

Gemtek

Gemtek Technology Co., Ltd.

2024 ESG Report



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About this Report

Gemtek Technology Co., Ltd. (hereinafter referred to as Gemtek Technology, Gemtek, or the Company) has regularly published sustainability reports in accordance with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." This report marks the 9th edition of our annual sustainability report, and encompasses significant achievements across key areas such as "Corporate Governance," "Products and Services," "Supply Chain Management," "Sustainable Environment," and "Workplace Well-being" throughout the entire report. Essentially, this report summarizes Gemtek's core principles and values, guiding its business practices related to governance, economy, environment, and social responsibility. It aims to provide stakeholders with insight into Gemtek's commitment to achieving sustainable development goals.

Scope and Reporting Basis

The scope of the content and performance data in this ESG Report primarily covers governance, economic, environmental, and social aspects of various entities within the Gemtek Group, including Gemtek Technology (Taiwan Headquarters), Gemtek Electronics (Kunshan) Co., Ltd., Gemtek Vietnam Corporation Limited., and other affiliated companies. Due to the disposal of Gemtek Electronics (Changshu) Co., Ltd. in the second half of 2023, the data disclosed in this 2024 report do not cover the Gemtek Electronics (Changshu) Co., Ltd. This report excludes sales offices and service centers located in the Americas, Europe, Japan, and other entities not directly controlled by Gemtek Technology. The disclosed information covers the period from January 1, 2024, to December 31, 2024, with certain sections referencing topics or developments occurring before or after this period to provide context for the Company's future strategies, goals, and initiatives. Statistical data presented in this report is derived from internal research conducted by Gemtek Technology. Financial information is based on publicly disclosed financial reports audited by Deloitte Touche Tohmatsu Limited and is presented

in accordance with international standards. Any assumptions or methodologies used are detailed in the relevant sections of the report. Compared with the Gemtek Technology 2023 ESG Report, any instances of restated or revised data will be indicated and explained within the relevant sections of this report.

The framework of the report refers to the Global Reporting Initiative (GRI) Standards (2021) published by the Global Sustainability Standards Board (GSSB) in addition to the "Corporation Rules Governing the Preparation and Filing of Sustainability Reports" issued by the Taiwan Stock Exchange. These rules and standards serve as the foundation for information disclosure in this report. Furthermore, the report includes the sustainability indicators and initiatives that are mentioned in the Task Force on Climate-related Financial Disclosures (TCFD) made by the International Sustainability Standards Board (ISSB) and the United Nations Sustainable Development Goals (SDGs). The report follows these guidelines and frameworks and provides detailed indices in Appendices 1-4.

Information Disclosure and Management Process for the ESG Report

Internal Review

In response to the Financial Supervisory Commission's requirement that, starting in 2025, all listed companies must establish an internal control system for sustainability information management in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," Gemtek Technology has revised its existing ESG information management procedures. A new "Sustainability Information Management Measure " was approved by the Board of Directors in December 2024 and subsequently implemented. The compilation of the ESG report is overseen by functional units under the Sustainable Development Committee, which is responsible for data collection, drafting, and internal review. The finalized report is subject to external assurance and reviewed by the General Manager before being submitted to the Board of Directors for approval and official publication by the convener of the committee.

External Assurance

This report has been independently verified by SGS Taiwan Ltd., a third-party assurance provider. The verification was conducted in accordance with AA1000AS v3, Type 1, moderate assurance level, focusing on the report's Inclusivity, Materiality, Responsiveness, and Impact. The SGS Assurance Statement is provided in Appendix 5. Based on the findings from SGS, the Sustainable Development Committee's functional units will review and, where applicable, enhance relevant disclosures in the next reporting cycle based on internal implementation status.

Publication Date

Gemtek Technology publishes an ESG Report annually, which is also made publicly available on the company's official website.

Previous Edition's Publication Date: July 2024

Current Edition's Publication Date: July 2025

Next Edition's Publication Date: Expected to be published in July 2026

Contact Information

If you have any questions about the ESG Report, please feel free to contact us any time.

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ESG Website: <https://esg.gemteks.com/>

Message from the Chairman and General Manager

Since its establishment in 1988, Gemtek Technology has remained dedicated to its mission of "Creating a Wireless Lifestyle & Infinite New Ideas." Guided by its 4A vision—Wireless Broadband, Anytime, Anywhere, Any content, and Affordable—the company has consistently focused on advancing network communication technology through continuous research and development. Despite the ever-evolving technological landscape, Gemtek has held firm to its core values of business professionalism, integrity, and service commitment, contributing to the integration of heterogeneous networks with advanced technologies in communication.

