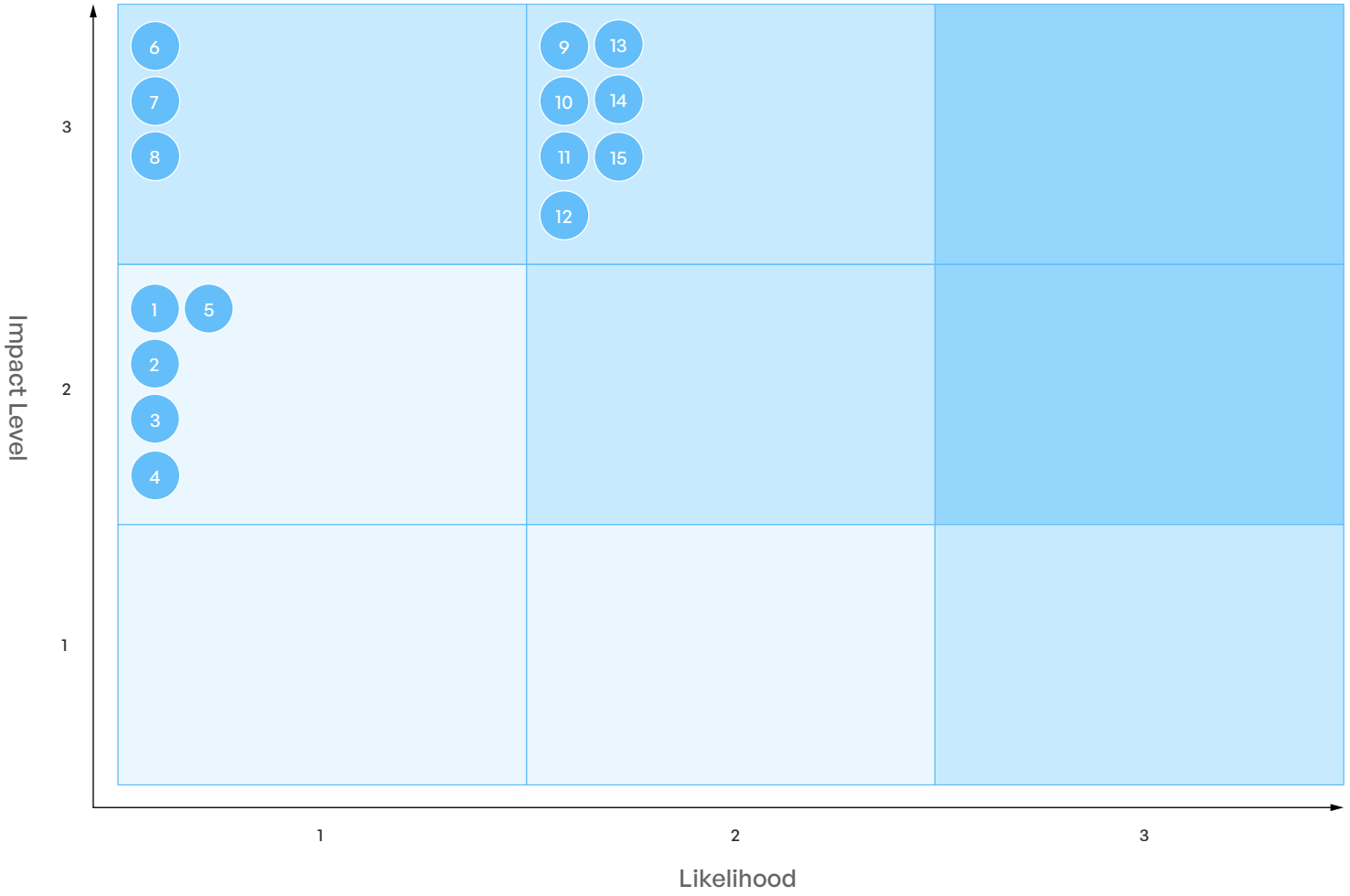
To effectively prevent and reduce human rights risks, UNIVACCO has introduced a Human Rights Due Diligence (HRDD) mechanism covering policy commitments, risk assessment, management measures, performance tracking, and information disclosure. Risk assessment uses a matrix based on the probability of occurrence × impact severity, covering issues such as discrimination and harassment, working hours, child labor and forced labor, supply chain management, and community impacts. From 2023 to 2025, human rights risk assessment coverage reached 100% for UNIVACCO's operating sites and 100% for major suppliers. No material human rights risk incidents were identified. Medium-risk items were remediated and remain subject to follow-up, while low-risk items have been incorporated into routine monitoring. Going forward, UNIVACCO will continue to deepen its HRDD mechanism, strengthen risk identification and management measures, and enhance disclosure transparency in line with international best practices.

Human Rights Risk Assessment Table

Stakeholders	Core Issue	Impact Severity	Likelihood	Risk Score	Risk Level	Management Measures	Remediation / Follow-up	2025 Target	2025 Result	2026 Enhancement
All employees	Unlawful infringement / harassment	3	2	6	High	Prevention rules, dedicated team, training	Anonymous grievance channel, non-retaliation policy, investigation procedure	Case closure rate: 100% Training coverage: 100%	Achieved	Add case-category disclosure
	Occupational safety and health	3	2	6		ISO 45001, risk inventory, OHS committee	Incident investigation and improvement	High Reduction Rate in FR/SR 100% Completion Rate for High-Risk Operations Training		Introduce incident early-warning mechanism
	Working hours	3	2	6		Attendance BI, overtime system, legal compliance controls	Interviews and adjustment for excessive hours	Improvement rate: 100%		Add working-hour hotspot analysis
	Work-life balance	2	1	2	Low	Employee activities and satisfaction surveys	Shift adjustment mechanism	Satisfaction >85%		Strengthen mental health programs
	Equal pay	2	1	2		Compensation system and performance evaluation	Pay-gap review	Gender pay-gap disclosure		Add gender pay analysis
Employees / applicants	Non-discrimination	2	1	2		Recruitment controls and DEI training	Disciplinary action and grievance mechanism	0 discrimination incidents	Achieved	Add interview audit
	Forced labor	3	1	3	Medium	No document retention; freedom of employment	Migrant-worker interviews and remediation	0 violations Migrant-worker satisfaction >85%		Add recruitment-fee audit
	Child labor	3	1	3		Identity verification	Remediation and education	0 violations		Include in supplier checks
Customers	Privacy	2	1	2	Low	NDA and contract management	Data-breach response	0 security incidents	Achieved	Strengthen personal-data training
	Information security	3	2	6	High	ISO 27001 and security audits	Reporting and improvement mechanism	0 security incidents		Increase exercise frequency
Suppliers	Forced labor	3	2	6		CSR commitment and ESG audits	Time-bound remediation and tracking	Improvement rate: 100%	Achieved	Increase audit frequency
	Child labor	3	1	3	Medium	Commitment and review	Remediation measures	0 violations	-	Include in audit scope
	Working hours	3	2	6	High	ESG questionnaire and audits	Improvement tracking	High-risk improvement rate: 100%	-	Establish working-hour indicators
	Safety and health	3	2	6		On-site audits		Improvement rate: 100%	-	Increase spot checks
Community	Environment and health	2	1	2	Low	Emission monitoring	Reporting mechanism	0 violations	Achieved	Strengthen disclosure

Note: Risk score = impact severity (1–3) × likelihood (1–3). Scores of 1–2 are low risk, 3–5 medium risk, and 6–9 high risk.

Human Rights Risk Matrix



Issues

1. Work-life balance (employees)
2. Equal pay (employees)
3. Non-discrimination (employees / applicants)
4. Privacy (customers)
5. Environment and health (community)
6. Forced labor (employees / applicants)
7. Child labor (employees / applicants)
8. Child labor (suppliers)
9. Unlawful infringement / harassment (employees)
10. Occupational safety and health (employees)
11. Working hours (employees)
12. Forced labor (suppliers)
13. Working hours (suppliers)
14. Safety and health (suppliers)
15. Information security (customers)

7.2.2 Management of Core Human Rights Issues

7.2.2.1 Diversity, Inclusion, and Anti-Discrimination

UNIVACCO has established fair recruitment, promotion, compensation, and training systems and continues to advance gender equality and cross-cultural integration so that all employees can work in an environment that respects equal human rights. In 2025, one discrimination or harassment grievance was filed and substantiated following investigation. The case was isolated and did not indicate a systemic risk. UNIVACCO completed the investigation promptly under its existing grievance and investigation mechanisms, took appropriate corrective and disciplinary actions, and conducted root-cause analysis and system review to strengthen prevention. Ongoing training, internal communications, and management-system improvements continue to raise awareness of diversity, inclusion, and anti-discrimination and reduce the risk of recurrence.

Year	Unlawful Infringement Cases	Total Grievances	Discrimination Cases	Closure Rate	KPI / Outcome
2023	0	0	0	100%	0 discrimination or harassment grievances; no cases occurred
2024	0	0	0		0 discrimination or harassment grievances; no cases occurred
2025	1	1	1		1 substantiated discrimination grievance; investigation and disposition completed; root-cause analysis and system strengthening implemented

7.2.2.2 Prevention of Forced Labor and Child Labor

UNIVACCO strictly prohibits child labor and forced labor and has established human rights management controls aligned with international human rights standards. Identity verification and internal controls are used to ensure that all employment practices comply with applicable requirements. No child labor or forced labor incidents occurred in 2025.

Indicator	2023	2024	2025
Improper recruitment incidents	0	0	0
Forced labor incidents	0	0	0

7.2.2.3 Security Personnel Management and Human Rights Protection

Security personnel are included within UNIVACCO's human rights management scope. Through supplier management, outsourced security service providers are required to provide human rights training. In 2025, human rights training coverage for security personnel, including outsourced personnel, reached 89%. The shortfall from 100% was mainly due to newly onboarded or short-term rotating personnel who had not yet completed annual training; make-up training was arranged within the year. Contractual requirements, supplier assessments, and document reviews are used to verify training implementation and ensure that security personnel comply with human rights and conduct requirements while performing their duties. No human rights violations involving security personnel occurred in 2025. UNIVACCO will continue to raise training coverage toward 100%.

7.2.2.4 Indigenous Rights and Cultural Heritage Protection

UNIVACCO continues to assess and manage cultural heritage risks when establishing operating sites and during routine operations to avoid impacts on historic sites, cultural landscapes, and the local cultural environment. Before new construction, expansion, or major projects, UNIVACCO conducts environmental and land-use assessments in accordance with applicable regulations and confirms that development areas do not involve cultural heritage or areas of potential cultural value. Where potential impacts are identified, avoidance, mitigation, or alternative plans are adopted to protect cultural heritage.

Through communication with local communities and stakeholders, UNIVACCO also monitors impacts on the surrounding cultural environment and incorporates relevant feedback into decision-making. In 2025, none of UNIVACCO's operating sites or related development activities involved cultural heritage, and no material cultural heritage impacts occurred. UNIVACCO will continue to strengthen cultural heritage risk identification and management and incorporate relevant assessments into its environmental and social risk management system.

7.2.3 Supply Chain Human Rights Management

UNIVACCO extends human rights management into the supply chain through HRDD and a systematic supplier human rights risk assessment and management process. Suppliers are risk-classified based on geographic location, industry characteristics, and prior assessment results to identify potential child labor and forced labor risks. All suppliers are required to sign the Social Responsibility and Business Ethics Commitment (CSR Commitment). The 2025 signing rate reached 100%. Human rights risks are assessed through supplier self-assessment questionnaires, document reviews, and on-site audits, with supplier audit coverage continuing to expand.

The proportion of suppliers classified as high human rights risk was 0% in 2025, indicating effective implementation of the supply chain human rights management mechanism. Going forward, UNIVACCO will continue to deepen human rights management by expanding audit coverage, strengthening HRDD processes, establishing quantitative KPIs, and improving disclosure transparency.

7.2.4 Education, Training, and Capacity Building

UNIVACCO regularly provides training on human rights and anti-discrimination, including sexual harassment prevention, DEI culture, and human rights case exercises, with enhanced accountability training for managers. Employee human rights training coverage reached 95% in 2025, including local employees and migrant workers.

Employee Human Rights Training

Over the past three years, human rights courses have covered human rights awareness, workplace equality, DEI, and inclusive workplace practices. In 2023 and 2024, training initially focused on all indirect employees, with average training hours of approximately 1.5 hours per person in both years. In 2025, training was expanded to all indirect and direct employees, including migrant workers. A total of 487 employees participated, representing 95% coverage.

Year	Course	Participants	GRI Topics	Total Employees (A)	Participants (B)	Training Hours (C)	Avg. Hours (C/B)	Coverage
2023	**Human Rights and Workplace Equality Awareness Training**	All indirect employees	**406/408/409/410**	487	171	257	1.50	35%
2024	**Inclusive Workplace Training**		**406/408/409/410**	510	112	175	1.56	22%
2025	**Human Rights Policy, Anti-Discrimination (DEI), and Inclusive Workplace Training**	All direct + indirect employees	**406/408/409/410**	514	487	873	1.79	95%

Note: The table covers human rights training hours for employees who were employed during the relevant year and excludes employees who left UNIVACCO.

Supplier Human Rights Training

In addition to internal training, UNIVACCO continues to provide suppliers with human rights training covering the Supplier Code of Conduct, human rights risks, and responsible supply chain management. From 2023 to 2025, supplier training coverage remained above 95%, with an average of three training hours per participating supplier.

Year	Course	GRI Topics	Total Suppliers (A)	Participating Suppliers (B)	Training Hours (C)	Avg. Hours per Supplier	Coverage
2023	**Supplier Code of Conduct and Human Rights Awareness**	**406/408/409/410**	28	27	81	3	96%
2024	**Supply Chain Human Rights Risk and Responsible Procurement Training**	**406/408/409/410**	25	24	72	3	96%
2025	**Responsible Supply Chain and Human Rights Due Diligence Training**	**406/408/409/410**	22	21	63	3	95%

7.2.5 Human Rights and Inclusive Management for Migrant Workers

As migrant workers are an important stakeholder group, UNIVACCO places strong emphasis on their labor rights and human rights protections. Guided by the International Labour Organization (ILO) and the Responsible Business Alliance (RBA) Code of Conduct, UNIVACCO has established a structured migrant-worker human rights management mechanism to ensure fair, safe, and respectful treatment throughout recruitment, employment, work, and daily life.

In recruitment management, UNIVACCO strictly enforces the prohibition of forced labor. Migrant workers are not required to pay illegal recruitment fees, and practices such as withholding identity documents, restricting personal freedom, or forcing overtime are prohibited. Legitimate recruitment agencies and standardized review processes are used for management and audit. All new migrant workers complete identity verification and receive an explanation of employment conditions so they understand their job duties, rights, and obligations.

For work and living support, UNIVACCO provides a safe, healthy, and dignified work and living environment. Dormitories comply with government requirements and are continually improved through 24-hour dormitory management, enhanced living facilities, and regular environmental and fire-safety inspections. Migrant workers receive the same salary, benefits, and insurance systems as local employees, consistent with equal pay and equal treatment principles.

For communication and cultural integration, UNIVACCO provides bilingual Chinese/Vietnamese signage, dedicated interpretation support, language training, cultural adaptation courses, and at least one migrant-worker forum each month. The 2025 participation rate reached 100%.

Migrant workers may raise concerns through the employee mailbox, HR hotline, and anonymous reporting system. Cases are handled under confidentiality, non-retaliation, and fair-review principles. No human rights abuses, child labor, or forced labor incidents involving migrant workers occurred in 2025. UNIVACCO will continue to strengthen management coverage, deepen supply chain management, and establish quantitative KPIs.

Migrant-worker Grievances

Indicator	2023	2024	2025	Total
Migrant-worker grievances received	10	12	14	36
Grievances resolved	10	12	14	36
Unresolved grievances	0	0	0	0
Migrant-worker grievance resolution rate	100%	100%	100%	100%

7.3 Employment Relations and Social Dialogue

Policy Commitment

Guided by respect for human rights and ethical business principles, UNIVACCO is committed to building fair, transparent, and inclusive employment relations. In accordance with international human rights standards and applicable labor laws, UNIVACCO protects employee rights, promotes effective communication and social dialogue, and seeks to maintain a stable and harmonious workplace.

- Comply with international human rights standards and applicable labor laws to safeguard employees' labor rights.
- Respect and protect freedom of association and collective bargaining rights, allowing employees to express views without improper interference or retaliation.
- Build sound labor-management relations and a culture of two-way communication to promote employee participation and strengthen internal trust.
- Provide a fair, respectful, and discrimination-free work environment and prohibit discrimination, harassment, or improper treatment.
- Ensure equal treatment and respect for all employees, including foreign employees, while recognizing the needs of different groups.
- Strengthen employee feedback and grievance-protection mechanisms so that concerns are appropriately handled and addressed.
- In addition to complying with local minimum-wage requirements, progressively advance living-wage management by reviewing employee pay against local living costs and providing competitive wages and benefits sufficient to support basic living needs, without unreasonable pay differences based on gender, nationality, age, or other status.
- Regularly provide training on human rights, anti-discrimination, anti-harassment, and labor rights, and encourage supply chain partners to follow human rights and labor standards.
- Regularly review human rights risks and working conditions through internal management systems, employee interviews, grievance mechanisms, and related audits to reduce potential human rights risks and create an inclusive and sustainable workplace.





Employment Relations and Inclusive Workplace

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Maintain open labor-management communication channels and foster harmony and inclusion by strengthening diverse communication mechanisms, ensuring sound labor relations, enabling full communication, and effectively resolving issues.				
Employee feedback improvement completion rate	100%	100%	100%	100%
Grievance case closure rate	100%	100%	100%	100%
Employee performance appraisal coverage	≥95%	≥95%	≥95%	≥95%
Pay gap	≤±5%	≤±5%	≤±4%	≤±3%
Female manager ratio	≥15%	≥15%	≥15%	≥15%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

7.3.1 Labor-Management Relations and Freedom of Association

UNIVACCO strictly follows international human rights standards and applicable laws, respects and protects employees' freedom of association and collective bargaining rights, and ensures that employees may lawfully participate in relevant organizations and express their views without interference or retaliation. UNIVACCO maintains multiple labor-management communication mechanisms, including quarterly labor-management meetings, monthly employee assemblies, and diverse communication platforms.

Four labor-management meetings were held in 2025, and the completion rate for improvements based on employee feedback reached 100%. Foreign employees, including migrant workers, are also able to participate fully in relevant communication and consultation mechanisms, with a 100% participation rate. No violations of freedom of association occurred in 2025.

UNIVACCO currently has no labor union and has not entered into a collective bargaining agreement; therefore, union coverage was 0% in 2025. Nevertheless, UNIVACCO has established work rules, compensation and benefits systems, and human resources management procedures in accordance with the Labor Standards Act and related regulations. Employee feedback obtained through labor-management meetings and other communication channels is used as an important reference for improving working conditions, compensation and benefits, working hours, and the workplace environment.

Indicator	2023	2024	2025
Labor-management meetings (times)	4	4	4
Labor-management communication cases	48	60	72
Employee feedback improvement completion rate	96%	100%	100%

7.3.2 Employee Communication and Participation Mechanisms

Guided by the principles of transparent communication, respect for human rights, and continuous improvement, UNIVACCO has established structured and traceable employee communication and participation mechanisms covering all local and foreign employees. A diverse and digital employee feedback management system covers production lines and office workplaces. All feedback is systematically recorded, consolidated, and analyzed by responsible functions to support management decisions and system improvement.

- Monthly mobilization meeting: the Chair of the Board and senior management explain operating performance and strategic direction and respond to employee questions; 2025 participation exceeded 90%.
- Quarterly labor-management forums: discuss compensation and benefits, work environment, and production-line issues, with a follow-up mechanism; annual issue-improvement completion reached 100%.
- Quarterly labor-management meetings: four meetings were held in 2025, and more than 85% of related issues were incorporated into management decisions.