Throughout its development, Gemtek has continued to strengthen its technical capabilities while delivering high-quality service and experiences to its customers. In line with a strategic shift and the collective efforts of its employees, the company began a proactive transformation in the second half of 2023, transitioning from a non-direct business model to a direct business model. This approach emphasizes direct collaboration with end-brand customers. The results of this transformation have gradually materialized in the company's financial performance, most notably in the significant improvement of its gross profit margin.

In recent years, the world has faced a range of significant challenges, most notably the ongoing deterioration of U.S.-China relations. This geopolitical shift has not only triggered widespread disruptions to the supply chains but also made a profound impact on world politics and economics, driving substantial structural changes across various industries. To proactively address these developments and enhance organizational resilience, Gemtek Technology began expanding its global manufacturing footprint as early as 2018, becoming one of the first in the industry to set up a production facility in Vietnam. In the years since, the company has steadily increased the production capacity of its Vietnam operations. By the end of 2024, the Vietnam facility is expected to account for approximately 70% of total production output, with

three major manufacturing campuses making it the company's primary production hub.

This strategic shift offers several long-term advantages. First and foremost is the Company's reduced reliance on a single market. As uncertainties in politics and economics continue to evolve, moving production to Vietnam helps diversify geopolitical risk and reduce excessive reliance on the Chinese market, thereby mitigating the impact of international trade tensions and supporting a more stable supply chain. Secondly, cost advantage is also a key consideration. Vietnam offers relatively lower labor costs, and as Vietnam's economy continues to grow, their government has introduced attractive tax incentives and subsidies that further lower manufacturing costs and enhance competitiveness. In addition, as a major trade hub in Southeast Asia, Vietnam has signed multiple free trade agreements (e.g. CPTPP and RCEP), making it an ideal base for expanding into Asian and global markets.

Gemtek Technology has also actively strengthened its supply chain management, earning strong recognition from its customers. In November 2022, Gemtek was honored with Intel's Supplier Achievement Award (SAA) in recognition of its outstanding service quality. In 2023, Intel once again acknowledged Gemtek for its exceptional performance in Wi-Fi 7 product shipments. As demand for wireless communication products continues to grow, Gemtek not only strives for excellence in research and development but also closely monitors global technology trends to drive product innovation and optimization. The Company ensures that its manufacturing processes comply with international standards. While enhancing operational efficiency, Gemtek has also obtained several international certifications, including ISO 14001 (Environmental Management), ISO 45001 (Occupational Health and Safety Management), ISO 14064-1 (Greenhouse Gas Inventory), and ISO 50001 (Energy Management), and continues to implement proactive measures to mitigate environmental impact and safety risks.



Chairman **Howard Chen**



As the digital landscape evolves at an unprecedented pace, network and communication technologies have become deeply integrated into modern life, serving as essential infrastructure. In the post-pandemic era, reliable network infrastructure and high-speed broadband are more critical than ever for maintaining human connection. Innovative applications such as the Internet of Things (IoT), smart manufacturing, and the metaverse are rapidly evolving, all of which rely on advanced communication technologies as their foundation. Around the world, countries are actively deploying 5G networks and looking ahead with anticipation toward 6G. As global demand for wireless communication products and intelligent services continues to surge, the business strategies of suppliers have become the focus of attention. In response to this growing demand and evolving global dynamics, Gemtek Technology is proactively optimizing its global footprint by strengthening its existing production capacity and accelerating the expansion of its manufacturing base in Vietnam. The Company seeks to position itself to meet the growth and challenges of the future wireless communications market.

In the face of rapidly evolving technologies and ongoing geopolitical and economic uncertainties, Gemtek Technology's management team brings a deep global perspective and the agility to adapt to constant change. We remain committed to high operational standards, striving for excellence and aiming to set a benchmark within the industry. We place strong emphasis on business ethics and integrity. Internally, we actively promote a culture of honesty and ethical conduct, upholding a zero-tolerance policy toward any form of misconduct or violation of integrity. These principles serve as the cornerstone of our corporate culture, ensuring that all business activities are conducted with the highest ethical standards. To further strengthen governance in integrity and anti-corruption, and with full support from the Board of Directors and senior management, Gemtek has established a comprehensive framework encompassing governance structure,

risk assessment mechanisms, procedural documentation, and standard operating procedures. These measures have significantly enhanced our risk management and compliance capabilities. On December 14, 2024, Gemtek successfully obtained ISO 37001 certification for Anti-Bribery Management Systems, which was an important milestone that not only affirms our long-standing commitment to integrity but also demonstrates our determination to uphold a robust and transparent governance system.