Employee Feedback, Grievance, and Participation Process



Employee Satisfaction / Engagement Survey	2022	2024
Satisfaction score	4.37	4.57
Engagement score	4.63	4.79

Note: Employee satisfaction and engagement surveys are conducted once every two years.

7.3.3 Employee Grievances and Dispute Handling

To ensure that human rights concerns are promptly raised and properly addressed, UNIVACCO has established multiple grievance and remediation mechanisms for all employees and is progressively extending them to suppliers and other stakeholders. Channels include a grievance hotline, dedicated mailbox, anonymous employee surveys, and digital feedback platforms. Cases are managed under principles of confidentiality, non-retaliation, independent review, and traceability.

All grievance cases are handled under standard operating procedures covering case acceptance, investigation, review, and improvement. Clear timelines are set: responses within 7 days and case closure within 30 days. Dedicated functions are responsible for investigation and handling, and cross-functional review is activated when necessary. The mechanism covers discrimination, harassment, and other human rights matters and is linked to UNIVACCO's anti-discrimination management system. In 2025, the grievance case closure rate was 100%, all cases were investigated and improved according to procedure, and no major labor disputes occurred.

Indicator	2023	2024	2025
Grievance case closure rate	100	100	100

7.3.4 Employee Rights Protection and Change Communication

For major operational changes such as organizational restructuring, production-line adjustments, department closures, or site relocation, UNIVACCO follows Article 16 of the Labor Standards Act and internal standard operating procedures for advance notice and communication. Depending on employee tenure, at least 10 to 30 days' notice is provided. In addition to statutory notice, management meetings, departmental briefings, and labor-management meetings are used to explain reasons for the change, scope of impact, and measures to protect employee rights.

UNIVACCO also provides support such as transfer assessment, assistance with handover upon separation, grievance channels, and employment support to reduce impacts on employees. No major operational changes or large-scale layoffs occurred in 2025.

7.3.5 Diversity, Inclusion, and Talent Management

UNIVACCO follows fair and respectful human resources management principles and has established a competency- and performance-based talent management system. In line with the GRI Standards, UNIVACCO promotes a workplace founded on diversity, equity, and inclusion (DEI).

1. Performance Management System

A structured performance evaluation system is in place to ensure fairness and completeness. From 2023 to 2025, overall performance appraisal coverage remained above 95%, with 100% coverage for managers. Employees not included in appraisal were mainly new hires who had not yet reached the appraisal period or employees under special work arrangements, rather than as a result of systemic gaps. UNIVACCO's performance-management target is to maintain overall coverage above 95% while continually refining the appraisal system.

2. Diversity, Inclusion, and Gender Equality

UNIVACCO prohibits discrimination based on gender, age, race, religion, nationality, disability, or other status, and uses job fit and professional competence as core criteria in recruitment, training, appraisal, and promotion. As of 2025, the Board comprised nine directors from diverse professional backgrounds, including industry management, finance and accounting, academia, and corporate management. Three were independent directors (33%). Six directors were male (67%) and three female (33%). UNIVACCO will continue to monitor Board diversity and aims to increase female representation toward 50% or more.

Board Gender	Number	Ratio
Male directors	6	67%
Female directors	3	33%
Total	9	100%

Female participation remained broadly stable from 2023 to 2025. The proportion of female managers increased from 13% in 2023 to 15% in 2025, while women accounted for approximately 37%–40% of professional positions. Women represented 21%, 19%, and 20% of the overall workforce in 2023, 2024, and 2025, respectively. Administrative positions remained more than 80% female, while direct production positions were approximately 96% male due to industry characteristics, physical demands, and shift requirements. UNIVACCO continues to develop female talent and promote equal recruitment, promotion, parental leave, and return-to-work support.

Gender Distribution by Job Category in Taiwan

Job Category	2023				2024				2025			
	Male		Female		Male		Female		Male		Female	
	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)
Managers	39	87%	6	13%	36	86%	6	14%	33	85%	6	15%
Professionals	76	60%	50	40%	81	63%	47	37%	80	62%	50	38%
Administrative Staff	8	18%	36	82%	8	20%	33	80%	8	18%	37	82%
Direct Employees	261	96%	11	4%	287	96%	12	4%	288	96%	12	4%
Total	384	79%	103	21%	412	81%	98	19%	409	80%	105	20%

Performance Appraisal Coverage

Year	2023									
Gender	Managers		Professionals		Administrative		Direct Employees		Overall	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total Employees (A)	39	6	76	50	8	36	261	11	384	103
Employees Assessed (B)	39	6	73	47	5	32	243	11	360	96
New Hires Assessed (C)	0	0	0	1	1	2	15	0	16	3
Employees Not Assessed	0	0	3	2	2	2	3	0	8	4
Assessment Rate (B+C)/A	100%	100%	96%	96%	75%	94%	99%	100%	98%	96%
Subtotal	100%		96%		91%		99%		98%	

Year	2024									
Gender	Managers		Professionals		Administrative		Direct Employees		Overall	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total Employees (A)	36	6	81	47	8	33	287	12	412	98
Employees Assessed (B)	36	6	72	44	6	30	254	11	368	91
New Hires Assessed (C)	0	0	7	3	1	0	28	1	36	4
Employees Not Assessed	0	0	2	0	1	3	5	0	8	3
Assessment Rate (B+C)/A	100%	100%	98%	100%	88%	91%	98%	100%	98%	97%
Subtotal	100%		98%		90%		98%		98%	

Year	2025									
Gender	Managers		Professionals		Administrative		Direct Employees		Overall	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total Employees (A)	33	6	80	50	8	37	288	12	409	105
Employees Assessed (B)	33	6	72	47	6	35	279	12	390	100
New Hires Assessed (C)	0	0	2	1	0	0	0	0	2	1
Employees Not Assessed	0	0	6	2	2	2	9	0	17	4
Assessment Rate (B+C)/A	100%	100%	93%	96%	75%	95%	97%	100%	96%	96%
Subtotal	100%		94%		91%		97%		96%	

Notes: Managers are employees with departmental management responsibilities, including production-line management. Administrative staff handle administrative affairs that support organizational operations. Professionals include engineers and sales personnel with specialized knowledge and skills. Direct employees include technicians and warehouse/packaging personnel directly engaged in production. Employees not appraised include those employed or reinstated for less than three months, contract workers, part-time workers, and employees who left before the appraisal date. New hires are evaluated using the New Employee Competency Assessment after three months of service.

7.3.6 Living Wage

To enhance employee well-being and ensure a fair and sustainable compensation system, UNIVACCO has established a competitive compensation management mechanism aligned with international trends. It combines profit sharing, long-term protection, and supportive workplace measures so employees can share in business results while maintaining work-life balance. UNIVACCO is progressively introducing the concept of a living wage to ensure that employee compensation not only complies with legal requirements but also supports basic living needs and household livelihoods.

Compensation Policy

Compensation is determined based on legal requirements, market salary levels, and job content. Male and female employees are subject to the same salary standards, consistent with equal pay for equal work. In addition to base salary, compensation includes job allowances, shift allowances, and performance bonuses. All employee salaries meet or exceed local minimum-wage requirements. In 2025, the actual total pay of entry-level employees during normal working hours was approximately 1.02 to 1.68 times the statutory minimum wage, excluding overtime pay.

Item	Male	Female
Entry-level standard monthly salary (NT$)	28,590	28,590
Local minimum wage (NT$)	28,590	28,590
Ratio	1.00	1.00

Notes:
- Entry-level employees include technicians, warehouse staff, quality inspectors, and other entry-level positions.
- Fixed monthly salaries exclude variable pay.
- The same salary standards apply to male and female employees.

After including job allowances, shift allowances, and performance bonuses, the actual total compensation of entry-level employees during normal working hours exceeds the statutory minimum wage.

Indicator	Value
Average total pay for entry-level employees (NT$)	29,120~48,000
Ratio to minimum wage	1.02–1.68×

Note: The figures above exclude overtime pay and reflect compensation for normal working hours only.

Pay Equity

Compensation is determined based on grade, level, job content, professional capability, performance, and market salary levels, without differential treatment based on gender. UNIVACCO conducts regular pay-equity analysis and review to implement equal pay for equal work and promote a DEI workplace.

In 2025, the overall female-to-male average compensation ratio was 0.98, meaning that average female compensation was approximately 98% of average male compensation. Pay differences across job categories were generally within a reasonable range of ±5%. Differences identified were mainly associated with job nature, tenure structure, professional skills, management responsibility, and market hiring conditions rather than gender.

Year	Female-to-Male Total Compensation Ratio	Difference Range	Explanation
2023	92	Within ±5%	Pay differences within a reasonable range; no significant gender-based disparity
2024	97		Stable pay structure; no systemic gender-based disparity
2025	98		Continued within a reasonable range and aligned with gender-equality principles

7.3.7 Support for Vulnerable Groups and an Inclusive Workplace

UNIVACCO actively promotes employment opportunities for vulnerable groups. In 2025, UNIVACCO employed five employees with disabilities. Through job redesign, workplace optimization, employee care mechanisms, and internal DEI training, UNIVACCO supports stable employment and development while strengthening awareness of workplace equality and inclusion.

7.4 Best Workplace

Policy Commitment

Strengthen employee engagement and cohesion to fulfill UNIVACCO's mission and vision for sustainable operations.

- Follow a people-centered management philosophy and build a safe, healthy, and attractive work environment that enhances employee well-being and job satisfaction.
- Provide fair, diverse, and non-discriminatory employment opportunities without differential treatment based on gender, race, class, nationality, sexual orientation, age, marital status, or other status.
- Foster a respectful, inclusive, and open workplace culture, promote effective communication among employees and between labor and management, and strengthen organizational cohesion.
- Value employees' physical and mental health and occupational safety and build a supportive working environment.
- Support work-life balance and create conditions conducive to stable, long-term employment.
- Establish positive and stable employment relations to strengthen employee identification and belonging and attract and retain outstanding talent.



Material Topic

Talent Attraction and Retention

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Strengthen employees' sense of identification and cohesion by embedding a people-centered corporate culture, promoting equal respect and DEI for all employees, providing sound compensation and reasonable working hours, preventing unlawful workplace infringement, and maintaining a healthy turnover rate.				
New hire rate	15%-20%	✓ 14.4%	15%-20%	10%-15%
Turnover rate	≤15%	✓ 14%	≤14%	≤12%
Key talent turnover rate	≤1%	✓ ≤0.79%	≤0.79%	≤0.79%
Employee stock ownership trust participation	≥70%	✓ 71.67%	≥75%	≥80%
Voluntary pension contribution participation	≥18%	✓ 24.83%	≥20%	≥30%
Parental-leave retention rate	≥60%	→ 33%	≥60%	≥80%

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

7.4.1 Employee Structure and Workforce Overview

UNIVACCO values talent development and workforce stability and continues to build a safe, equitable, diverse, and growth-oriented work environment. As of December 31, 2025, UNIVACCO employed 514 people in Taiwan. Male employees accounted for 79.6%, female employees 20.4%, and full-time employees 99.8%, indicating a stable employment structure.

Taiwanese employees are the main workforce source and accounted for 86.8% of employees. Vietnamese employees are also hired to support production needs. UNIVACCO promotes a DEI workplace culture and does not discriminate in recruitment, promotion, compensation, or training based on gender, age, nationality, ethnicity, religion, or other status. The workforce remains predominantly full-time and indefinite-term employees in Taiwan. No workers with non-guaranteed hours or dispatched labor were employed, reflecting a long-term and stable employment principle.

(1) Workforce by Location, 2023–2025

Work Location	2023	2024	2025
Taiwan	476	497	503
Overseas	11	13	11
Total	487	510	514

Unit: persons

(2) Workforce by Gender, 2023–2025

Gender	2023	2024	2025
Male	384	412	409
Female	103	98	105
Total	487	510	514

Unit: persons

Notes:
Employee statistics are based on employees actively employed as of December 31, 2025, excluding employees on unpaid leave and non-employee workers.
Overseas employees refer to those employed by UNIVACCO's Taiwan headquarters and assigned to overseas subsidiaries based on job responsibilities or operational needs.

(3) Workforce by Nationality, 2023–2025

Year	2023		2024		2025	
Nationality	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**
Taiwan	339	103	348	98	341	105
Vietnam	44	0	63	0	67	0
Other	1	0	1	0	1	0
Total	384	103	412	98	409	105

Unit: persons

(4) Employment Type, 2023–2025

Year	2023			2024			2025		
Employment Type	**Fixed-term**	**Indefinite-term**	**Total**	**Fixed-term**	**Indefinite-term**	**Total**	**Fixed-term**	**Indefinite-term**	**Total**
Full-time	44	441	485	63	446	509	67	446	513
Part-time	0	2	2	0	1	1	0	1	1
Total	44	443	487	63	447	510	67	447	514

1. In 2025, UNIVACCO had no employees with non-guaranteed working hours, such as student workers or temporary dispatched personnel.
2. UNIVACCO's workforce consists primarily of full-time employees with indefinite-term contracts based in Taiwan. full-time employees, and employees with indefinite-term contracts. No significant changes occurred in the workforce structure in 2025, reflecting overall employment stability.
3. UNIVACCO did not employ any self-employed workers in 2025.

7.4.2 Non-Employee Workers

In addition to regular employees, certain activities are supported by non-employee workers, including outsourced service personnel and project-based contractors who assist with site security, cleaning, and related support activities. All contractors and outsourced service providers are required to comply with applicable labor laws, UNIVACCO's Human Rights Policy, and occupational safety and health requirements. Contractor personnel must complete safety and health training and work-rule briefings before entering the site, and special work requires appropriate work permits.

Non-Employee Worker Type	2023	2024	2025	Primary Duties
Security personnel	12	12	12	Site security and access control
Cleaning personnel	4	4	4	Site environmental cleaning and maintenance
Total	16	16	16	—

Notes: Non-employee workers are individuals who are not directly employed by UNIVACCO but provide labor or services at Company sites. UNIVACCO did not use dispatched workers or workers with non-guaranteed hours in 2025. Contractor headcount varies by engineering, maintenance, annual overhaul, and project needs and is therefore not included as a fixed headcount.

7.4.3 Talent Attraction and Retention

UNIVACCO has established competitive talent attraction and retention mechanisms based on compensation, talent development, and career planning. In 2025, the new hire rate was 14.4% and the turnover rate was 14.0%, both lower than in 2024, indicating a transition from a period of growth and expansion to a more stable optimization stage. UNIVACCO continues to strengthen retention through education and training, internal promotion mechanisms, and employee communication platforms. The overall turnover rate decreased by 1.9 percentage points from 2024.

New hires were concentrated among employees aged 30–50, followed by employees under 30. Female new hires increased from 8% in 2023 and 12% in 2024 to 25% in 2025, reflecting UNIVACCO's DEI efforts. Turnover remained within Company control standards, while the key talent turnover rate remained at 0.79%.

Workforce Structure Analysis

- In 2025, new hires aged 30–50 accounted for the largest share (68%), followed by those under 30 (31%). This reflects UNIVACCO's efforts to attract young talent while strengthening the recruitment of experienced professionals to enhance operational stability and technical expertise.
- The proportion of female new hires increased steadily from 8% in 2023 to 12% in 2024 and 25% in 2025, reflecting the positive impact of UNIVACCO's diversity, equity, and inclusion (DEI) initiatives on recruitment and female participation.

Turnover Analysis

- Following the implementation of retention measures, the overall turnover rate decreased from 15.9% in 2024 to 14.0% in 2025, indicating that UNIVACCO's human resource management measures are gradually showing results.
- The turnover rate among employees with less than one year of service was 14.0%, a slight increase from the previous period (0.79%), indicating that UNIVACCO's recruitment and selection mechanisms have achieved a certain level of effectiveness. Going forward, UNIVACCO will continue to optimize talent development and retention measures to reduce turnover during the adaptation period for new employees.
- Employees aged 30 to 50 accounted for the largest share of turnover (61%), followed by employees under the age of 30 (30%). This indicates greater mobility among mid-career employees. UNIVACCO will therefore strengthen career development and management support for this group while providing younger employees with clearer career development pathways and internal promotion opportunities.
- The main reasons for employee turnover included career planning, salary competitiveness, and job demands. In response, UNIVACCO has introduced retention measures, including salary adjustments, internal promotion opportunities, and enhanced management communication mechanisms.

Overall, the new hire rate rose from 8.2% in 2023 to 20.4% in 2024 before declining to 14.4% in 2025. The turnover rate was 13.6% in 2023, 15.9% in 2024, and 14.0% in 2025, reflecting improving workforce stability.

New Hire Rate

Year	2023				2024				2025			
Age Group	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)
Under 30	21	53%	1	3%	47	45%	4	4%	17	24%	5	7%
30–50	16	40%	2	5%	44	42%	8	8%	38	50%	13	18%
Over 50	0	0%	0	0%	1	1%	0	0%	1	1%	0	0%
Total	37	92%	3	8%	92	88%	12	12%	56	75%	18	25%
Total new hires	40				104				74			
Year-end employees	487				510				514			
Total new hire rate	8.2%				20.4%				14.4%			

Notes:
1. The number of new hires includes employees who subsequently left during the year.
2. New hire percentage (%) = Number of new hires in each category during the year / Total number of new hires during the year × 100%.
3. Total new hire rate (%) = Total number of new hires during the year / Total number of year-end employees × 100%.
4. The reporting period for total new hires is January 1 to December 31, 2025.
5. Year-end employees refer to employees actively employed as of December 31 of each year, excluding those on unpaid leave at the end of the reporting period. Employees returning from leave are included in the headcount from their return date.
6. 2025 year-end employees = 510 (2024 year-end employees) + 4 (employees returning from leave) + 74 (new hires) − 2 (employees still on unpaid leave at year-end) − 72 (separations) = 514 employees.
7. The basis for calculating total employee headcount is consistent with the workforce structure disclosures.

Employee Turnover Rate

Year	2023				2024				2025			
Age Group	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)	Male Headcount	Male Percentage (%)	Female Headcount	Female Percentage (%)
Under 30	26	39%	1	2%	16	19%	3	4%	17	24%	4	6%
30–50	32	48%	3	5%	38	47%	11	14%	36	50%	8	11%
Over 50	3	5%	1	2%	12	15%	1	1%	6	8%	1	1%
Total	61	92%	5	8%	66	81%	15	19%	59	82%	13	18%
Total separations	66				81				72			
Year-end employees	487				510				514			
Total turnover rate	13.6%				15.9%				14%			

Notes:
1. The number of employee separations includes employees who left during the year.
2. Turnover percentage (%) = Number of separations in each category during the year / Total number of separations during the year × 100%.
3. Total turnover rate (%) = Total number of separations during the year / Total number of year-end employees × 100%.
4. The reporting period for total employee separations is January 1 to December 31, 2025.
5. Year-end employees refer to employees actively employed as of December 31 of each year, excluding those on unpaid leave at the end of the reporting period. Employees returning from leave are included in the headcount from their return date.
6. 2025 year-end employees = 510 (2024 year-end employees) + 4 (employees returning from leave) + 74 (new hires) − 2 (employees still on unpaid leave at year-end) − 72 (separations) = 514 employees.
7. Employee separations include voluntary resignations, retirements, and other formal separations.

To protect core competitiveness and operating stability, UNIVACCO continues to strengthen key-talent retention through compensation systems, career development planning, and talent development programs. The key-talent turnover rate remained at 0.79% in each year from 2023 through 2025, reflecting strong organizational stability.

Indicator	2023	2024	2025
Key talent turnover rate	0.79	0.79	0.79

Localization of Talent

With Tainan as its primary operating base, UNIVACCO prioritizes local employment, industry-academia collaboration, talent development, and local recruitment. In 2025, three of four senior executives were local residents of Tainan, representing 75% localization. Local residents accounted for 89% of mid-level managers and 83% of all employees.