Beyond our professional endeavors, we encourage our colleagues to volunteer by actively participating in public welfare activities, supporting vulnerable communities, and enhancing employee welfare. Our goal is to foster a sense of corporate social responsibility among employees, encouraging them to take small steps to care for people, the environment, and communities around us. By extending our support to social and cultural activities, we aim to make a meaningful impact. The imminent threat of climate change has compelled companies to embrace sustainable development. Over the years, Gemtek Technology has taken on its responsibilities as a green citizen, guided by three major ESG strategies: "Strive Towards Sustainability," "Build Stronger Business Partnerships," and "Strengthen Corporate Governance."

The concept of sustainability has become an integral part of our corporate culture. While we lead the way in next-generation network communications through professional expertise, we are equally dedicated to protecting the planet. Our care for society and the environment stems from a genuine sense of responsibility, one that is shared by every member of Gemtek Technology and embraced as a collective mission and duty.

General Manager **James Lee**

About Gemtek

Our Vision

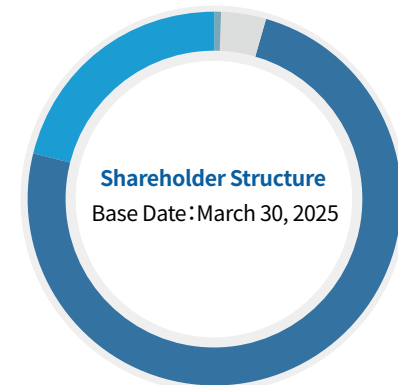
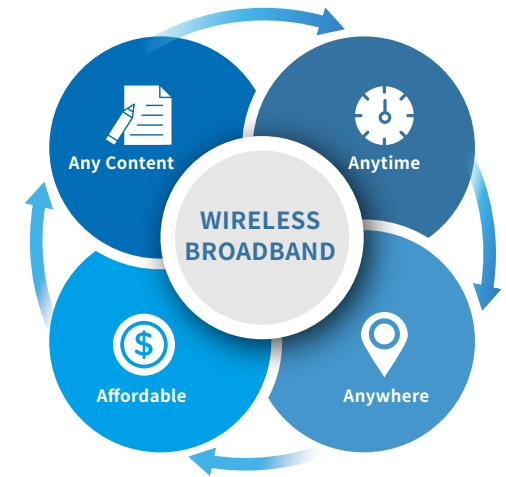
To become a world-leading wireless communications solutions provider
Anytime, Anywhere, Any Content, Affordable

Our Mission

To transform lives through innovative wireless solutions and empower individuals with equal access to information for the realization of 4A

Gemtek Technology Co., Ltd. (Stock code 4906) is a leading manufacturer of wireless networking products in Taiwan. Established in 1988, Gemtek specializes in the advancement of Wireless Communications Technologies and is a world-class total solutions provider in the industry. Gemtek employs an outstanding team of experienced research and development professionals and stands out as one of the few manufacturers in Taiwan that provide essential technologies for Wireless Area Network and Broadband Network products.

Gemtek Headquarters is located in Hsinchu, Taiwan. Over the years, Gemtek has expanded its global footprint with production or marketing operations in key locations including Mainland China, Vietnam, the U.S., Japan, Canada and many European countries. Currently, Gemtek employs over 3,932 professionals worldwide. Looking ahead, Gemtek remains committed to its globalization strategy, aiming to enhance its international market presence while staying rooted in Taiwan by embracing the concept of "Cultivating deep roots in Taiwan while maintaining a global vision." Our goal is to become the leading manufacturer of wireless communications systems globally.



Company Profile	
Establishment Date	June 29, 1988
Stock Listing Date	June 30, 2003
Paid-up Capital	NT\$3,944,745,000 (March 22, 2023 completed change of registration with MOEA)
No. of Employees	Approximately 3,932 employees worldwide (Data as of December 31, 2024)
Main Products	Wireless Broadband, Fixed Line Broadband, Cloud, IoT Application, System Integration and Development
Industry Category	Listed Telecommunications and Networking Industry
Chairman of the Board	Hong-Wen Chen (Howard Chen)
General Manager	Rong-Chang Lee (James Lee)
Taiwan Headquarters	No. 15-1 Zhonghua Road, Hsinchu Industrial Park, Hukou, Hsinchu County, Taiwan R.O.C

Base Date : December 31, 2024

Operating Locations

Gemtek aims to optimize global production capacity and supply flexibility by establishing production centers around the world. Currently, Gemtek's three main production centers are located in Hsinchu, Taiwan (Headquarters), Kunshan City, Jiangsu Province, China (Gemtek Electronics Kunshan), and Vietnam (Gemtek Vietnam). The Gemtek Electronics Changshu facility was designated for disposal in 2023 in alignment with a local government initiative and is currently undergoing liquidation procedures. To provide timely technical support, Gemtek has also set up customer service centers in the United States, Japan, Canada, and Europe. Looking ahead, the Company will continue to expand into new markets and develop new customer relationships.

Gemtek's Operating Locations

Location	Address	Main Products
Taiwan Headquarters	No. 15-1 Zhonghua Road, Hsinchu Industrial Park, Hukou, Hsinchu County, Taiwan R.O.C	New Product Pilot Run Wi-Fi Product, LTE, Gateway, GPON, Module, SIP Module
Gemtek (Kunshan)	No.88, Xin Zhu Road, Comprehensive Bonded Zone, Kunshan 215300, Jiangsu Province, China	Wi-Fi Product, LTE, Gateway, GPON, Module, SIP Module
Gemtek Vietnam	Dong Van II Industrial Zone, Duy Ha Ward, Ninh Binh Province, Vietnam	Wi-Fi Product, LTE, Gateway, GPON, Module, SIP Module

Membership in Business Associations and Certifications

Gemtek Technology stays ahead of industry trends by actively engaging with local and global trade associations and research institutions. These efforts help the Company access the latest standards, technologies, and insights while building strong partnerships to drive innovation. Gemtek maintains a strict policy of political neutrality and does not participate in political campaigns, PR activities, or make any form of political donations or expenditures.

Business Development	Research and Innovation	Sustainable Development
Bluetooth SIG	Connectivity Standards Alliance (CSA)	CDP Worldwide
Broadband Forum	Dolby	EcoVadis SAS
EKO-KOM,a.s.	Global Certification Forum (GCF) Ltd.	Responsible Business Alliance (RBA)
HDMI Licensing Administrator, Inc.	LoRa Alliance	TALENT, in Taiwan
MFI Program License	OnGo Alliance	Hsinchu County Nurses Association
Open Connectivity Foundation	The International Wireless Industry Consortium (IWPC)	Hsinchu City Human Resource Management Association
PCI Special Interest Group	USB-IF	High-tech Industry Payroll Management Association
prpl Foundation, Inc.	Z-Wave Alliance	Kunshan Economic and Technological Development Zone Association of Work Safety and Environmental Protection
RDK Management, LLC	GloRa	Kunshan Municipal Human Resources Association
Telecommunications Industry Association (TIA)	Photonics Industry & Technology Development Association	DIGITIMES
Underwriters Laboratories Inc. (UL)		
Wi-Fi Alliance		
TWCERT/CC		
Taiwan Electrical and Electronic Manufacturers' Association Communications Industry Alliance, and the 5G Alliance for Industry Innovation and Development		
Taiwan Association of Information and Communication Standards		
Taipei Computer Association		



Gemtek Technology has successfully implemented a range of quality management systems, including ISO 9001, TL 9000, QC 080000, ISO 13485, and IATF 16949, to enhance its quality management practices. The company has obtained third-party certifications for these systems, reflecting its commitment to delivering high-quality, versatile, and customer-centric solutions. To further strengthen its commitment to ethical business practices and long-term sustainability, Gemtek's Taiwan headquarters implemented the ISO 37001 Anti-Bribery Management System in 2024 and obtained third-party certification as well.