Job Category	Local Employees	Local Ratio	Non-local Employees	Non-local Ratio	Total	Share
Senior management	3	75%	1	25%	4	1%
Mid-level managers	31	89%	4	11%	35	7%
Professionals	120	92%	10	8%	130	25%
Administrative staff	42	93%	3	7%	45	9%
Direct employees	232	77%	68	23%	300	58%
Total	428	83%	86	17%	514	100%

Note: Senior management refers to Vice General Manager level and above. Local employees are ROC nationals whose registered or primary residence is in Tainan City.

7.4.4 Employee Benefits and Care

UNIVACCO provides employee benefits that exceed statutory requirements and cover compensation incentives, health management, family support, and long-term protection. Benefits are administered under applicable management rules and based on employment status and eligibility. In 2025, UNIVACCO had only one part-time employee and employed no temporary or non-guaranteed-hours workers.

Benefit Item	Full-time Employees	Part-time Employee	Temporary / Non-guaranteed-hours Workers	Notes
Group insurance	Applicable	Applicable	N/A	Handled in accordance with Company rules
Health examinations				Available to eligible personnel
Employee stock ownership trust		Not applicable		Requires at least one year of service
Retirement plan		Applicable		Contributions made in accordance with law
Education and training				Based on job requirements
Flexible working hours	Partially applicable	Not applicable		Depending on job nature
Childcare support	Applicable	Applicable		Application under relevant systems
Meal allowance				Provided based on actual attendance
Employee activities and travel		Partially applicable		Implemented according to Company announcements
Wedding, funeral, and celebration subsidies				Application under benefit rules

Note: In 2025, UNIVACCO had only one part-time employee and employed no temporary workers or employees with non-guaranteed working hours. Therefore, differences in benefit eligibility across employment types were limited.

Benefits are provided fairly in accordance with management rules and employment status without improper differential treatment based on gender, age, nationality, or job type. In 2025, health examination coverage reached 99%, while employee stock ownership trust participation reached 71.67%.

1. Compensation and Incentives

- Entry-level pay exceeded the statutory minimum wage in 2025, excluding overtime pay.
- Compensation includes base salary, job allowances, shift allowances, performance bonuses, and operating bonuses.
- Employee stock ownership trust participation reached 71.67% in 2025.

Indicator	2023	2024	2025
Employee stock ownership trust participation	71.19	72.66	71.67
Voluntary pension contribution participation	11.74	13.42	24.83

2. Health and Insurance

- Group insurance, including medical and life insurance.
- Regular health examinations; 2025 coverage reached 99%, with follow-up and physician consultation for high-risk groups.
- Health promotion and health-management measures.

3. Work-Life Balance

- Flexible working hours.
- Family support measures.

4. Diverse Benefit Measures

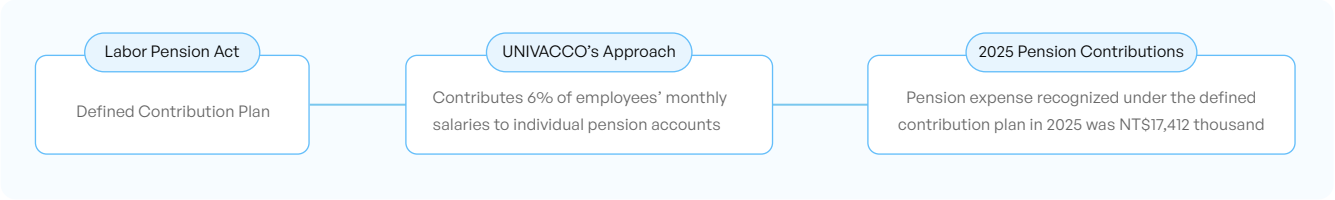
- Meal allowance, with UNIVACCO covering 75%.
- Wedding, funeral, and celebration subsidies.
- Employee activities and travel.
- Green vehicle subsidy to support low-carbon commuting.

5. Employee Retirement Protection and Long-Term Financial Security

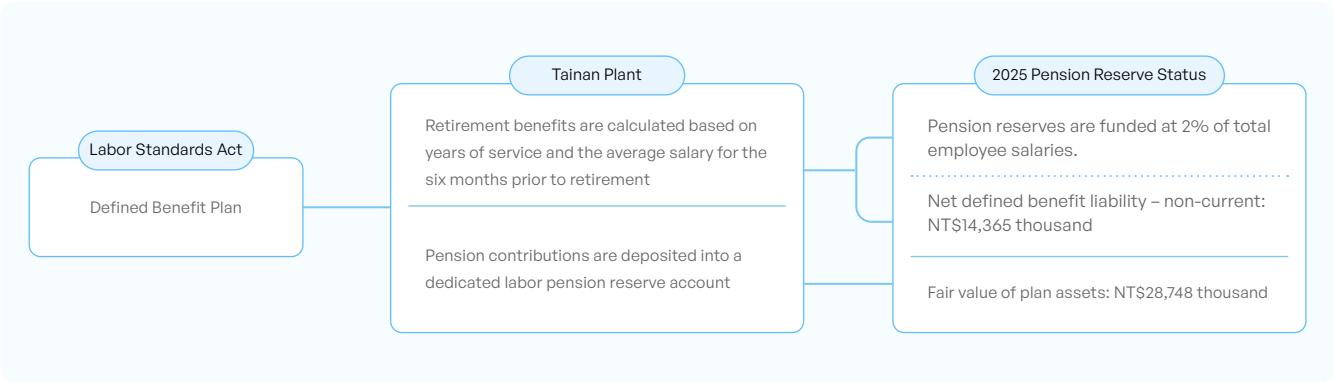
(1) Pension Plans and Protection

UNIVACCO has established pension plans in accordance with Taiwan's labor laws and regulations and provides pension contributions and related protection based on employees' employment types and applicable regulatory requirements.

a. **Defined Contribution Plan (New Labor Pension System)** UNIVACCO contributes no less than 6% of each employee's monthly salary to the employee's individual pension account. These accounts are centrally managed and administered by the government to ensure the security and portability of pension funds. This system provides employees with clearly defined and protected pension benefits while reducing retirement benefit risks for both UNIVACCO and its employees. Pension contributions totaled NT$17,412 thousand in 2025.



b. **Defined Benefit Plan (Old Labor Pension System)** Pension benefits are calculated based on employees' years of service and salary. UNIVACCO maintains a dedicated pension reserve fund account for pension contributions and fund management.



UNIVACCO conducts regular actuarial assessments and, where funding is insufficient, makes additional contributions in accordance with applicable regulations to ensure its ability to meet future pension obligations. Currently, UNIVACCO has no material pension funding shortfall, indicating the sound financial position of its pension plans.

(2) Retirement System Management and Risk Management

UNIVACCO has established management mechanisms to ensure the sound operation of its pension plans and reduce pension liability risks and potential financial impacts. The Company also regularly collects employee feedback on benefits through satisfaction surveys, labor-management meetings, and employee communication channels to support ongoing improvements.

- Regularly review pension contributions and regulatory compliance.
- Engage professional institutions to conduct actuarial assessments.
- Maintain dedicated accounts so funds are used solely for their intended purpose.

(3) Impact on Employees and the Company

A sound retirement system enhances employees' job security and willingness to remain with UNIVACCO over the long term, strengthens talent attraction and employer branding, and reduces labor-management disputes and operating risks.

(4) Future Improvements

UNIVACCO will continue to monitor retirement-system and labor-law developments and assess additional employee-benefit measures, including retirement-planning consultation and financial education, to further enhance employees' long-term financial security and the Company's sustainable competitiveness.

7.4.5 Parental Leave and an Inclusive Workplace

To support employees in balancing work and family responsibilities, UNIVACCO provides parental leave in accordance with the Act of Gender Equality in Employment. The Company also offers flexible working hours, return-to-work support, career transition assistance, and private, comfortable lactation rooms to help employees care for their families and return to work smoothly.

To address retention challenges arising from employees' career plans and family needs, UNIVACCO continues to strengthen return-to-work support and flexible working arrangements. Department managers also assist with work adjustments to help returning employees readjust to the workplace. UNIVACCO encourages male participation in parental leave and promotes gender equality and family-friendly policies to reduce the risk of career interruptions among female employees.

Previous-year returnees (E)	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Eligible employees (A)	22	12	34	20	6	26	12	4	16
Actual applicants (B)	2	3	5	2	6	8	3	4	7
Expected to return (C)	1	4	5	3	3	6	3	6	9
Actually returned (D)	1	3	4	2	1	3	2	4	6
Return-to-work rate (D/C)	100%	75%	80%	67%	33%	50%	67%	67%	67%
Previous-year returnees (E)	3	2	5	1	3	4	2	1	3
Still employed after 12 months (F)	3	1	4	0	2	2	1	0	1
12-month retention rate (F/E)	100%	50%	80%	0%	67%	50%	50%	0%	33%

Note: The retention rate uses the number of employees who returned from parental leave in the previous year as the denominator and tracks whether they remained employed for 12 months after returning, consistent with GRI 401-3.

In 2024, parental-leave return-to-work and retention rates declined, mainly due to changes in the external job market, increased job opportunities, and employees' changing family care needs. In 2025, the return-to-work rate improved from 50% to 67%, while the 12-month retention rate was 33%. To address retention challenges, UNIVACCO continues to strengthen return-to-work support interviews, flexible working arrangements, childcare support, and work-life balance initiatives.

Looking ahead, UNIVACCO aims to increase the return-to-work rate to over 80% and the retention rate to over 70%, while encouraging greater male participation in parental leave. Male employees accounted for approximately 43% of parental-leave applicants in 2025, an increase from both 2023 and 2024, reflecting progress in promoting gender equality and shared family responsibilities.

7.5 Talent Development and Training

Policy Commitment

Strengthen employee capabilities, develop key talent, enhance organizational competitiveness, and support sustainable operations.

- Establish a comprehensive talent development system to improve professional capabilities and organizational performance.
- Provide fair, diverse, and equal learning and development opportunities and promote an inclusive workplace.
- Link corporate strategy with talent development to cultivate key talent with future-ready capabilities.
- Promote a culture of continuous learning to support knowledge transfer and career growth.

Talent Development and Training

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Define competency foundations by job level and integrate Company resources to provide a comprehensive and diverse learning environment for employees regardless of gender and according to job category.				
Average training hours per employee	≥30 hours	45 hours	≥30 hours	≥30 hours
Cumulative digital learning courses	60	53	60	85

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.



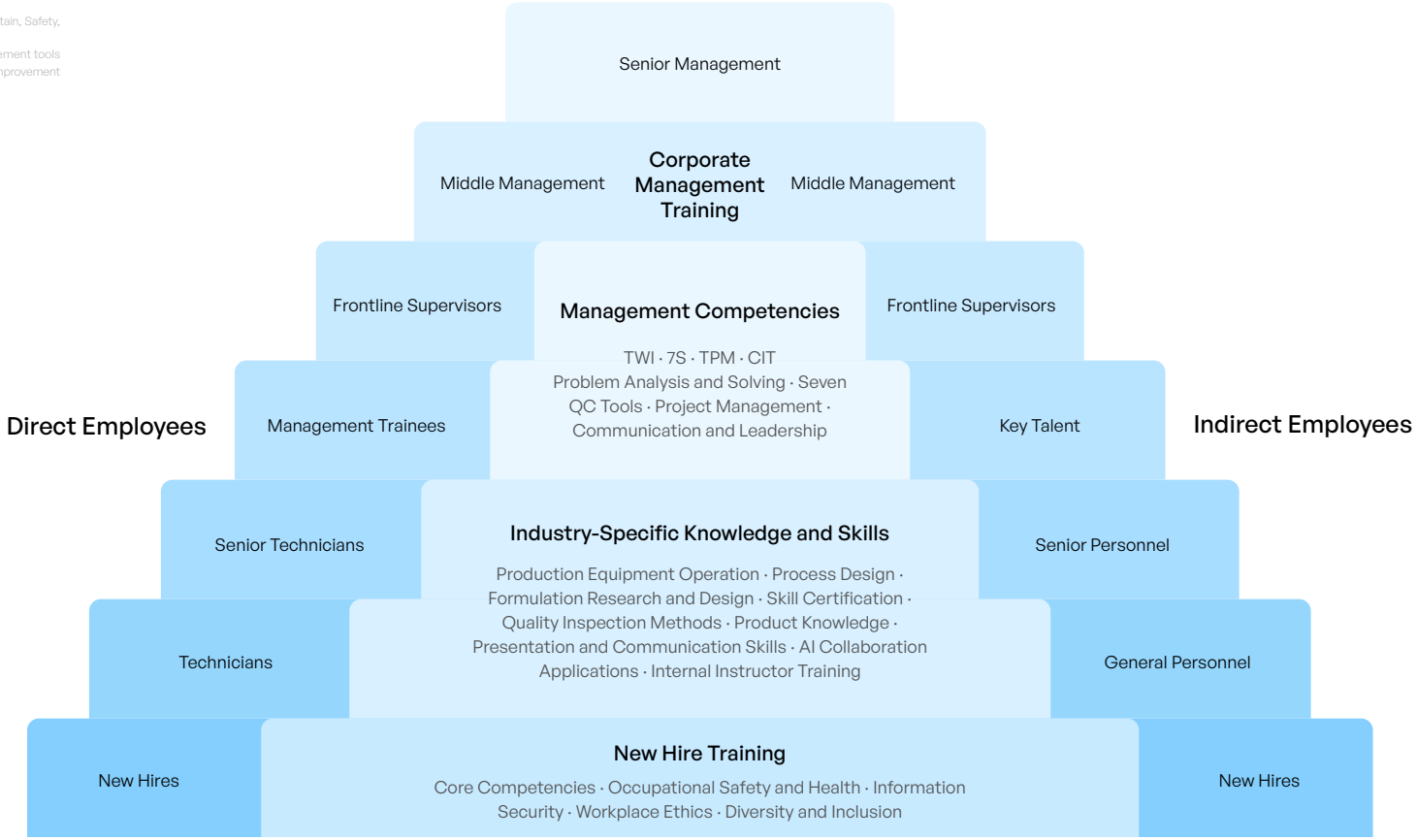
7.5.1 Talent Development Policies and Systems

Employees are UNIVACCO's most important asset. UNIVACCO encourages continuous learning and the application of individual strengths while placing equal emphasis on competency development. Internal and external resources are integrated to provide employees with a world-class platform and challenging, meaningful, and engaging work.

Training architecture is planned by job level and role for both direct and indirect employees. Programs cover orientation, core competencies, professional competencies, self-development, management competencies, and instructor competencies for new hires, general employees, frontline supervisors, middle management, and senior management. UNIVACCO has also established a talent development model founded on core traits, with two key strategies: building future capabilities and unlocking employee potential and innovation. Competency-based learning modules and flexible learning methods are combined with development plans by level so employees can prepare future-ready capabilities through disciplined lifelong learning.

Notes:
- TPM = Total Productive Management.
- TWI is a standardized training method that helps frontline supervisors teach, lead, and improve work.
- CIT = Continuous Improvement Team.
- 7S refers to Sort, Set in order, Shine, Standardize, Sustain, Safety, and Save.
- The seven QC tools are foundational quality-management tools used for problem identification, cause analysis, and improvement decisions.

Training and Development Blueprint for Direct and Indirect Employees

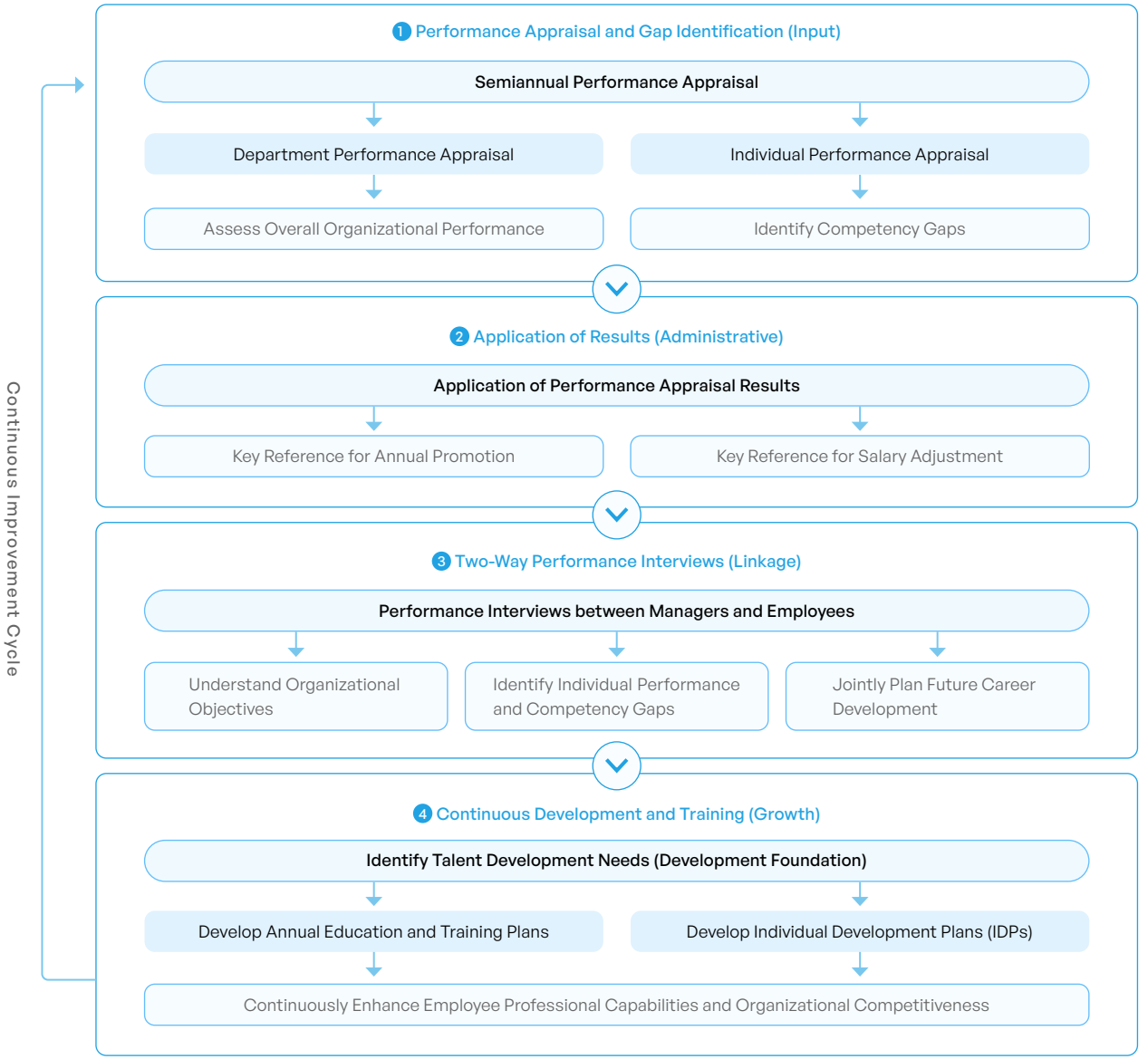


7.5.2 Linking Performance Appraisal with Training Planning and Competency Development

UNIVACCO conducts performance appraisals every six months for departments and individuals to understand overall organizational performance and identify competency gaps. Appraisal results are used as important references for annual promotion and salary adjustment. Managers also conduct performance interviews with employees to clarify organizational objectives, individual performance, and competency gaps and to jointly plan future career development.

UNIVACCO uses appraisal results to identify talent development needs and to formulate annual training plans and Individual Development Plans (IDPs), supporting continuous improvement in employee capabilities and organizational competitiveness. In 2025, 493 employees were appraised, representing approximately 96% coverage.