As part of its environmental commitment, Gemtek adopted the ISO 14001 Environmental Management System in 1999 and has obtained certification since. Since 2009, the Company has conducted annual greenhouse gas (GHG) inventories in accordance with ISO 14064-1, with third-party verification and assurance statements issued each year. In response to customer requirements and to proactively drive emissions reduction, Gemtek conducted a product carbon footprint assessment in 2023 based on ISO 14067 for selected products, and achieved third-party verification in June 2024. The Company plans to expand the scope of product categories covered to better track emission levels and progress toward reduction goals. In May 2024, both the Taiwan headquarters and Vietnam facility were certified under the ISO 50001 Energy Management System, enabling the Company to monitor energy consumption and set effective energy performance targets for continuous improvement. On occupational health and safety, Gemtek's Taiwan headquarters, Kunshan facility, and Vietnam factory have all implemented the ISO 45001 Occupational Health and Safety Management System. These systems are regularly reviewed to prevent occupational illnesses and injuries and to promote employee well-being.

Gemtek is actively engaged in various global initiatives, such as the Carbon Disclosure Project (CDP), Responsible Business Alliance (RBA), Waste Electrical and Electronic Equipment Directive (WEEE), Restriction of Hazardous Substances Directive (RoHS), and Eco-design of Energy-using Products Directive (EuP), and so forth. The company's ultimate goal is to enhance its core competitiveness and align with global development trends. In 2023 and 2024, Gemtek Headquarters, Gemtek Electronics (Kunshan), and Gemtek Vietnam successfully underwent RBA VAP validation, acquiring silver certifications respectively. In addition, the Gemtek Vietnam facility successfully passed the Joint Audit Cooperation (JAC) audit in 2024.

Gemtek's Worldwide Quality Management Systems

Management System	Taiwan Headquarters	Gemtek(Kunshan)	Gemtek Vietnam
ISO 9001	★	★	★
TL 9000	★	★	★
QC 080000	★	★	★
IATF 16949	★	★	★
ISO 13485	★	-	★
ISO 45001	★	★	★
ISO 14001	★	★	★
ISO 14064-1	★	★	★
ISO 50001	★	-	★
Global Security Verification	★	★	●
Responsible Business Alliance	★	★	★
ISO 27001	★	●	★
ISO 37001	★	●	●
BCM	●	●	●

Note: "★" refers to third-party certification; "●" refers to system implementation without third-party certification.



Sustainability Performance

E_{nvironmental}



- Completed carbon footprint assessments for two products and obtained third-party assurance statements.
- Implemented the ISO 50001 Energy Management System at both the Taiwan Headquarters and Vietnam facility, with third-party certification obtained.
- Signed on to the Science Based Targets initiative (SBTi) and set Gemtek Group-wide carbon reduction targets.
- Increased renewable energy usage by 2.1% compared to 2023.
- No instances of non-compliance or fines related to wastewater or air emissions were reported.

S_{ocial}



- No instances of regulatory non-compliance in the areas of human rights, workplace equality, labor standards, or freedom of association.
- Joined the "TALENT, in Taiwan, Sustainable Talent Alliance" as an advocacy partner.
- Female representation in managerial roles reached 29% across the Group.
- 81% of employees participated in the Employee Stock Ownership Trust (ESOT) program.
- Offered family support by gifting 23 baby welcome packages to employees who became new parents.
- Engaged 1,662 participants in social welfare and environmental protection efforts, with total contributions amounting to NT\$1.617 million.

G_{overnance}



- Gemtek Headquarters implemented the ISO 37001 Anti-Bribery Management System and obtained third-party certification.
- Completed the ISO 27001 Information Security Management System transition at the Gemtek Headquarters, with third-party certification obtained.
- No instances of violations or major penalties were issued by authorities for bribery, corruption, or breaches of ethical conduct.
- No instances of information security breaches or customer data leaks.
- Held an ESG supplier seminar attended by 161 suppliers.
- Achieved a 40% local procurement rate across manufacturing sites.
- Achieved a 91% supplier sign-on rate to the Supplier Social Responsibility Assessment Form.

Awards & Recognitions



Received RBA VAP
Silver Recognition in 2024
(Gemtek Taiwan Headquarters)



Received RBA VAP
Silver Recognition in 2024
(Gemtek Kunshan Facility)



Received RBA VAP
Silver Recognition in 2023
(Gemtek Vietnam Facility)



Received EcoVadis
Silver Medal in 2025



Achieved B (Management Level)
in 2024 CDP Climate Change Report
Achieved B (Management Level)
in 2024 CDP Water Security Report



Received the 2024 SGS
ESG Awards : Sustainable
Governance Award



Certified as a Sports-Friendly
Corporation in 2024



Received the 1111 Job Bank
Happy Workplace Recognition
in 2024



Sustainable Development Committee

ESG Sustainable Development Policy

ESG Vision

As we strive toward our goal of becoming a world-leading provider of wireless broadband solutions, part of our mission is to actively collaborate with our partners to foster economic, social, and environmental sustainability—working together to shape a more sustainable future.