Performance Appraisal and Talent Development Linkage



2025 Performance Appraisal Coverage

Appraisal Item	Managers		Professionals		Administrative Employees		Direct Employees		Total	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total Employees (A)	33	6	80	50	8	37	288	12	409	105
Annual Appraisals (B)	33	6	72	47	6	35	279	12	390	100
New Hire Appraisals (C)	0	0	2	1	0	0	0	0	2	1
Not Appraised	0	0	6	2	2	2	9	0	17	4
Appraisal Coverage (B+C)/A	100%	100%	93%	96%	75%	95%	97%	100%	96%	96%
Appraisal Coverage — total	100%		94%		91%		97%		96%	

7.5.3 Talent Development Strategy and Training Implementation

Each year, UNIVACCO analyzes organizational performance gaps against Company strategies and objectives to identify competency gaps and training needs by department. Annual training plans address common organizational needs, while Individual Development Plans (IDPs) address individual competency development. Training results and effectiveness are reviewed regularly and used to improve education and training programs. Under the promotion system, general employees and professional/technical personnel must provide evidence of different required training achievements, which are then reviewed by the Personnel Review Committee.

Average training hours per employee reached 45 hours in 2025. Male employees averaged 46 hours and female employees 38 hours. By job category, managers averaged 87 hours, professionals 52 hours, administrative staff 41 hours, and direct employees 36 hours. Training coverage reached 100%.

Indicator	2023	2024	2025
Average training hours per employee	43	43	45

Average Training Hours per Employee — by Gender

Training Metric	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Number of Employees (A)	384	17,635	46	103	3,347	32
Total Training Hours (B)	412	18,720	45	98	3,024	31
Average Training Hours per Employee (B/A)	409	18,939	46	105	3,974	38

Note:
Employee headcount by gender refers to employees actively employed as of December 31, 2025, excluding those on unpaid leave at the end of the reporting period. Employees returning from leave are included in the headcount from their return date.
2025 year-end employees = 510 (2024 year-end employees) + 4 (employees returning from leave) + 74 (new hires) − 2 (employees still on unpaid leave at year-end) − 72 (separations) = 514 employees, comprising 409 male employees and 105 female employees.

Average Training Hours per Employee by Job Category

Training Metric	2023				2024				2025			
	Managers	Professionals	Administrative Employees	Direct Employees	Managers	Professionals	Administrative Employees	Direct Employees	Managers	Professionals	Administrative Employees	Direct Employees
Number of Employees (A)	45	126	44	272	42	128	41	299	39	130	45	300
Total Training Hours (B)	4,480	5,424	1,625	9,453	3,300	5,536	1,223	11,685	3,381	6,809	1,849	10,874
Average Training Hours per Employee (B/A)	100	43	37	35	79	43	30	39	87	52	41	36

Notes:
Managers: Employees with departmental management responsibilities, including production-line management.
Administrative Employees: Employees responsible for administrative tasks that support the smooth operation of the organization.
Professionals: Employees with specialized knowledge and skills, such as engineers and sales personnel.
Direct Employees: Employees directly engaged in manufacturing-related operations, including technicians, warehouse personnel, and packaging personnel.

UNIVACCO recognizes the importance of employee capability development and talent pipeline management. A systematic talent inventory mechanism is used to regularly assess employee capabilities and development potential and to plan development programs based on operating needs. UNIVACCO uses five core capabilities as its talent development framework: leadership, problem solving, improvement proposal capability, industry professional knowledge, and international communication. Training approaches include TPM, CIT continuous improvement activities, on-the-job training (OJT), and AI application courses.



Leadership

To strengthen leadership capabilities, UNIVACCO completed situational leadership sharing sessions for department-level managers in 2024 and expanded the program to section/manager-level supervisors in 2025. Seven sessions were conducted for 23 planned participants, and all 23 participated, achieving 100% coverage. Managers shared practical applications and management coaching experiences to strengthen team leadership and departmental performance improvement.



International Communication

English proficiency is a basic requirement for promotion. To strengthen international communication, UNIVACCO provides free official online TOEIC testing resources. In 2025, 40 managers and key talents participated, and three employees met promotion standards. The online format enables employees to understand their English proficiency without traveling to a test center and supports cross-border communication, access to international information, and service to overseas customers.



Industry Knowledge and Skills

Each year, departments assess professional competency gaps based on departmental responsibilities and job descriptions and plan technical and professional training accordingly. Job-oriented OJT is implemented within departments. In 2025, training focused primarily on occupational safety, production management, and digital transformation.



Improvement Proposal and Problem-Solving Capability

Employees are assigned to TPM and CIT programs to build problem analysis and solving skills, cross-functional communication, project management, and team leadership. In 2024, TPM courses transitioned to internal instructors, transferring knowledge and skills in focused improvement, autonomous maintenance, planned maintenance, and 7S. In 2025, greater emphasis was placed on focused improvement to reduce waste and improve production efficiency. TPM activities recorded 470 participant-times and 1,237 training hours in 2025.

UNIVACCO has promoted CIT continuous improvement courses since 2016. During the initial phase from 2016 to 2019, external professional consultants provided instruction and coaching on problem analysis and solving, the seven QC tools, basic statistical concepts, and Minitab data analysis. Beginning in 2020, CIT entered an internally managed phase, with internal instructors delivering courses to participating employees.
In 2025, cumulative CIT participation reached 41 employees, including four team leaders. Project improvement benefits totaled NT$7.49 million, excluding intangible benefits: NT$5.17 million from hot stamping process improvements, NT$2.13 million from laser embossing process improvements, and NT$0.19 million from color-matching improvements. UNIVACCO has also established regular project reviews, cross-industry benchmarking, internal experience-sharing platforms, and annual results presentations to recognize outstanding projects and teams and strengthen employee participation and organizational cohesion.

Note: Minitab is professional statistical analysis software that provides tools for statistical process control, design of experiments (DOE), measurement systems analysis, reliability analysis, and predictive analysis.

Systematic Talent Development Path Based on Five Core Capabilities

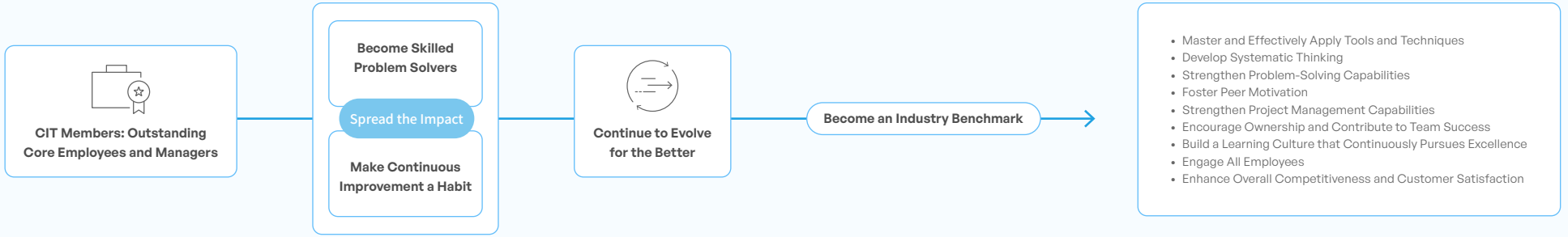
01 **Department OJT programs** Industry professional knowledge and skills.	02 **CIT continuous improvement and TPM** Problem-solving and improvement proposal capability.	03 **Regular language proficiency tests** Strengthen international communication and verify promotion requirements.	04 **Situational leadership programs** Strengthen managerial decision-making, team management, and performance improvement.

The talent development path spans new hires, professional capability development, key-talent cultivation, and management development. New hires focus on industry knowledge and basic skills through orientation and OJT. As capabilities mature, TPM, CIT, and departmental professional training enhance problem analysis, process optimization, improvement proposals, and cross-functional collaboration, while English learning develops international communication. Management development focuses on leadership through situational leadership training.

Ten Years of CIT: Building a Quality Culture and Entering a New Chapter of Excellence in 2025

CIT Vision and Mission

“Quality is the foundation for delivering on customer commitments; culture is what makes those commitments sustainable.”



Since the CIT (Continuous Improvement Team) was established in 2016, it has evolved from a problem-solving mechanism into a core engine for organizational change. The key to its success has been transforming quality culture from a slogan into a shared instinct and source of trust across the workforce. 2025 marked both CIT’s tenth anniversary and a turning point from process improvement toward value creation.

Three Major Transformation Milestones in CIT Development

2016 — Seeding Stage: Breaking through from 0 to 1. The first five CIT teams targeted fundamental factory issues such as yield improvement and complaint reduction, formally embedding continuous improvement into the organization.

2017–2018 — Rooting Stage: Empowerment through tools and a common language. UNIVACCO introduced the 8D problem-solving method and the seven QC tools, using systematic training to shift improvement from experience-based judgment to data-based problem solving and to develop internal team leaders and coaches.

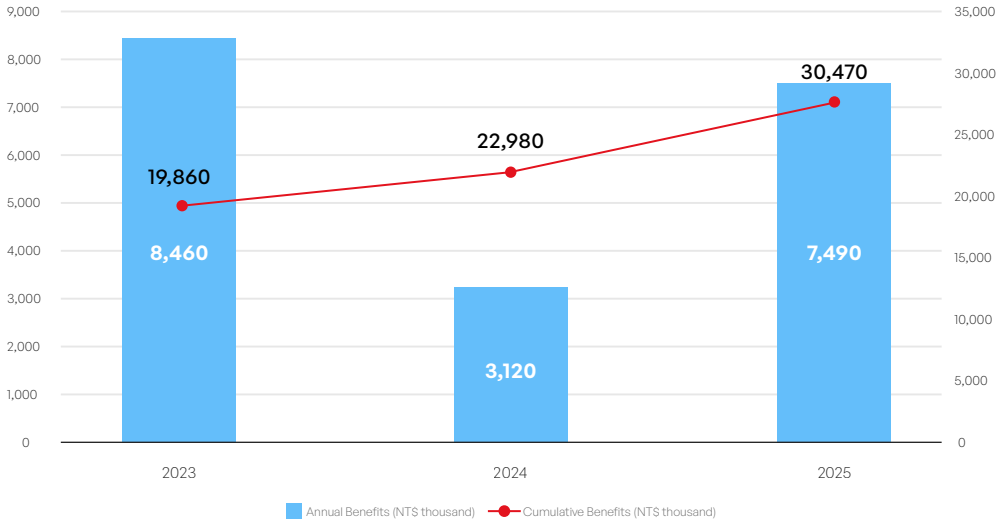
2019–2024 — Deepening Stage: Internal autonomy and real on-site capability. Beginning in 2020, CIT moved away from dependence on external consultants and became internally driven. Improvement results were expected to be implemented on site rather than remain only in charts and presentations.

2025 — Four functional units advancing together to fulfill the quality commitment. Four lead units established clear goals and improvement plans.

Lead Unit	Improvement Item	Project Improvement Description
Manufacturing	Reduce manufacturing cost of conventional hot-stamping gold/ silver series	Comprehensive resource efficiency and lean production through process parameter optimization and material circulation such as solvent recovery and consumable reduction; improvement benefit: NT$5.17 million.
Manufacturing Technology	Improve appearance and process capability of laser-related products	Precision process control and stability engineering through optimization of environmental temperature control and laser plate management; improvement benefit: NT$2.13 million.
Quality Assurance	Improve color-matching accuracy and consistency	Connect color-matching data and shift standards from human judgment to data-driven control using SCE mode and CMC tolerance; improvement benefit: NT$0.19 million.
R&D	Create a technical application manual for flat-bed cold transfer products	Knowledge management and standardization: convert tacit technical experience into explicit knowledge assets through technical manuals and a troubleshooting database; intangible benefit.

Notes: SCE (Specular Component Excluded) mode excludes specular reflection during color measurement to assess a material's intrinsic color and minimize the influence of surface gloss. CMC tolerance is a color-difference acceptance range based on human visual sensitivity to differences in hue, lightness, and chroma. Knowledge Management (KM) is a systematic approach to collecting, organizing, storing, sharing, and applying organizational knowledge and experience. A troubleshooting database systematically records past problems, abnormalities, or failures and corresponding solutions and improvements to improve problem-solving efficiency and knowledge transfer.

CIT Benefits



Sustainability Perspective: Quality Culture as the Highest Expression of Organizational Resilience

After ten years of development, CIT has become deeply embedded in UNIVACCO's quality management. Quality improvement is viewed not only as a change in metrics but as a transformation of corporate culture. Through CIT, intangible quality improvement is converted into tangible business value and customer trust. UNIVACCO will continue to use CIT as a core mechanism for building a long-term competitive quality advantage and a solid foundation for sustainable operations.

TPM: Driving Sustainable Competitiveness through a Culture of Company-Wide Improvement

Since introducing Total Productive Management (TPM) in 2021, UNIVACCO has followed the principles of company-wide participation, full-system implementation, and comprehensive improvement. TPM is used to improve the work environment, increase equipment utilization, optimize manufacturing processes, strengthen workplace management, and support sustainability and ESG. Four pillars — autonomous maintenance, planned maintenance, focused improvement, and 7S management — form the core management platform.

In 2025, TPM transitioned to autonomous operation by internal teams. Autonomous maintenance expanded beyond routine inspection, cleaning, lubrication, and primary maintenance toward comparative equipment design analysis. In the second half of 2025, cumulative machine failures were reduced from the target of 671 to 514. Fourteen major pieces of equipment reached Autonomous Maintenance Step 7, exceeding the original target of 13.

Step	Name	Action
STEP1	**Initial Cleaning**	Clean the equipment and restore it to its original condition.
STEP2	**Countermeasures for Sources of Contamination and Hard-to-Access Areas**	Identify sources of contamination and hard-to-access areas for each piece of equipment, and apply the principles of elimination, reduction, and isolation to prevent contamination at the source and make initial improvements to reduce or isolate contamination.
STEP3	**Establish Tentative Standards**	Establish tentative standards.
STEP4	**General Inspection**	Divide equipment into six major systems—connection systems, lubrication systems, transmission systems, pneumatic systems, hydraulic systems, and electrical systems—and identify equipment components based on their operating principles and functions. Break each system down into individual machines and components, and identify potential defects to develop employees into “equipment-proficient operators.”
STEP5	**Autonomous Inspection**	Consolidate the tentative standards and identify inconsistencies and points requiring improvement before implementation, including cleaning, lubrication, and inspection standards. Conduct visual management activities for areas prone to oversight to improve the efficiency of autonomous maintenance.
STEP6	**Process Quality Assurance**	Continuously apply autonomous maintenance methods to the tools and fixtures required for production, and review and optimize operating standards for each process to achieve process quality assurance objectives.
STEP7	**Full Implementation of Autonomous Management**	Continuously improve autonomous management.

In planned maintenance, UNIVACCO has gradually shifted from reactive repairs after equipment failures toward predictive maintenance, with the goal of achieving zero equipment failures. In 2025, improvement targets for holographic embossing machines were achieved, while the overall machine failure rate decreased from 2.09% in 2024 to 1.88% in 2025. Failure rates for metallizing and coating machines also declined, demonstrating a shift from reactive repairs toward proactive prevention.

UNIVACCO also developed ten One Point Lesson (OPL) documents covering basic knowledge and operating principles of engineering components and electrical control systems. In addition, the Company continued to strengthen engineering spare parts management and equipment maintenance management through the FEM management system. These initiatives help reduce maintenance time while preserving technical knowledge and maintenance experience within the organization. Looking ahead, UNIVACCO plans to integrate AI applications to help engineering personnel quickly access equipment maintenance and operational knowledge, improving troubleshooting and maintenance efficiency.

Indicator	2023	2024	2025
Machine failure rate	1.98%	2.09%	1.88%

Focused improvement uses industrial engineering methods to improve on-site efficiency, reduce waste and resource consumption, and increase resource circulation. In 2025, coating cleaning-process optimization saved approximately 30–57 minutes per operation; aluminum wire residual-material improvement reduced waste by approximately 45%, averaging 25.7 kg saved per month; and packaging material cost improvements delivered approximately NT$230,000 in savings, with further benefits planned for 2026.

7S management has progressed from workplace organization toward institutionalized governance. Standards, checklists, announcements, and visual management are used to reduce ambiguity and form a PDCA management foundation. In the second half of 2025, confidential-document cabinet labeling reached 100%, and meeting-room management was improved through awareness, implementation, and deepening phases. Site improvement completion exceeded 94%, and 20 environmental inspection route maps were standardized, improving consistency in information security, workplace discipline, safety, and environmental management.

Note: PDCA refers to the Plan–Do–Check–Act cycle.

Looking ahead to 2026, UNIVACCO will continue to deepen TPM 2.0 based on its existing foundation and strengthen cross-functional collaboration between autonomous maintenance and planned maintenance. Maintenance will be further extended to equipment design optimization, reducing downtime, production losses, and material waste caused by deficiencies in original equipment design while improving overall production efficiency and quality stability. At the same time, UNIVACCO will continue to integrate TPM with digitalization, knowledge management, and AI applications, transforming TPM from a performance improvement tool into a sustainable management system that supports operational resilience, talent development, environmental responsibility, and long-term competitiveness.

7.5.4 Looking Ahead

7.5.4.1 ESG Training to Strengthen Sustainability Practice

In response to ESG, digital transformation, and brand transformation needs, UNIVACCO is advancing systematic future-capability development. Sustainability education is delivered through monthly mobilization meetings covering circular economy, net-zero emissions, and other topics, while employee forums are used to communicate human rights and DEI matters to direct employees. ESG-related training accumulated 5,090 hours, with overall coverage reaching 99%.



ESG and Sustainable Development Seminar at the Monthly Employee Meeting

Sustainability-Focused Courses

Dimension	Report Section	Course	Participants	Training Hours	Coverage
Environment	5.8	Green Procurement Training	Procurement personnel in service (excluding assistants)	54	1%
	7.7	Occupational Safety Training	Employees in service, excluding Chair of the Board, CEO, overseas employees, and one designated position	2,828	96%
	6.2	Environmental Management Training	Employees in service, excluding Chair of the Board, CEO, overseas employees, and one designated position	529	96%
Social	7.2	Human Rights Policy, Anti-Discrimination (DEI), and Inclusive Workplace Training	All direct and indirect employees	873	95%
Governance	5.9	Ethics Training	All indirect employees in service	119	38%
Governance	5.6	Information Security Training	All employees in service excluding overseas employees and migrant workers	435	84%
	5.12	Regulatory Compliance Training	Designated personnel from relevant departments	149	5%
	5.4	Intellectual Property and Trade Secret Training	Designated personnel from relevant departments	103	10%
		Total		**5,090**	

Note: Participants in Regulatory Compliance Training and Intellectual Property and Trade Secret Training were designated personnel from the following departments and offices: Engineering, Quality Assurance, Finance, Accounting, the CEO, the Chair of the Board, the Chair's Office, and Plant Services.

7.5.4.2 Introducing AI Collaboration Tools to Drive Digital Transformation

UNIVACCO views AI applications as an important driver of organizational competitiveness and transformation. AI (ChatGPT) application courses have developed 36 seed instructors and 17 application modules that have been introduced into departmental workflows for document drafting, data analysis, and internal communication. In one digital course-design example, preparation of course design and narration scripts was reduced from an average of 60 minutes to 15 minutes after an instructor built an AI module, improving efficiency by approximately 75%.



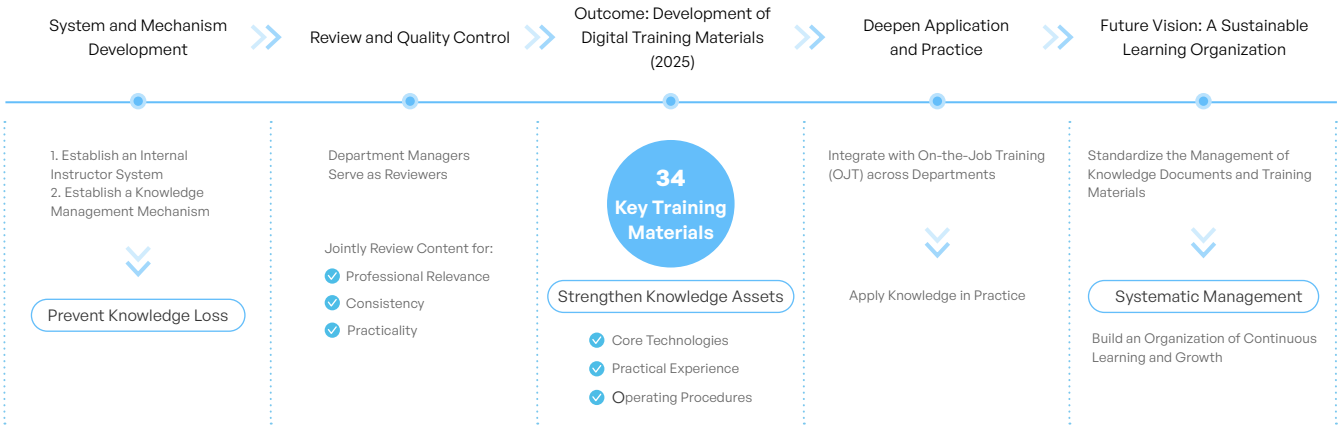
AI Application – ChatGPT Presentation

7.5.4.3 Strengthening Knowledge Management for Organizational Continuity

Because the industry is highly specialized and distinctive, accumulation and transfer of critical industry knowledge are essential. UNIVACCO has established an internal instructor system and knowledge management mechanism to systematically retain core technologies and practical experience and reduce the risk of knowledge loss from employee turnover. Knowledge documents and training materials are reviewed by department managers to ensure professionalism, consistency, and practicality.

In 2025, departments completed 34 critical industry knowledge training materials covering core technologies, operating procedures, and key practical experience. UNIVACCO will continue to standardize and systematize knowledge documents and training materials and integrate them with OJT so that knowledge is effectively applied and transferred in practice.

Key Industry Knowledge Transfer and Organizational Growth Roadmap



The cumulative target for digital learning courses was 60 courses; 53 had been completed by the end of 2025, representing an 88% achievement rate. During 2025, priority was given to industry-knowledge inventories and training-material standardization in support of the internal instructor program. As internal course content matures, it will continue to be converted into digital learning courses.

Indicator	2023	2024	2025
Cumulative digital learning courses	49	51	53

7.5.4.4 Brand Transformation to Build Strategic Alignment and Organizational Momentum

To support sustainable development, UNIVACCO is actively advancing brand strategy transformation and reviewing its positioning and long-term direction. The OGSTM brand strategy transformation workshop is used to train managers and key personnel at different levels, helping them understand the transformation context, clarify roles and responsibilities, and strengthen strategic alignment and consistent action. In 2025, related programs recorded 117 participant-times and 195 training hours, with 100% coverage of the target population.

In 2026, the program will be expanded to all employees to build shared awareness, organizational cohesion, and transformation momentum from the top down and from inside out.

Note: OGSTM (Objective, Goal, Strategy, Tactic, Measure) is a systematic strategy-planning and performance-management tool that translates vision into concrete plans and measurable results.



OGSTM Brand Strategy Transformation Workshop

Going forward, UNIVACCO will continue to deepen its talent development system, align employee capability development with sustainability and digital transformation, expand cross-functional learning, strengthen key knowledge transfer, and build a learning organization capable of autonomous learning and continuous innovation.

7.6 Social Engagement, Impact Management, and Social Value Creation

Policy Commitment

UNIVACCO focuses on social engagement and educational care to promote inclusive development between business and society. Through institutionalized management and diverse initiatives, UNIVACCO continuously creates positive social impact.

- Establish stakeholder collaboration mechanisms to strengthen communication and trust among UNIVACCO, communities, and relevant stakeholders.
- Promote local care and social inclusion through educational support, assistance for vulnerable groups, and charitable activities.
- Strengthen community impact management through risk assessment, grievance mechanisms, and continuous improvement to reduce operational impacts.
- Protect human rights and respect Indigenous Peoples in line with international human rights standards.
- Establish diverse communication and disclosure mechanisms to improve corporate transparency.
- Continue to advance social-impact management and introduce quantitative tools to improve management effectiveness.



Social Engagement

Target Achieved

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Promote community development and resource contribution by connecting internal and external resources, actively participating in public-interest activities, and advancing social inclusion.				
Cumulative beneficiaries of social impact	≥5,000	5,319	≥6,000	≥10,000
Employee participation in social activities	≥40%	45.14%	≥55%	≥70%
Community grievance cases	0	0	0	0

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

Guided by the value of giving back to society, UNIVACCO incorporates social engagement into its sustainability strategy. The Corporate Sustainability Development Committee coordinates planning and implementation, combining corporate resources and employee participation. The three core areas are care for vulnerable groups, educational support, and local shared prosperity. Through structured management and annual action plans, UNIVACCO regularly reviews the outcomes and effectiveness of its social engagement initiatives.

7.6.1 Expanding Social Impact and Fulfilling Corporate Sustainability Responsibility

UNIVACCO continues to strengthen ties with local communities through diverse public-interest projects. By the end of 2025, cumulative charitable investment was approximately NT$8 million, benefiting more than 5,000 people. Key initiatives included:

- Organizing second-hand charity sales to promote resource circulation and raise funds for charitable causes.
- Collaborating with the Madou Farmers' Association to support local farmers.
- Providing long-term support to the Huashan Social Welfare Foundation and older people living alone.
- Supporting athlete development.
- Providing ongoing educational assistance to disadvantaged children.

To further assess the impact of its social engagement initiatives and strengthen management practices, UNIVACCO has introduced the concept of Social Return on Investment (SROI) to quantify the social value created through its investments.

By the end of 2025, its educational support programs had achieved the following results:

- Cumulative investment of NT$7,979,184.
- Educational assistance provided to 5,319 students.
- Approximately NT$1,500 invested to support each student.

Year	Donation Amount (NT$)	Cumulative Donations (NT$)	Students Supported	Cumulative Students Supported	Employee Participation in Social Activities
2023	770,192	6,489,142	513	4,326	48.90
2024	662,132	7,151,274	441	4,767	44.70
2025	827,910	7,979,184	552	5,319	45.14

Based on the SROI model, each NT$1 invested in education is estimated to create approximately NT$3–5 in social value, corresponding to cumulative social benefits of approximately NT$23–40 million. Each employee is estimated to contribute to impacts reaching more than 10 people on average. UNIVACCO will continue to strengthen quantitative management and expand the use of SROI to environmental and talent-development initiatives.

7.6.2 Community Impact Management and Communication Mechanisms

UNIVACCO has established a community impact management mechanism that incorporates Environmental and Social Impact Assessment (ESIA) into operating decisions for new construction, expansion, and major operational activities. No material negative community impacts or community grievances occurred from 2023 through 2025.

Through ESIA risk management, stakeholder communication, and grievance mechanisms, UNIVACCO seeks to prevent and reduce potential impacts and strengthen trust with local communities. Operating sites do not involve Indigenous traditional territories, and no violations of Indigenous rights occurred.

- Achieved 100% Environmental and Social Impact Assessment (ESIA) coverage.
- Established multiple community communication channels, including the Company website, email, and designated contact persons.
- Established a grievance mechanism with ongoing follow-up and corrective actions.

Community Impact Management and Indigenous Peoples' Rights Performance

Item	2023	2024	2025
Environmental and social impact assessment conducted	Yes	Yes	Yes
ESIA coverage of operating sites	100%	100%	100%
Community communication mechanism established	Yes — multiple channels	Yes — multiple channels	Yes — multiple channels
Grievance mechanism established	Yes	Yes	Yes
Community grievance cases	0	0	0
Material negative community impacts (GRI 413-2)	0	0	0
Operations involving Indigenous traditional territories	No	No	No
Violations of Indigenous rights (GRI 411-1)	0	0	0

7.7 Occupational Health and Safety Management

Policy Commitment

Identify regulatory requirements and hazards and risks, apply effective risk-control measures, regularly monitor and maintain controls, and develop a strong safety culture.

- Comply with occupational safety and health laws at operating locations and international standards such as ISO 45001, pursue zero accidents, and support stable growth with safety as a priority.
- Establish priorities and action plans and continue to advance the OSH management system and risk-improvement projects.
- Conduct due diligence to ensure safe work environments and operations and protect the physical and mental health of employees, contractors, customers, partners, and other workers.
- Promote communication, consultation, and participation by workers or their representatives, fulfill OSH responsibilities at all levels, eliminate hazards, and prevent accidents and occupational disease through cooperation and knowledge sharing.
- Continue safety and health education and awareness programs and encourage proactive participation in OSH activities to embed safe practices and habits.
- Implement occupational injury and illness management and prevention.
- Comply with environmental, safety, and health laws and stakeholder requirements and continuously improve OSH performance through worker communication and participation.



Material Topic

Occupational Health and Safety

Target Achieved | Ongoing

Key Performance Indicator	2025 Target	2025 Performance	2026 Target	2030 Target
Promote a people-centered safety culture, control safety risks, and build an inherently safe working environment.				
Disabling injury frequency rate	0	4.97	0	0
Disabling injury severity rate	0	16	0	0
Contractor construction accidents	0	0	0	0
Major occupational accidents	0	0	0	0
Compliance certificate training completion	100%	100%	100%	100%
OSH training completion	100%	100%	100%	100%
Improvement completion rate for unacceptable risks and risk/opportunity items	100%	100%	100%	100%
Fire authority notices requiring correction due to fire equipment	0	0	0	0

Grievance Mechanism: Stakeholders may communicate through the contact channels provided on UNIVACCO's official website.

Guided by the values of Integrity, Pragmatism, Gratitude, and Cherishing Blessings and a people-centered philosophy, UNIVACCO has established environmental and occupational safety and health policies and is committed to providing a safe and healthy work environment. All Tainan sites are certified to ISO 45001 and CNS 45001 occupational health and safety management systems.

The OSH management system and internal and external audits cover all 503 regular employees at the Tainan sites as well as non-employee workers, contractors, and outsourced service personnel who enter the sites. Coverage reaches 100%. Non-employee workers primarily include resident contractors, security personnel, and cleaning personnel. All workers must comply with Company OSH requirements and are managed through contractor management, education and training, hazard communication, and site-entry safety controls.

2025 Occupational Safety and Health Management System Coverage and Internal/ External Audit Coverage

Category	2025 Headcount	OSH Management System Coverage	Internal Audit Coverage	External Audit Coverage
Regular employees	503	100%	100%	100%
Non-employee workers (outsourced service personnel)	16	100%	100%	100%
Contractors	Managed based on actual annual site-entry headcount	100%	100%	100%
Total excluding contractors	519	100%	100%	100%

Notes: Non-employee workers include security, cleaning, and other outsourced service personnel. Contractor headcount varies by engineering, maintenance, overhaul, and project needs. All contractors and non-employee workers must complete safety and health training and relevant work-rule briefings before entering the site. Special work requires permits under UNIVACCO's work-permit system.

Internal OSH management system audits and management reviews are conducted annually. Independent safety audits, education and training, emergency-response drills, and incident-investigation mechanisms are also used to continuously improve safety performance and safety culture.



7.7.1 OSH Organization and Operations

UNIVACCO values employee participation in occupational health and safety management. Through the Occupational Health and Safety Committee, employee forums, and other communication mechanisms, employees participate in safety management and improvement. A total of 14 worker representatives have been selected across units. They participate in the OSH Committee, incident investigations, workplace environmental monitoring, hazard identification, and risk assessment and serve as communication contacts for their units.

The Occupational Health and Safety Committee comprises 36 members, including OSH personnel, relevant department managers, and 14 worker representatives. Worker representatives account for 39%, exceeding the statutory one-third requirement. The Committee meets every two months, more frequently than required by law. The Committee is chaired by UNIVACCO's CEO. In addition to the 12 matters required by law, the Committee discusses OSH and health proposals raised by business units and workers, and meeting results are announced.

Committee Indicator	2025
Total committee members	36
Worker representatives	14
Worker-representative ratio	39%

Continuous Improvement (PDCA)

UNIVACCO uses a systematic mechanism for hazard identification, risk assessment, and incident prevention under its OSH management system. Trained personnel regularly identify hazards across routine, non-routine, and emergency operations and consider past, current, and future operating conditions. A risk matrix evaluates likelihood and severity, and controls are applied according to risk level. Five unacceptable risks were identified in 2025; all were included in improvement plans and fully corrected. Over the past three years, the improvement rate for identified unacceptable risks remained 100%. Abnormal incidents, near misses, and process changes trigger renewed hazard identification and risk assessment.

Occupational Safety Risk Identification and Incident Prevention Management



Indicator	2023	2024	2025
Unacceptable risks	5	0	5
Improvement rate for unacceptable risks and risk opportunities	100	100	100

Risk Control Measures and 2025 Results

Key Actions	2025 Results
Chemical management	Hazardous chemical inventories are updated every six months. CMR (Carcinogenic, Mutagenic, and Reprotoxic) substances accounted for approximately 2.3% of identified chemicals. UNIVACCO assesses health hazards and applies risk-based controls in accordance with regulatory guidance. The OSH Committee reviews opportunities for CMR substitution every two months. By the end of 2025, 50% of identified CMR substances had been replaced, equivalent to approximately 1.1% of all chemicals used at the Tainan sites. Further substitution will be pursued through ongoing technical evaluation.
Chemical management controls	Management follows regulations on hazardous chemical labeling, communication, and classification and evaluates equipment, ventilation/exhaust systems, and personal protective measures to reduce risk.
Engineering improvements	Explosion-proof zones were delineated by occupational safety engineers, and professional teams improved ventilation systems to reduce hazards in high-risk areas and establish design references for future factories.
Workplace environmental monitoring	Monitoring is conducted at least twice annually. Abnormal exposure trends are required to be improved and reported to the OSH Committee.
Incident management	The Incident Reporting, Handling and Investigation Management Procedure requires root-cause analysis and corrective/preventive actions for abnormal incidents and near misses. In 2025, 17 abnormal incidents and 15 near misses were reported; all corrective actions were completed, for a 100% completion rate.
Employee reporting and safety proposals	Employees are encouraged to report near misses and unsafe behaviors. Nineteen safety proposals were submitted in 2025, and all were adjusted or improved, for a 100% completion rate.
Loss prevention management	Fire-protection equipment, fire pump compartments, emergency equipment, equipment location drawings, labeling, and chemical spill response equipment were enhanced. Fire broadcasts include migrant-worker language prompts. Fire-authority inspections over the past three years found equipment condition compliant, with zero notices requiring correction.

Indicator	2023	2024	2025
Fire authority notices requiring correction due to fire equipment	0	0	0

Key Actions	2025 Results
Loss Prevention Management	Independent safety inspections identified 170 non-conformities in 2025. Each item was tracked by the Industrial Safety function until closure and reported to the OSH Committee.
Occupational Safety and Health Training	Occupational safety education and training related to hazard prevention totaled 2,828 hours.
Hazard Prevention Training	Ten large-scale integrated emergency-response and chemical-spill drills, including cross-site support, were conducted in 2025, with 334 participants. Four evacuation drills were conducted for employees and contractors, with roll-call completion at assembly points within three minutes; total participation was 284. Hands-on fire-hose and fire-extinguisher training involved 211 participants.



Factory Safety Awareness Training



Why-Tree Analysis Training for Incident Investigation



Traffic Safety Awareness



Traffic Safety Awareness

When an immediate danger arises in the workplace, supervisors must order work to stop and employees to evacuate to a safe location. Employees who identify an immediate danger while performing duties may stop work and retreat to safety, provided this does not endanger others, and must report to their supervisor. Where such circumstances are verified, UNIVACCO will not dismiss, transfer, withhold wages during the work stoppage, or otherwise penalize the employee.

7.7.2 Occupational Safety Performance and Injury Statistics

In accordance with SASB RT-IG-320a.1, UNIVACCO discloses occupational safety performance indicators, including Total Recordable Injury Frequency Rate (TRIFR), Disabling Injury Frequency Rate (FR), Disabling Injury Severity Rate (SR), and occupational fatalities. Safety performance is monitored and managed separately for employees and contractors. No occupational fatalities occurred between 2023 and 2025. UNIVACCO continues to reduce occupational injury risks through incident analysis and corrective measures.

UNIVACCO places great importance on occupational safety performance management. The Company regularly monitors occupational injury indicators, including FR, SR, and TRIFR, and implements incident analysis and continuous improvement measures to reduce occupational accident risks.

In 2025, the Disabling Injury Frequency Rate (FR) was 4.97, unchanged from 2024. The main contributing factors were:

1. An increased proportion of new hires and migrant workers who were less familiar with equipment operations.
2. Incomplete implementation of standard operating procedures in certain activities.
3. The need to further strengthen risk management for work operations and equipment use.

To address these factors, UNIVACCO has implemented the following improvement measures and will continue working to reduce occupational injury risks and improve safety performance:

1. Strengthen safety training for new hires and introduce hands-on training.
2. Improve machinery and equipment integrity.
3. Follow up on corrective actions arising from abnormal incidents.
4. Implement management of change.
5. Continuously improve and standardize operating and maintenance procedures.
6. Establish proactive safety performance indicators to prevent abnormal incidents.
7. Strengthen workplace housekeeping management.
8. Implement contractor safety management.
9. Strengthen Job Safety Analysis (JSA) and hazard identification.
10. Establish safety regulations and standard operating documents.
11. Continuously promote a stronger safety culture and greater safety awareness.

In 2025, UNIVACCO's Tainan sites recorded five disabling injuries and five recordable minor injuries, totaling ten recordable injuries. The Disabling Injury Frequency Rate (FR) was 4.97, the Disabling Injury Severity Rate (SR) was 16, and the Total Recordable Injury Frequency Rate (TRIFR) was 9.94. No major occupational injuries, occupational fatalities, or serious occupational injuries occurred in 2025. No related occupational injury incidents were reported among resident contractors.

The main types of occupational injuries in 2025 were finger crushing, pinching, and cuts (three cases), followed by eye splashes (one case) and foot sprains (one case). The primary risks were associated with work operations and equipment use, with contributing factors including insufficient attention during operations, improper operating posture, and risks arising from contact with equipment. UNIVACCO has completed incident cause analyses, corrective action follow-ups, and relevant training. The Company also continues to reference safety management practices adopted by leading domestic companies to improve its overall occupational safety performance.

2025 Occupational Injury Statistics

Category	Employees (Note 1)	Non-Employee Workers (Note 2)
Headcount	503	16
Total Working Hours	1,005,833	43,040
Near-Miss Incidents	15	0
Disabling Injury Cases	5	0
Recordable Minor Injury Cases (Note 3)	5	0
Occupational Fatalities	0	0
Near-Miss Frequency Rate (Note 4)	14.91	0
Recordable Injury Cases (Note 5)	10	0
Total Recordable Injury Frequency Rate (TRIFR) (Note 6)	9.94	0
Disabling Injury Frequency Rate (FR) (Note 7)	4.97	0
Disabling Injury Severity Rate (SR) (Note 8)	16	0
Serious Occupational Injuries (Note 9)	0	0
Fatality Rate (Note 10)	0	0

Note 1: Employees include only those working at UNIVACCO's Tainan sites and exclude 11 Taiwan-based employees assigned overseas who are outside the reporting boundary.
Note 2: Non-employee workers (resident outsourced service personnel) include security and cleaning personnel.
Note 3: Recordable minor injuries refer to cuts or contusions that can be treated with simple first aid, allowing the injured worker to continue working at their workstation.
Note 4: Near-miss frequency rate = Total number of near-miss incidents × 10^6 / Total working hours. The calculated value is truncated to two decimal places without rounding.
Note 5: Recordable injuries include both disabling injuries and minor injuries.
Note 6: Total Recordable Injury Frequency Rate (TRIFR) = Number of recordable injuries × 10^6 / Total working hours. The calculated value is truncated to two decimal places without rounding.
Note 7: Disabling Injury Frequency Rate (FR) = Number of disabling injury cases × 10^6 / Total working hours. The calculated value is truncated to two decimal places without rounding.
Note 8: Disabling Injury Severity Rate (SR) = Total lost workdays × 10^6 / Total working hours. The calculated value is truncated to the nearest whole number without rounding.
Note 9: Serious occupational injuries are defined in accordance with Article 37, Paragraph 2 of the Occupational Safety and Health Act and include:
- Occupational accidents resulting in fatalities.
- Occupational accidents involving three or more injured persons.
- Occupational accidents involving at least one injured person requiring hospitalization.
- Other occupational accidents designated and announced by the central competent authority.

Note 10: Fatality rate refers to the number of occupational fatalities per one million working hours and is calculated as follows: Number of fatalities resulting from occupational injuries × 10^6 / Total working hours.

Indicator	2023	2024	2025
FR	0.00	4.97	4.97
SR	0	67	16
TRIFR	4.23	6.96	9.94
Total lost workdays	0	67	16

Comparison with Manufacturing Industry

FR	2022	2023	2024
UNIVACCO	2.00	0	4.97
Manufacturing industry	1.48	1.53	1.46

UNIVACCO's 2024 FR was above the manufacturing-industry average, mainly due to increased proportions of new hires and migrant workers and opportunities to further improve equipment familiarity and safe work behaviors. Measures have been taken to strengthen high-risk operation training, equipment safety improvements, and safety culture.

SR	2022	2023	2024
UNIVACCO	21	0	67
Manufacturing industry	99	108	72

UNIVACCO's 2024 SR was below the manufacturing-industry average, indicating relatively lower lost-workday severity. Manufacturing-industry averages are based on Labor Inspection Statistics published by the Occupational Safety and Health Administration, Ministry of Labor. 2025 manufacturing-industry statistics were not yet available at the time of reporting.



2025 Outstanding Unit Awards

UNIVACCO also uses an environmental, safety, and health (ESH) performance scoring mechanism that combines leading indicators, such as near-miss reporting and Job Safety Analysis (JSA), with lagging indicators, such as incident counts and safety inspection findings. High-performing units are recognized and rewarded to strengthen the Company's safety culture and preventive management capabilities.

UNIVACCO also includes contractors and other workers within its safety management scope. No major occupational accidents involving contractors occurred in 2025. To further reduce occupational injury risks, the Company continues to implement safety management measures, including occupational safety and health training, hazard identification and risk assessment, safety inspections, and work permit systems for high-risk operations.

Looking ahead, UNIVACCO will continue to strengthen OSH management through data monitoring, employee participation, and continuous improvement, working toward its goal of zero major occupational accidents.

Indicator	2023	2024	2025
Major occupational accidents	0	0	0

7.7.3 Occupational Health Management and Disease Prevention Mechanism

Under ISO 45001, UNIVACCO has established a comprehensive occupational health service system managed by dedicated functions and medical personnel. It covers health promotion, health examinations, occupational disease prevention, and health risk management. Health information is managed in accordance with the Personal Data Protection Act and information security requirements. Health examination reports and related records are retained by dedicated occupational health nurses and used only for occupational health management, with access controls and confidentiality safeguards protecting worker privacy.

Health Management Area	Management System	Management Measures	2025 Results
Health Promotion	Annual Health Service Plan	1. Organize health seminars. 2. Introduce a health management system and app for personal health management, real-time access to health examination reports, and step-count challenges. 3. Encourage regular exercise through sports competitions. 4. Provide metabolic syndrome case management and free one-on-one dietitian consultations. 5. Organize a year-long weight-loss competition. 6. Share health information to strengthen employees' awareness of self-management and health promotion.	1. Held 9 health seminars with 1,626 participant-times. 2. Organized a company-wide step-count challenge, Walking Together for Better Health, with 501 participant-times over 82 days, totaling approximately 2.5 billion steps—equivalent to circling Taiwan about 150 times or the Earth 4.5 times. 3. Provided 60 dietitian consultations, with a satisfaction score of 4.8 out of 5. 4. A total of 17 employees participated in the weight-loss competition, losing a combined 71 kg by year-end. 5. Published 14 health information articles and 4 awareness messages through the official LINE@ account.
Health Examinations	Regular Health Examination System	1. Provide occupational health examinations for new hires. 2. Provide annual employee health examinations valued at over NT$5,000, with participation also open to suppliers and employees' family members. 3. Provide additional health examination packages valued at NT$500 every two years for middle-aged and older employees. 4. Fully subsidize hospital-based painless gastrointestinal endoscopy examinations valued at NT$10,250 for selected groups each year.	1. Conducted health examinations for 67 new hires. 2. A total of 466 employees underwent health examinations, achieving a 99% participation rate. An additional 49 non-employee participants joined, including 1 supplier and 48 family members. The activity received a satisfaction score of 4.7 out of 5. 3. A total of 18 participants underwent painless gastrointestinal endoscopy examinations.
Occupational Disease Prevention	Special Health Monitoring for Hazardous Operations	1. Conduct special health examinations for employees exposed to occupational noise; a total of 4 employees were examined. 2. Provide appropriate personal protective equipment and implement workplace improvements based on monitoring results.	1. Level 1 Management (Normal): 1 employee. 2. Level 2 Management (Abnormal, Non-work-related): 3 employees, with 100% completion of follow-up and health education.
Health Risk Management	Tiered Health Risk Management System	1. Classify health examination results by risk level and provide management, follow-up, and work assignment adjustments for high-risk employees and those with abnormal findings. 2. Implement tiered management and work assignment adjustments to prevent diseases associated with abnormal workloads. 3. Monitor and control monthly overtime working hours.	A total of 74 employees received health management guidance, including 3 employees who received temporary work assignment adjustments. Health examination results improved for 24 employees following medical treatment and follow-up. The improvement rate among high-risk groups was 32%.
Care and Support	Illness and Injury Care	1. Provide care and return-to-work assistance for employees on sick leave. 2. Provide care and return-to-work assistance for employees with work-related injuries or illnesses.	1. Provided care for 19 cases involving hospitalization and sick leave, including health consultations, work suitability adjustments, and assistance with employee benefits and insurance applications. 2. In addition to injury-related care, employees with occupational injuries received work assignment support to facilitate early return to work, reducing lost working hours by approximately 42% in 2025.
	Maternal Health Protection	1. Provide maternal health case management, work assessments and assignment adjustments, and health management consultations. 2. Provide maternity gifts, designated parking spaces, and access to lactation rooms.	A total of 6 maternal and infant care cases were recorded, including 1 work assignment adjustment. The consultation completion rate was 100%.
	Work Suitability Management for Middle-aged and Older Employees	1. Conduct annual questionnaires for middle-aged and older employees. Provide health interviews for employees with abnormal results to determine whether work assignment adjustments are necessary.	A total of 4 employees had abnormal work suitability questionnaire results, including 1 employee who subsequently left the Company. The interview case closure rate was 100%.
	Employee Mental Health	1. Provide psychological counseling resources. 2. Organize seminars on mental health adjustment and interpersonal relationships. 3. Prevent unlawful infringement in the workplace.	1. Held 3 seminars. 2. In addition to company-wide awareness activities and training on preventing unlawful infringement in the workplace, conducted annual sample surveys to collect employee feedback.
	Preventive Healthcare and Other Activities	1. Provide on-site influenza vaccinations, with an NT$500 subsidy per employee. 2. Organize blood donation drives.	1. A total of 80 employees received influenza vaccinations, along with 7 family members and 3 supplier representatives. 2. Organized 3 blood donation drives, with 84 participant-times and a total of 111 bags of blood donated.

Reporting Period: 2025 | Scope: Tainan Sites, Taiwan

UNIVACCO provides a wide range of health promotion programs, including health seminars, exercise programs, vaccination, mental health support, and health information and awareness activities. Participation in all activities is voluntary, and employees' family members and other stakeholders are also welcome to participate. Many of these initiatives exceed regulatory requirements and contribute to a healthy workplace culture. In 2025, total participation in health services reached 3,100 participant-times, health examination coverage was 99%, and the improvement rate among high-risk groups was 32%. Through health data analysis and trend monitoring, UNIVACCO continues to optimize its health management strategies to reduce health risks and improve employees' overall health.

UNIVACCO continues to prevent work-related diseases and occupational illnesses through workplace environmental monitoring, health examinations, tiered health risk management, and engineering improvements. Major occupational health hazards arise from operations involving specific health risks, including noise, organic solvent exposure, ergonomic hazards, and abnormal workloads. Potential occupational illnesses include noise-induced hearing loss, work-related musculoskeletal disorders, illnesses associated with abnormal workloads, and health effects related to chemical exposure. The Company regularly conducts monitoring, health follow-ups, and corrective measures to reduce employee health risks. For higher-risk groups, UNIVACCO continues to implement tiered health management, health support, and follow-up on workplace improvements to reduce the risk of occupational diseases.

Indicator	2023	2024	2025
Work-related occupational disease cases	0	0	0
Work-related occupational disease fatalities	0	0	0

In 2025, UNIVACCO reported no work-related occupational disease cases diagnosed by occupational medicine specialists and no fatalities resulting from occupational diseases. Non-employee workers and contractors work in general areas without exposure to operations involving specific health hazards, and no reportable work-related occupational disease cases occurred among these workers. Special health examinations conducted in 2025 also identified no cases of work-related occupational diseases.

Looking ahead, UNIVACCO will continue to enhance its occupational health management system through data analysis, health promotion activities, special health examinations, and workplace environmental improvements. These efforts aim to strengthen employee health protection and occupational disease prevention while creating a safe, healthy, and supportive working environment. The Company will also continue to strengthen occupational health risk prevention and health promotion measures to raise employee health awareness and workplace safety.

7.7.4 Contractor and Supply Chain Occupational Health and Safety Management

UNIVACCO places strong emphasis on occupational health and safety management across the supply chain and with business partners. Contractor and supplier management are integrated into the overall OSH management system and supply chain risk management. Partners are required to comply with relevant OSH requirements to prevent and reduce safety risks associated with Company activities.

Risk assessment also covers external workers and stakeholders in contractor work, supply chain cooperation, and product use. Pre-work hazard communication, construction safety management, on-site inspection, and supplier audits are used to reduce risks to external personnel. Safety information and use instructions are provided for products and chemicals to reduce potential health impacts on customers and end users.

7.7.4.1 Contractor Safety Management

Contractor qualification and safety capability are assessed before engagement. Only approved contractors may enter Company sites. Contractor personnel must complete safety training and identification-card management before entry. Construction safety meetings and hazard communication are required before work begins, toolbox meetings are held before operations, work permits are required according to the nature of work, and on-site safety inspections are performed during construction.

Indicator	2023	2024	2025
Contractor construction accidents	0	0	0

Contractor safety and health performance is evaluated every June and December and used as a basis for future cooperation. Poor-performing contractors may be suspended or placed on a no-business list.

7.7.4.2 Supplier Safety and Environmental Management

UNIVACCO strengthens supply chain risk management through on-site supplier audits. In 2025, the Company conducted on-site audits of 11 suppliers, covering factory and building safety, occupational safety and health, fire and loss prevention, and environmental protection. Suppliers were required to develop short-, medium-, and long-term improvement plans to address identified deficiencies, and UNIVACCO continues to monitor their progress to ensure effective risk control. Several improvement measures have already been completed. Looking ahead, UNIVACCO will continue to promote supplier improvements to enhance overall supply chain safety and management maturity.

7.7.5 Occupational Health and Safety Education, Training, and Capacity Building

UNIVACCO conducts regular occupational safety and health training each year to strengthen employees' hazard recognition and emergency-response capabilities. The number of OSH-related professional certificates maintained by UNIVACCO exceeds regulatory requirements. Initial and refresher training lists for OSH and fire-safety certifications are reviewed annually and training assignments are planned accordingly. In 2025, 214 people participated and the completion rate was 100%.

Course Name	Planned	Completed	Completion Rate
First Aid Personnel — Initial Training	3	3	100%
Class B Boiler Operator — Initial Training	4	4	100%
Organic Solvent Operation Supervisor — Initial Training	1	1	100%
Specified Chemical Operation Supervisor — Initial Training	1	1	100%
Oxygen-Deficiency Operation Supervisor — Initial Training	1	1	100%
Roof Work Supervisor — Initial Training	1	1	100%
Forklift Operator, 1 ton or more — Initial Training	32	32	100%
Fixed Crane Operator, 0.5–2.99 metric tons — Initial Training	27	27	100%
High-Pressure Gas Specified Equipment Operator — Initial Training	9	9	100%
Fire Prevention Manager — Initial Training	1	1	100%
Dangerous Goods Transport Personnel — Initial Training	1	1	100%
First Aid Personnel — Refresher Training	25	25	100%
Class B Boiler Operator — Refresher Training	5	5	100%
Organic Solvent Operation Supervisor — Refresher Training	16	16	100%
Specified Chemical Operation Supervisor — Refresher Training	5	5	100%
Oxygen-Deficiency Operation Supervisor — Refresher Training	2	2	100%
Dust Operation Supervisor — Refresher Training	4	4	100%
Aerial Work Platform Operator — Refresher Training	1	1	100%
Forklift Operator, 1 ton or more — Refresher Training	50	50	100%
Fixed Crane Operator, 0.5–2.99 metric tons — Refresher Training	20	20	100%
Fire Prevention Manager — Refresher Training	2	2	100%
Dangerous Goods Safety Supervisor — Refresher Training	1	1	100%
Dangerous Goods Transport Personnel — Refresher Training	2	2	100%
Total	214	214	100%

Note: Qualification categories for forklift operators of 1 ton or more and fixed crane operators of 0.5–2.99 metric tons include migrant workers.

Indicator	2023	2024	2025
Compliance certificate training completion rate	100	100	100
OSH training completion rate	100	100	100

Quarterly OSH awareness activities were conducted for direct employees, including migrant workers, for a total of 24 sessions. Training is provided through both in-person and online channels, and instructors are trained under the internal instructor program. Total OSH training hours reached 2,828 in 2025.

In 2025, through systematic implementation of ISO management practices, regular OSH training, hazard identification and risk assessment, site safety inspections, equipment safety checks, high-risk work permits, construction safety management, and stronger incident investigation and follow-up, UNIVACCO continued to enhance safety management. UNIVACCO received recognition as a high-performing enterprise in the proactive assessment of occupational health and safety indicators disclosed in corporate sustainability reports and as an outstanding enterprise for 2025 workplace fire-safety SDGs disclosure. UNIVACCO will continue to improve its safe and healthy work environment.

08 Appendix

8.1 GRI Index

Statement of Use	UNIVACCO has reported in accordance with the GRI Standards for the period January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	Not applicable

GRI 2: General Disclosures 2021				
GRI	Disclosure	Report Section / Explanation	Page	Notes / Omissions and Reasons
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		Governance		
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2-13	Delegation of responsibility for managing impacts	5.2 Governance Structure and Board Operations	41	
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GRI 2: General Disclosures 2021				
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2-18	Evaluation of the performance of the highest governance body	5.2 Governance Structure and Board Operations	39	
2-19	Remuneration policies	5.2 Governance Structure and Board Operations	39	
2-20	Process to determine remuneration	5.2 Governance Structure and Board Operations	36, 40	
2-21	Annual total compensation ratio (Note 1)	5.2 Governance Structure and Board Operations	40	Confidentiality restriction: not disclosed based on confidentiality principles.
		Strategy, policies and practice		
2-22	Statement on sustainable development strategy	02 Message from the Chair of the Corporate Sustainability Development Committee	9	
2-23	Policy commitments	03 Sustainability Governance	14	
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2-25	Processes to remediate negative impacts	01 About This Report 5.2 Governance Structure and Board Operations 5.5 Product Quality, Customer Health & Safety, and Chemical Management 5.6 Information Security and Personal Data Protection 5.9 Business Ethics and Ethical Corporate Management 7.3 Employment Relations and Social Dialogue	7, 25, 42, 62, 67, 86, 146	
2-26	Mechanisms for seeking advice and raising concerns	01 About This Report 04 Material Topics and Stakeholders 5.9 Business Ethics and Ethical Corporate Management 7.3 Employment Relations and Social Dialogue	7, 25, 86, 146	

GRI 2: General Disclosures 2021				
GRI	Disclosure	Report Section / Explanation	Page	Notes / Omissions and Reasons
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2-27	Compliance with laws and regulations	5.12 Regulatory Compliance 7.7 Occupational Health and Safety Management	98	
2-28	Membership associations	5.7 Customer Relationship Management	72	
		Stakeholder engagement		
2-29	Approach to stakeholder engagement	04 Material Topics and Stakeholders	26	
2-30	Collective bargaining agreements (Note 2)	7.3 Employment Relations and Social Dialogue	146	Not applicable: UNIVACCO currently has no labor union and has not entered into a collective bargaining agreement.

Note 1: This year, UNIVACCO discloses the average and median salaries of full-time non-managerial employees. The annual total compensation ratio of the highest-paid individual and the ratio of the percentage increase in annual total compensation cannot be disclosed due to confidentiality restrictions.
Note 2: UNIVACCO currently has no labor union and has not entered into a collective bargaining agreement. The percentage of employees covered by a labor union in 2025 was 0%. Relevant working conditions are managed through work rules and labor-management communication mechanisms.

GRI 3: Material Topics 2021				
GRI	Disclosure	Report Section	Page	Notes / Omissions and Reasons
3-1	Process to determine material topics	04 Material Topics and Stakeholders	21	
3-2	List of material topics	04 Material Topics and Stakeholders	23	
3-3	Management of material topics	04 Material Topics and Stakeholders	23	
Material Topic 	**Corporate Governance and Operations**			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	5.3 Economic Value Creation and Indirect Economic Impacts	43	
	201-2 Financial implications and other risks and opportunities due to climate change	5.3 Economic Value Creation and Indirect Economic Impacts	46	
	201-3 Defined benefit plan obligations and other retirement plans	7.4 Best Workplace	156	
	201-4 Financial assistance received from government	5.3 Economic Value Creation and Indirect Economic Impacts	44	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported (Note 3)	5.3 Economic Value Creation and Indirect Economic Impacts	45	Not applicable: no material external infrastructure investments or public-interest support services.
	203-2 Significant indirect economic impacts	5.3 Economic Value Creation and Indirect Economic Impacts	45	
Material Topic 	**Innovation Development and Intellectual Property Protection**			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	5.4 Innovation Development and Intellectual Property Protection	49, 50	
	301-2 Recycled input materials used	5.4 Innovation Development and Intellectual Property Protection	49, 50	
	301-3 Reclaimed products and their packaging materials	5.4 Innovation Development and Intellectual Property Protection	52	
Material Topic 	**Business Integrity and Compliance**			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	5.9 Business Ethics and Ethical Corporate Management	87	
	205-2 Communication and training about anti-corruption policies and procedures	5.9 Business Ethics and Ethical Corporate Management	88	
	205-3 Confirmed incidents of corruption and actions taken	5.9 Business Ethics and Ethical Corporate Management	88	

GRI 3: Material Topics 2021				
GRI	Disclosure	Report Section	Page	Notes / Omissions and Reasons
Material Topic	**Business Integrity and Compliance**			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.9 Business Ethics and Ethical Corporate Management	89	
GRI 415: Public Policy 2016	415-1 Political contributions	5.9 Business Ethics and Ethical Corporate Management	89	
GRI 207: Tax 2019	207-1 Approach to tax	5.10 Tax Governance and Transparent Disclosure	91	
	207-2 Tax governance, control, and risk management	5.10 Tax Governance and Transparent Disclosure	91	
	207-3 Stakeholder engagement and management of concerns related to tax	5.10 Tax Governance and Transparent Disclosure	91	
	207-4 Country-by-country reporting	5.10 Tax Governance and Transparent Disclosure	91	
Material Topic	**Product Quality Management**			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	5.5 Product Quality, Customer Health & Safety, and Chemical Management	59	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	5.5 Product Quality, Customer Health & Safety, and Chemical Management	59	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	5.5 Product Quality, Customer Health & Safety, and Chemical Management	59	
	417-2 Incidents of non-compliance concerning product and service information and labeling	5.5 Product Quality, Customer Health & Safety, and Chemical Management	59	
	417-3 Incidents of non-compliance concerning marketing communications (Note 4)	5.5 Product Quality, Customer Health & Safety, and Chemical Management	-	Not applicable: UNIVACCO operates under a B2B business model and does not engage in consumer advertising.
Material Topic	**Information Security and Personal Data Protection**			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.6 Information Security and Personal Data Protection	66	

GRI 3: Material Topics 2021				
GRI	Disclosure	Report Section	Page	Notes / Omissions and Reasons
	**Sustainable Supply Chain Management**			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5.8 Sustainable Supply Chain Management	81	
	308-2 Negative environmental impacts in the supply chain and actions taken	5.8 Sustainable Supply Chain Management	79, 82	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	5.8 Sustainable Supply Chain Management	82	
	414-2 Negative social impacts in the supply chain and actions taken	5.8 Sustainable Supply Chain Management	82	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	5.8 Sustainable Supply Chain Management	81	
	**Climate Change Strategy and Energy Management**			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.4 Innovation Development and Intellectual Property Protection 6.3 Energy Management and Energy Efficiency	118	
	302-2 Energy consumption outside of the organization (Note 5)	5.4 Innovation Development and Intellectual Property Protection 6.3 Energy Management and Energy Efficiency	119	Information unavailable: suppliers and logistics service providers have not yet established complete energy-consumption data reporting mechanisms.
	302-3 Energy intensity	5.4 Innovation Development and Intellectual Property Protection 6.3 Energy Management and Energy Efficiency	119	
	302-4 Reduction of energy consumption	5.4 Innovation Development and Intellectual Property Protection 6.3 Energy Management and Energy Efficiency	120, 121	
	302-5 Reductions in energy requirements of products and services	6.3 Energy Management and Energy Efficiency	54	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	6.4 Water Resource Management and Water Use Efficiency	123	
	303-2 Management of water discharge-related impacts	6.4 Water Resource Management and Water Use Efficiency	124	
	303-3 Water withdrawal	6.4 Water Resource Management and Water Use Efficiency	124	
	303-4 Water discharge	6.4 Water Resource Management and Water Use Efficiency	125	
	303-5 Water consumption	6.4 Water Resource Management and Water Use Efficiency	125	

GRI 3: Material Topics 2021				
GRI	Disclosure	Report Section	Page	Notes / Omissions and Reasons
Material Topic	**Climate Change Strategy and Energy Management**			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy	109	
	305-2 Energy indirect (Scope 2) GHG emissions	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy	112	
	305-3 Other indirect (Scope 3) GHG emissions	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy	113	
	305-4GHG emissions intensity	6.2 Climate Change and Environmental Management Strategy	114	
	305-5 Reduction of GHG emissions	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy	114	
	305-6 Emissions of ozone-depleting substances (ODS)	6.2 Climate Change and Environmental Management Strategy	115	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.2 Climate Change and Environmental Management Strategy	115	
Material Topic	**Waste Management**			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	6.6 Waste Management	131	
	306-2 Management of significant waste-related impacts	6.6 Waste Management	131	
	306-3 Waste generated	6.6 Waste Management	132	
	306-4 Waste diverted from disposal	6.6 Waste Management	132, 133	
	306-5 Waste directed to disposal	6.6 Waste Management	133	
Material Topic	**Talent Attraction and Retention**			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	7.4 Best Workplace	153, 154	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.4 Best Workplace	155, 156	

GRI 3: Material Topics 2021				
GRI	Disclosure	Report Section	Page	Notes / Omissions and Reasons
Material Topic		**Talent Attraction and Retention**		
GRI 401: Employment 2016	401-3 Parental leave	7.4 Best Workplace	157	
Material Topic		**Occupational Safety and Health**		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	7.7 Occupational Health and Safety Management	173	
	403-2 Hazard identification, risk assessment, and incident investigation	7.7 Occupational Health and Safety Management	174, 175, 176	
	403-3 Occupational health services	7.7 Occupational Health and Safety Management	179	
	403-4 Worker participation, consultation, and communication on occupational health and safety	7.7 Occupational Health and Safety Management	174, 175, 176	
	403-5 Worker training on occupational health and safety	7.7 Occupational Health and Safety Management	175, 181	
	403-6 Promotion of worker health	7.7 Occupational Health and Safety Management	179, 180	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.7 Occupational Health and Safety Management	180	
	403-8 Workers covered by an occupational health and safety management system	7.7 Occupational Health and Safety Management	173	
	403-9 Work-related injuries	7.7 Occupational Health and Safety Management	177, 178, 180	
	403-10 Work-related ill health	7.7 Occupational Health and Safety Management	180	

Note 3: UNIVACCO's annual resource investments are primarily directed toward operational development, R&D and innovation, talent development, occupational safety and health, environmentally responsible product development, and market expansion. These investments are intended mainly to strengthen operational resilience and sustainability competitiveness and therefore do not fall within the infrastructure investments or external support services defined in GRI 203-1.

Note 4: UNIVACCO primarily manufactures and sells industrial materials to business customers under a B2B model and does not engage in product labeling or consumer marketing activities directed at end consumers; therefore, GRI 417-3 is not applicable.

Note 5: Information unavailable. Suppliers and logistics service providers have not yet established complete energy-consumption data reporting mechanisms, so energy consumption outside the organization cannot be reasonably estimated. Beginning in 2026, UNIVACCO plans to progressively collect energy-use data for upstream and downstream transportation and distribution in conjunction with its Scope 3 GHG inventory.

8.2 SASB Resource Transformation Industry Standard

SASB Index: Resource Transformation — Industrial Machinery & Goods					
Disclosure Topic	Metric Code	Metric	Nature / Applicability	Report Section	Page
Climate Change Strategy & Energy Management	RT-IG-130a.1	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable energy		6.3 Energy Management and Energy Efficiency	118
Employee Health and Safety	RT-IG-320a.1	(1) Total recordable incident rate (TRIR) (2) fatality rate (3) near miss frequency rate (NMFR)		7.7 Occupational Health and Safety Management	177
Fuel Economy & Use-Phase Emissions	RT-IG-410a.1	Sales-weighted fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Not applicable — UNIVACCO does not sell medium- or heavy-duty vehicles.	-
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment		Not applicable — UNIVACCO does not sell non-road equipment.	
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators		Not applicable — UNIVACCO does not sell stationary generators.	
	RT-IG-410a.4	Sales-weighted emissions of (1) NOx and (2) particulate matter (PM), by product category: a. marine diesel engines b. locomotive diesel engines c. medium-/heavy-duty on-road engines d. other non-road diesel engines		Not applicable — UNIVACCO does not sell the diesel engines.	
Remanufacturing Design & Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services		Not applicable — UNIVACCO does not sell remanufactured products.	
Materials Sourcing	RT-IG-440a.1	Description of risk management associated with the use of critical materials		5.8 Sustainable Supply Chain Management	80
Activity Metrics	RT-IG-000.A	Number of units produced by product category		01 About This Report	5
	RT-IG-000.B	Number of employees		01 About This Report	5

8.3 Climate-Related Information for TWSE/TPEx Listed Companies

Item	Implementation Status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	The Risk Management Team under the Corporate Sustainability Development Committee, which reports to the Board of Directors, is the unit responsible for risk management. It reviews risk controls across departments, tracks implementation and improvement progress, and regularly reports on the execution of risk management policies to the Board. For climate change, UNIVACCO refers to the TCFD framework to identify material transition risks, physical risks, and opportunities and uses scenario analysis to assess potential impacts and formulate response measures. See Section 6.2 Climate Change Strategy and Energy Management for details.
2. Describe how identified climate-related risks and opportunities affect the company's business, strategy, and finances over the short, medium, and long term.	The Risk Management Team collects information on climate-change and energy-related risks and opportunities and reviews them annually. Transition risks include policy and legal, market, technology, and reputation risks; physical risks include chronic and acute risks. Assessments consider financial impact, impact horizon (short, medium, and long term), affected parties in the value chain, and likelihood. UNIVACCO identified seven transition risks, three physical risks, one market opportunity, and one resource-efficiency opportunity. See Section 6.2 for details.
3. Describe the financial impacts of extreme climate events and transition actions.	UNIVACCO annually identifies climate-related risks and opportunities under the TCFD framework and evaluates potential operational and financial impacts. Under the RCP 8.5 scenario, heavy rainfall/flooding and drought may cause temporary production shutdowns, repair costs, revenue losses, or higher production costs. Based on current disaster-prevention, drainage, and water-response measures, no material impact on operations or finances has been identified at present. Low-carbon transition actions such as electricity price increases, carbon fees/tariffs, and energy-efficiency investments may increase operating costs or capital expenditures. UNIVACCO mitigates these impacts through energy management, energy-saving improvements, solar installations, and environmentally responsible product development. See Section 6.2 for details.
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	The Board approved the Risk Management Policies and Procedures in 2023 as the highest-level guiding principles for enterprise risk management. The Corporate Sustainability Development Committee regularly evaluates and reviews risk topics and reports implementation to the Board. Climate change risks are integrated into the overall risk management system and are identified, assessed, addressed, and tracked through existing risk management processes. Relevant responsible units formulate response measures and improvement plans and regularly monitor implementation. See Sections 5.11 and 6.2 for details.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts.	UNIVACCO uses the RCP 8.5 scenario to assess operational resilience to physical climate risks. The analysis covers extreme rainfall, flooding, and drought. Analytical factors include site location, operating activities, water demand, disaster-prevention facilities, and response capabilities, together with parameters and assumptions such as rainfall, drought duration, and climate trends. Potential financial impacts include business interruption, repair costs, higher production costs, and revenue losses. See Section 6.2 for the scenarios, parameters, assumptions, analytical factors, major financial impacts, and related transition-risk assessment.
6. If there is a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	Based on the RCP 8.5 scenario, future temperature increases and more frequent extreme climate events may increase electricity demand for chillers, air-conditioning, and other cooling equipment, thereby increasing energy consumption and operating costs. Drought may also result in water shortages and unstable supply. UNIVACCO continues to implement energy-saving and carbon-reduction measures, improve energy efficiency, replace high-energy-consuming equipment, introduce renewable energy, and strengthen water resource management. Progress is tracked through GHG emissions, electricity consumption, electricity intensity, renewable energy use, and water-management indicators. See Sections 6.2, 6.3, and 6.4.

Item	Implementation Status
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	UNIVACCO has not yet introduced an internal carbon pricing mechanism as a management tool. UNIVACCO continues to monitor domestic and international developments in carbon fees, carbon taxes, and carbon trading systems and evaluate the feasibility of future carbon-management mechanisms as a reference for climate risk management and low-carbon transition strategies.
8. If climate-related targets have been set, describe the covered activities, GHG emission scopes, planning period, annual progress, and any use of carbon offsets or renewable energy certificates (RECs).	UNIVACCO uses 2020 as the baseline year for GHG emissions management and has set carbon neutrality by 2050 as its long-term target. The target covers all Tainan operating sites and includes Scope 1, Scope 2, and the progressive expansion of Scope 3 inventory and management. UNIVACCO continues to conduct GHG inventories, implement energy-saving and carbon-reduction measures, improve energy efficiency, and introduce renewable energy. Progress is tracked using GHG emissions, emissions intensity, electricity intensity, electricity-saving rate, and renewable-energy share, with the Board regularly reviewing implementation and progress. UNIVACCO currently does not use carbon offsets to achieve its reduction targets. See Sections 6.2 and 6.3.
9. GHG inventory and assurance status, reduction targets, strategies, and specific action plans.	See Items 1-1 and 1-2 below.

1-1 GHG Inventory for the Most Recent Two Years

Disclose GHG emissions (tCO_2e), GHG emissions intensity (tCO_2e per NT$ million in revenue), and inventory boundaries for the most recent two years.

2025 (third-party verified by TÜV NORD Taiwan; GHG Protocol adopted as the principal guidance standard for the 2025 GHG inventory):

Scope	Emissions (tCO_2e)	Intensity (tCO_2e / NT$ million revenue)	Inventory Boundary
Scope 1	20,154.1891	8.0859	All Tainan sites
Scope 2	12,729.9785	5.1073	All Tainan sites
Scope 3	67,494.3066	27.0789	Raw-material emissions from all Tainan sites

2024 (third-party verified by TÜV NORD Taiwan):

Scope	Emissions (tCO_2e)	Intensity (tCO_2e / NT$ million revenue)	Inventory Boundary
Scope 1	17,370.3637	6.8125	All Tainan sites
Scope 2	13,256.5273	5.1991	All Tainan sites
Scope 3	69,800.4786	27.3750	Raw-material emissions from all Tainan sites

1-2 GHG Reduction Targets, Strategies, and Specific Action Plans

Disclose the GHG emissions reduction baseline year and corresponding data, reduction targets, strategies, specific action plans, and progress toward achieving the reduction targets.

1. UNIVACCO uses 2020 as the GHG reduction baseline year. The inventory boundary covers all Tainan operating sites, and Scope 1, Scope 2, and Scope 3 GHG emissions are managed in accordance with the GHG Protocol. In the 2020 baseline year, Scope 1 emissions were 13,237.5201 tCO_2e, Scope 2 emissions were 14,512.2517 tCO_2e, and Scope 3 emissions were 67,584.2936 tCO_2e. Emissions intensity was 46.9073 tCO_2e per NT$ million in revenue.

2. UNIVACCO has set carbon neutrality by 2050 as its long-term target. Interim targets are a 10% reduction in emissions intensity and a 10% reduction in total emissions by 2025 compared with the 2020 baseline, and a 30% reduction in emissions intensity and a 15% reduction in total emissions by 2030 compared with the 2020 baseline.

3. To achieve these targets, UNIVACCO continues to implement GHG reduction strategies and action plans, including energy-efficient air-conditioning and company vehicles, improved natural-gas efficiency, renewable-energy adoption, equipment energy-efficiency improvements, the use of recycled raw materials, optimization of raw-material consumption, solar power systems, ORC waste-heat recovery power generation, and recovered-solvent reuse. Cross-functional energy-saving and carbon-reduction meetings are held annually to track implementation and performance.

4. As of 2025, emissions intensity was 40.2721 tCO_2e per NT$ million in revenue for Scope 1, Scope 2, and Scope 3 combined, down 14.15% from the 2020 baseline and meeting the interim target. Total GHG emissions were 100,378.474 tCO_2e, up 5.29% from the baseline, mainly due to growth in operating scale and customer demand. Despite this, emissions intensity has continued to decline through ongoing energy-saving and carbon-reduction measures. See Sections 6.2 and 6.3 for details.

8.4 Sustainability Information Summary

Item	2023	2024	2025	GRI	Section
Governance					
Economic Value					
Revenue (NT$100 million)	24.59	29.93	30.07	201-1	5.3 Economic Value Creation and Indirect Economic Impacts
EPS (NT$)	2.21	3.90	4.57	201-1	5.3 Economic Value Creation and Indirect Economic Impacts
R&D					
R&D Expenses (NT$ thousand)	112,468	126,337	111,119	N/A	5.4 Innovation Development and Intellectual Property Protection
R&D Expense Ratio (%)	4.57	4.22	3.69	N/A	5.3 Economic Value Creation and Indirect Economic Impacts
Environmentally Responsible Products and Materials					
Cumulative Environmentally Responsible Products Developed (items)	15	27	34	416-1	5.4 Innovation Development and Intellectual Property Protection
Recycled Material Use Ratio (%)	0.59	1.14	1.16	301-2	5.5 Product Quality, Customer Health & Safety, and Chemical Management
High-risk Chemical Use Ratio (%)	19.08	22.27	20.22	416-1	5.5 Product Quality, Customer Health & Safety, and Chemical Management 6.6 Waste Management
Yield Achievement Rate (%)	100	100	100	N/A	5.5 Product Quality, Customer Health & Safety, and Chemical Management
Sales Ratio of Environmentally Responsible Products (%) (Note 1)	N/A	69	83	N/A	5.4 Innovation Development and Intellectual Property Protection 6.5 Nature and Biodiversity Management
Material Use Intensity (kg/m^2)	0.0312	0.0357	0.0305	N/A	5.4 Innovation Development and Intellectual Property Protection
Board					
Number of Directors	9	9	9	405-1	5.2 Governance Structure and Board Operations
Female Directors (%)	11	11	33	2-9	5.2 Governance Structure and Board Operations
Independent Directors (%)	33	33	33	2-9	5.2 Governance Structure and Board Operations
Completion Rate of Internal Board Performance Evaluations (%)	100	100	100	2-18	5.2 Governance Structure and Board Operations
Frequency of ESG Topics Presented to the Board (times)	2	2	2	2-12	5.2 Governance Structure and Board Operations

Item	2023	2024	2025	GRI	Section
Governance					
Board					
Number of Sustainability Meetings Convened (times)	2	2	2	2-12	5.2 Governance Structure and Board Operations
Total ESG Training Hours	66	57	66	2-17	5.2 Governance Structure and Board Operations
Risk Control					
Material Global Operational Disruption Risk Events (cases)	0	0	0	2-13	5.11 Risk Management and Response Mechanisms
Material Risk Improvement Rate (%)	82	83	80	2-13	5.11 Risk Management and Response Mechanisms
Material Audit Findings (cases)	0	0	0	2-13	5.12 Regulatory Compliance
Business Ethics					
Anti-corruption Risk Assessment Coverage (%)	100	100	100	205-1	5.9 Business Ethics and Ethical Corporate Management
Political Contributions (NT$)	0	0	0	415-1	5.9 Business Ethics and Ethical Corporate Management
Material Corruption / Ethical Business Violations (cases)	0	0	0	205-3	5.9 Business Ethics and Ethical Corporate Management
Anti-competitive / Antitrust / Monopoly Regulatory Violations (cases)	0	0	0	206-1	5.9 Business Ethics and Ethical Corporate Management
Compliance					
Material Tax Disputes (cases)	0	0	0	207-4	5.10 Tax Governance and Transparent Disclosure
Material Regulatory Violations (cases)	0	0	0	2-27	5.12 Regulatory Compliance
Material Non-monetary Sanctions (cases)	0	0	0	2-27	5.12 Regulatory Compliance
Product Labeling or Regulatory Violations (cases)	0	0	0	2-27	5.12 Regulatory Compliance
Product Labeling or Regulatory Violations (cases)	0	0	0	417-2	5.5 Product Quality, Customer Health & Safety, and Chemical Management
Customer Relationship					
Customer Complaint Rate (%)	1.44	0.39	0.31	417-3	5.5 Product Quality, Customer Health & Safety, and Chemical Management
Overall Customer Satisfaction (points)	81	82	86	417-3	5.7 Customer Relationship Management

Item	2023	2024	2025	GRI	Section
Governance					
Customer Relationship					
Customer Satisfaction — Product (points)	84	86	88	417-3	5.7 Customer Relationship Management
Customer Satisfaction — Service (points)	84	80	87	417-3	5.7 Customer Relationship Management
Customer Satisfaction — Professionalism (points)	78	81	84	417-3	5.7 Customer Relationship Management
Customer Satisfaction — Development Trends (points)	78	82	82	417-3	5.7 Customer Relationship Management
Information Security					
Material Information Security Incidents (cases)	0	0	0	418-1	5.6 Information Security and Personal Data Protection
Customer Data Breach Incidents (cases)	0	0	0	418-1	5.6 Information Security and Personal Data Protection
Supplier MFA Enablement Achievement Rate (%) (Note 2)	N/A	N/A	100	N/A	5.6 Information Security and Personal Data Protection
Core Server MFA Enablement Target Achievement Rate (%) (Note 3)	N/A	N/A	100	N/A	5.6 Information Security and Personal Data Protection
Business Continuity Drill Coverage (%)	100	75	100	N/A	5.6 Information Security and Personal Data Protection
Supply Chain					
Supplier Environmental Hazardous Substance Non-use Commitment Return Rate (%)	100	100	100	308-1	5.5 Product Quality, Customer Health & Safety, and Chemical Management 5.8 Sustainable Supply Chain Management
Supplier Social Responsibility and Business Ethics Commitment Return Rate (%)	100	100	100	414-1	5.8 Sustainable Supply Chain Management
Key Supplier Social Responsibility and Business Ethics Commitment Signing Rate (%)	100	100	100	414-1	5.9 Business Ethics and Ethical Corporate Management
Improvement Rate of Environmentally High-risk Suppliers (%) (Note 4)	N/A	N/A	51	308-2	5.8 Sustainable Supply Chain Management
Due Diligence Assessment Coverage of New Key Suppliers (%)	100	100	100	308-1 414-1	5.8 Sustainable Supply Chain Management
Supplier Hazardous Substance Management List Response Rate (%)	100	100	100	308-1	5.8 Sustainable Supply Chain Management

Item	2023	2024	2025	GRI	Section
Governance					
Supply Chain					
Local Procurement Ratio (%)	70	70	69	204-1	5.8 Sustainable Supply Chain Management
Green Procurement Ratio — IT Products (%)	100	100	100	308-1	5.8 Sustainable Supply Chain Management
Green Procurement Ratio — General Office Supplies (%)	100	100	100	308-1	5.8 Sustainable Supply Chain Management
Training Coverage of Top 20 Key Suppliers (%)	100	100	100	N/A	5.8 Sustainable Supply Chain Management
Environmental Risk Assessment Coverage of Key Suppliers (%) (Note 5)	N/A	100	100	308-2	6.5 Nature and Biodiversity Management
Human Rights Risk Assessment Coverage of Key Suppliers (%) (Note 6)	N/A	100	100	414-2	5.8 Sustainable Supply Chain Management
Supplier Human Rights Training Coverage (%)	96	96	95	414-1	7.2 Human Rights Management and Due Diligence
Product Health & Safety					
Product / Service Health & Safety Regulatory Violations (cases)	0	0	0	416-2	5.5 Product Quality, Customer Health & Safety, and Chemical Management
Product Health & Safety Assessment Coverage (%)	100	100	100	416-1	5.4 Innovation Development and Intellectual Property Protection 5.5 Product Quality, Customer Health & Safety, and Chemical Management
Product Compliance					
Hazardous Substance Test Failures (cases)	0	0	0	416-2	5.5 Product Quality, Customer Health & Safety, and Chemical Management
New Products Failing Regulatory Requirements (cases)	0	0	0	416-2	5.5 Product Quality, Customer Health & Safety, and Chemical Management 5.8 Sustainable Supply Chain Management
CIT Benefits					
CIT Benefits (NT$10,000)	846	312	749	N/A	7.5 Talent Development and Training

Note 1: Sales of environmentally responsible products have been tracked since 2024.

Note 2: Supplier multi-factor authentication was introduced in 2025.

Note 3: Multi-factor authentication for core servers was introduced in 2025.

Note 4: Environmentally high-risk suppliers were first surveyed in 2024, and the improvement rate began to be tracked in 2025.

Note 5: Surveys of environmentally high-risk suppliers began in 2024.

Note 6: Surveys of suppliers with high human rights risk began in 2024.

Item	2023	2024	2025	GRI	Section
Environmental					
GHG Emissions					
Total GHG Emissions (tCO_2e)	78,333.562	100,427.37	100,378.474	305-1305-2305-3	6.2 Climate Change and Environmental Management Strategy
Direct GHG Emissions — Scope 1 (tCO_2e)	13,729.5158	17,370.3637	20,154.1891	305-1	6.2 Climate Change and Environmental Management Strategy
Indirect GHG Emissions — Scope 2 (tCO_2e)	11,782.9374	13,256.5273	12,729.9785	305-2	6.2 Climate Change and Environmental Management Strategy
Indirect GHG Emissions — Scope 3 (tCO_2e)	52,821.1087	69,800.4786	67,494.3066	305-3	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy
GHG Emissions Intensity (tCO_2e / NT$ million revenue)	41.1571	39.3866	40.2721	305-4	6.2 Climate Change and Environmental Management Strategy
Scope 1 Emissions Intensity	7.2136	6.8125	8.0859	305-4	6.2 Climate Change and Environmental Management Strategy
Scope 2 Emissions Intensity	6.1909	5.1991	5.1073	305-4	6.2 Climate Change and Environmental Management Strategy
Scope 3 Emissions Intensity	27.7527	27.3750	27.0789	305-4	6.2 Climate Change and Environmental Management Strategy
Total GHG Emissions Reduced (tCO_2e) (Note 7)	1,825.88	N/A	2,037.23	305-5	5.4 Innovation Development and Intellectual Property Protection 6.2 Climate Change and Environmental Management Strategy 6.5 Nature and Biodiversity Management
Energy					
Total Energy Consumption (GJ)	140,680.48	173,783.57	172,470.15	302-1	6.3 Energy Management and Energy Efficiency
Annual Renewable Energy Generation (kWh)	259,000	389,000	432,739	302-1	6.3 Energy Management and Energy Efficiency
Electricity Intensity (kWh/k.m^2)	59.13	55.17	54.40	302-3	6.3 Energy Management and Energy Efficiency
Electricity Saving Rate (%)	3.13	4.51	3.86	302-4	6.3 Energy Management and Energy Efficiency
Water					
Water Withdrawal (million liters)	44.78	47.82	46.63	303-3	6.4 Water Resource Management and Water Use Efficiency
Water Withdrawal Intensity	0.111	0.093	0.093	303-3	6.4 Water Resource Management and Water Use Efficiency
Water Discharge (million liters)	44.69	47.71	46.52	303-4	6.4 Water Resource Management and Water Use Efficiency

Item	2023	2024	2025	GRI	Section
Environmental					
Waste					
Total Industrial Waste (Metric Tons)	1,691.23	1,987.09	1,777.23	306-3	6.6 Waste Management
Hazardous Industrial Waste (metric tons)	585.95	623.11	600.05	306-3	6.6 Waste Management
General Industrial Waste (metric tons)	833.47	881.86	912.02	306-3	6.6 Waste Management
Recyclable Waste (metric tons)	271.82	482.12	265.16	306-3	6.6 Waste Management
Waste Intensity (kg/k.m^2)	4.18	3.87	3.54	306-3	6.6 Waste Management
Waste Reuse Rate (%)	85.59	84.76	87.98	306-4	5.4 Innovation Development and Intellectual Property Protection 6.5 Nature and Biodiversity Management 6.6 Waste Management
Final Disposal Rate (%)	11.00	10.00	11.00	306-5	6.6 Waste Management
Air Pollutants					
Total VOC Emissions (metric tons)	244.14	152.20	134.81	305-7	6.2 Climate Change and Environmental Management Strategy
Total SOx Emissions (metric tons)	25.12	39.76	26.98	305-7	6.2 Climate Change and Environmental Management Strategy
Total NOx Emissions (metric tons)	3.54	5.33	5.55	305-7	6.2 Climate Change and Environmental Management Strategy
Total Particulate Matter Emissions (metric tons)	0.81	1.36	1.42	305-7	6.2 Climate Change and Environmental Management Strategy
Nature & Biodiversity					
Biodiversity Risk Inventory Coverage (%)	100	100	100	304-2	6.5 Nature and Biodiversity Management
Sensitive Area Inventory Completion Rate (%)	100	100	100	304-1	6.5 Nature and Biodiversity Management

Note 7: Due to adjustments to the internal data collection mechanism in 2024, some energy-saving and carbon-reduction data were not fully recorded and therefore are not disclosed.

Item	2023	2024	2025	GRI	Section
Social					
Human Rights					
Discrimination Incidents (cases)	0	0	1	406-1	7.2 Human Rights Management and Due Diligence
Harassment Incidents (cases)	0	0	0	406-1	7.2 Human Rights Management and Due Diligence
Employee Human Rights Training Coverage (%)	35	22	95	404-2	7.2 Human Rights Management and Due Diligence
Improper Recruitment Incidents (cases)	0	0	0	409-1	7.2 Human Rights Management and Due Diligence
Forced Labor Incidents (cases)	0	0	0	409-1	7.2 Human Rights Management and Due Diligence
Workforce Structure & Turnover					
Total Employees	487	510	514	2-7	7.4 Best Workplace
Female Employees	103	98	105	405-1	7.3 Employment Relations and Social Dialogue
Key Talent Turnover Rate (%)	0.79	0.79	0.79	401-1	7.4 Best Workplace
New Hire Rate (%)	8.2	20.4	14.4	401-1	7.4 Best Workplace
Turnover Rate (%)	13.6	15.9	14.0	401-1	7.4 Best Workplace
Diversity & Equality					
Female Managers (%)	13	14	15	405-1	7.3 Employment Relations and Social Dialogue
Employees with Disabilities (%)	1	1	1	405-1	7.3 Employment Relations and Social Dialogue
Female-to-Male Total Compensation Ratio (%)	92	97	98	405-2	7.3 Employment Relations and Social Dialogue
Training					
Average Training Hours per Employee	43	43	45	404-1	7.5 Talent Development and Training
Cumulative Digital Learning Courses	49	51	53	404-2	7.5 Talent Development and Training
IP and Trade Secret Training Completion Rate (%)	N/A (Note 8)	85	100	404-2	5.4 Innovation Development and Intellectual Property Protection
Employee Ethics Training Completion Rate (%)	N/A (Note 9)	N/A	94	205-2	5.9 Business Ethics and Ethical Corporate Management

Item	2023	2024	2025	GRI	Section
Social					
Training					
Regulatory Compliance Training Completion Rate (%)	100	100	100	404-2	5.12 Regulatory Compliance
Information Security Training Completion Rate (%)	100	100	100	404-2	5.6 Information Security and Personal Data Protection
Environmental Management Training Completion Rate (%)	100	100	100	404-2	6.2 Climate Change and Environmental Management Strategy
Green Procurement Training Completion Rate (%)	86	83	100	404-2	5.8 Sustainable Supply Chain Management
Occupational Safety Training Completion Rate (%)	100	100	100	403-5	7.7 Occupational Health and Safety Management
Employee Relations & Benefits					
Employee Feedback Improvement Completion Rate (%)	96	100	100	2-25	7.3 Employment Relations and Social Dialogue
Grievance Case Closure Rate (%)	100	100	100	2-25	7.3 Employment Relations and Social Dialogue
Migrant-worker Grievance Resolution Rate (%)	100	100	100	403-9	7.2 Human Rights Management and Due Diligence
Employee Stock Ownership Trust Participation Rate (%)	71.19	72.66	71.67	401-2	7.4 Best Workplace
Voluntary Pension Contribution Participation Rate (%)	11.74	13.42	24.83	401-2	7.4 Best Workplace
Parental Leave Return-to-Work Rate (%)	80	50	67	401-3	7.4 Best Workplace
Parental Leave Retention Rate (%)	80	50	33	401-3	7.4 Best Workplace
Performance					
Employee Performance Review Coverage (%)	98	98	96	404-3	7.3 Employment Relations and Social Dialogue
OHS					
Major Occupational Accidents (cases)	0	0	0	403-9	7.7 Occupational Health and Safety Management
Severity Rate (SR)	0	67	16	403-9	7.7 Occupational Health and Safety Management
Frequency Rate (FR)	0	4.97	4.97	403-9	7.7 Occupational Health and Safety Management
Contractor Construction Accidents (cases)	0	0	0	403-9	7.7 Occupational Health and Safety Management
Worker Representative Ratio on the OHS Committee (%)	43	61	39	403-4	7.7 Occupational Health and Safety Management

Item	2023	2024	2025	GRI	Section
Social					
OHS					
Compliance-related Certification Training Completion Rate (%)	100	100	100	404-2	7.7 Occupational Health and Safety Management
Improvement Completion Rate for Unacceptable Risks and Risk/ Opportunity Items (%)	100	100	100	403-2	7.7 Occupational Health and Safety Management
Fire Department Notices Requiring Corrective Action for Fire-safety Equipment (cases)	0	0	0	2-27	7.7 Occupational Health and Safety Management
Work-related Occupational Illness Cases	0	0	0	403-10	7.7 Occupational Health and Safety Management
Fatalities from Work-related Occupational Illness	0	0	0	403-10	7.7 Occupational Health and Safety Management
Emergency Response					
Emergency Drills (sessions)	20	10	10	403-5	7.7 Occupational Health and Safety Management
Employee Participation in Emergency Response Drills (person-times)	534	422	334	403-5	7.7 Occupational Health and Safety Management
Social Engagement					
Cumulative Beneficiaries of Social Impact (people)	4,326	4,767	5,319	413-1	7.6 Social Engagement, Impact Management, and Social Value Creation
Employee Participation in Social Activities (%)	48.90	44.70	45.14	413-1	7.6 Social Engagement, Impact Management, and Social Value Creation
Community Grievance Cases	0.00	0.00	0.00	413-2	7.6 Social Engagement, Impact Management, and Social Value Creation

Note 8: IP and confidentiality-related training was launched in 2024.

Note 9: A formal training statistics and management mechanism for employee ethics training was established in 2025; related data are disclosed beginning in 2025.

8.5 Assurance Statement



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確信聲明書

岱稷科技股份有限公司永續報告書

台灣德國北德技術監護顧問股份有限公司(簡稱 TUV NORD)接受岱稷科技股份有限公司(以下簡稱岱稷)的委託，根據 AA1000 保證標準第三版與 GRI 永續性報導準則（GRI 準則）及相關依循標準，執行 2025 年永續報告書查證(以下稱永續報告書)。

聲明書範疇及依循標準

1) 確信範疇與岱稷 2025 年永續報告書揭露範疇一致，報導期間為 2025 年 1 月 1 日至 2025 年 12 月 31 日。
2) 依照 AA1000 保證標準第三版第一應用類型查證岱稷遵循 AA1000 當責性原則的要求，不包含對於報告書揭露的資訊/數據之可信賴度的查證。
3) 證券櫃檯買賣中心「上櫃公司編制與申報永續報告書作業辦法」及最新相關資訊

預期使用者

本聲明書的預期使用者為岱稷的利害關係人。

保證型態與等級

依照 AA1000 保證標準第三版的第一應用類型，中度保證等級的要求。

意見聲明

岱稷依循 GRI 準則與 AA1000 包容性、重大性、回應性與衝擊性的相關準則，永續報告書內容呈現了高階主管的承諾、利益相關者的需求與期待，完成了有效的議合並達成永續發展績效指標，TUV NORD 確信其對於環境、社會及治理等資訊的呈現是正確的。

查證方法

我們的查證服務係根據前述依循準則與 TUV NORD 永續報告書查證協定規定，就永續報告書的查證進行規劃與執行。
我們的查證包含下列活動:

* 初報告中提及，收集相關績效指標的客觀證據。
* 確信本地或國家法規的預期；公眾觀點及/或專家意見中提出的國際標準與此類一般性考量相關事項。
* 文件於 GRI 準則應用需求背景下審查紀錄與報告內容評估。
* 與經理級和相關工作人員就公司對於利害關係人關注議題進行訪談。
* 與涉及永續發展管理、收集資訊與報告準備的相關人員訪談。



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* 檢閱重要的組織發展及檢閱內外部審計結果。
* 針對 AA1000 (2018)當責性原則及其它依循標準要求進行審查。

結論

報告書中針對包容性、重大性、回應性及衝擊性等 AA1000 當責性準則查證結果如下:

包容性

岱稷透過問卷方式，鑑別6大利害關係人及其關注之議題，經永續發展委員會與利害關係人的議合，由17項永續主題中包含經濟、治理、社會、人權及氣候的衝擊等，決定10項重大議題。

重大性

岱稷依循GRI準則，綜合考量對公司的影響程度，完整揭露公司的重大風險及機會並界定出報告書重大主題優先順序。

回應性

岱稷永續報告書清楚說明永續性與組織策略的關係及重大主題對應的績效指標及其達成狀況，充分回應利害相關者關注的重大議題。

衝擊性

岱稷永續報告書完整的鑑別出重大主題，足以反映組織在經濟、環境及社會的顯著衝擊，並已建立穩健的流程以監督、量測該衝擊的影響性，透過公司的治理建立組，中、長期的因應策略規劃。

GRI 永續報告準則

岱稷永續報告書，依循 GRI 1-GRI 3 通用準則及 GRI 200 系列、GRI 300 系列及 GRI 400 系列的主題準則，符合應揭露事項的要求。

限制

岱稷的財務報告由該公司委任之安永聯合會計師事務所簽證。

獨立聲明與職能

TUV NORD 集團是監督、測試與認證業的領導者，在全球超過 150 個以上的國家經營事業與提供服務，服務內容包含管理系統與產品證明：品質、環安衛、社會與道德審核及訓練；企業永續報告確信。
TUV NORD 與岱稷為相互獨立的組織，在執行永續報告書查證時與岱稷或是其任何附屬機構與利害關係人並無利益衝突。關於岱稷的永續報告書，TUV NORD 依據與岱稷議定的查證範疇進行確信，不負有或承擔任何有關法律或其他之責任，預期使用者



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對於報告書內容的任何問題，由岱稷負責回應。

查證團隊由 ISO 9001、ISO 14001、ISO 14064-1、ISO 14067、ISO 45001、SA 8000、ISO 50001、ISO 27001 等組驗豐富的主任許審員組成，並受過 AA1000 AS v3 當責性訓練的 CSAP 查證執業資格認證。查證團隊依據其資格、廣博的知識以及產業的經驗，於本委派任務中提供專業意見。

本聲明書若與英文版存在翻譯上的差異性時，請以英文版為準。

Jack Yeh
董事長

AA1000
Licensed Report
000-75/V3-HAJUM

簽發日期：2026 年 07 月 14 日
台灣德國北德技術監護顧問股份有限公司
台灣 10669 台北市敦化南路 2 段 333 號 9 樓 A1 室

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Assurance Statement

Univacco Technology Inc. Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by Univacco Technology Inc. (hereinafter referred to as UNIVACCO) to perform the 2025 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

1) The scope of assurance is consistent with the scope of disclosure in UNIVACCO 2025 Sustainability Report, which covers the period from 1 January 2025 to 31 December 2025.
2) The verification of compliance with the AA1000 Principles of Accountability for UNIVACCO bases on the AA1000 Assurance Standard, Third Edition, Application Type I that does not include verification of the reliability of the information/data disclosed in the report.
3) Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies and Disclosure of climate-related information

Intended Users

The intended users of this statement are the stakeholders of UNIVACCO.

Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

Opinion Statement

UNIVACCO complies with the GRI Standards and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

Methodology

The verification is in accordance with the above stated assurance standards and the TUV NORD Sustainability Report Verification Agreement.

Our verification includes the following activities:

* Collect objective evidence of relevant performance metrics, as mentioned in the report.

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* Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
* Document review records and report content assessment in the context of GRI criteria application requirements.
* Interviews with managers and related staff on issues of concern to the company's stakeholders.
* Interviews with personnel involved in sustainability management, information gathering and report preparation.
* Review significant organizational developments and review internal and external audit findings.
* Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

Inclusivity

UNIVACCO identifies 6 stakeholders and their concerns via the questionnaire, and decides materiality through stakeholder engagement, sustainability committees and experts. There are 10 material topics determined among the 17 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

UNIVACCO complies with the GRI Standards to fully disclose the company's material risks and opportunities, taking into account the extent of impact on the company and prioritize the materiality of the report.

Responsiveness

UNIVACCO Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status, and adequately addresses the main issues of concern to stakeholders.

Impact

UNIVACCO Sustainability Report fully identifies materiality that reflect the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short, medium, and long-term strategic planning through corporate governance.

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GRI Sustainability Reporting Standards

UNIVACCO Sustainability Report complies with the GRI 1 to GRI 3 universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meet the requirements for disclosure.

Limitations

The financial report was certified by Ernst & Young Global Limited.

Independent Statements and Competence

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 150 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and UNIVACCO are mutually independent organizations, and there is no conflict of interest with UNIVACCO or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of UNIVACCO, TUV NORD bases on the UNIVACCO verification agreement, and does not assume any legal or other responsibilities. UNIVACCO is responsible for responding to any questions that intended users concerned.

The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001, SA 8000, ISO 50001, ISO 27001 etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team bases on extensive knowledge and experience in the industry to provide professional advice in this assignment.

Jack Yeh
Chairman

AA1000
Licensed Report
000-75/V3-HAJUM

Date of Issuance: 2026.07.14
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UNIVACCO