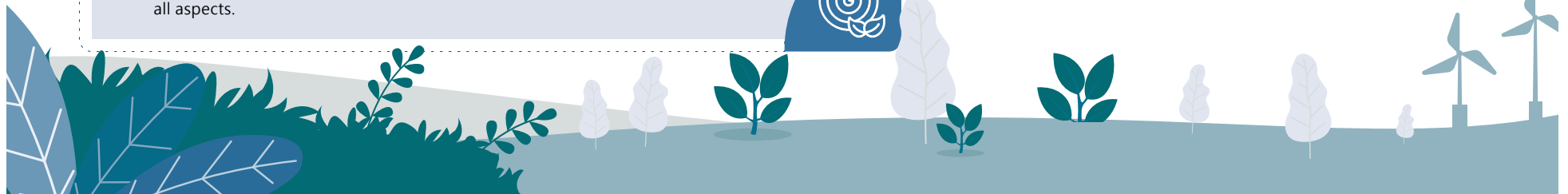
ESG Strategy

- Safeguard employee welfare, cultivate a healthy and safe work environment, protect the rights of employees, supply chains, and stakeholders, and strive for win-win outcomes for all.
- Comply with international laws and ethical standards related to social responsibility; respect differences and embrace diversity; uphold human rights and promote client interests; and fulfill corporate responsibilities.
- Comply with environmental regulations by implementing energy conservation, greenhouse gas emission reduction, and resource recycling measures; integrate environmental considerations into product development from the initial stages of design, raw material selection, and production management.
- Fulfill corporate responsibilities by actively engaging in social welfare initiatives, aiming to give back to society and generate shared value for both the company and the local community.
- Aspire to become a leading company in the industry by upholding high standards and demonstrating an unwavering commitment to fulfilling social responsibilities in all aspects.



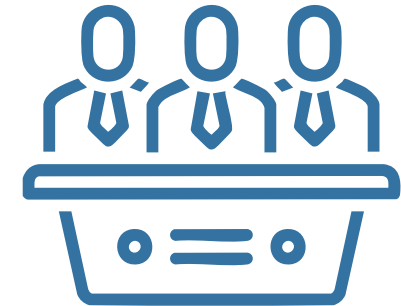
In 2023, the Sustainable Development Committee was formally established as part of the Board of Directors' functional committees to promote sustainability initiatives, including environmental protection, social responsibility, and corporate governance within the company. In the following year, the Company also established a dedicated Sustainable Development Center, which comprises four functional units: "Environmental Sustainability," "Supply Chain Sustainability," "Corporate Governance," and "Workplace Well-being." These units are responsible for formulating sustainable policies, developing annual plans and strategies, tracking and reviewing the progress of sustainable development, and making decisions on related matters. The Sustainable Development Center holds an annual sustainability review meeting to assess implementation progress and regularly reports its findings to the Sustainable Development Committee. The Sustainable Development Committee consists of five members, including the CEO, CFO, and three independent directors. Chaired by the General Manager, the committee meets at least once a year and regularly reports its performance and future plans to the Board of Directors. Annual ESG issues and sustainability reports are submitted to the board for review and approval.

The current term of the Sustainable Development Committee spans from March 13, 2023, to June 8, 2025. In 2024, the Committee held four meetings, with key agenda items including the results of the 2023 greenhouse gas inventory, outcomes of stakeholder engagement efforts, and progress updates on the annual sustainability plan.



2024 Sustainability Committee Meeting Attendance

Title	Name	Meetings Attended	Absent/Proxy Attendance	Actual Attendance Rate
General Manager (Chairman)	Lee, Rong Chang	4	0	100%
CFO (Member)	Lin, Chi Hong	4	0	100%
Independent Director (Member)	Wang, Zhu Shan	4	0	100%
Independent Director (Member)	Zhao, Yao Geng	4	0	100%
Independent Director (Member)	Chang, Zhi Yang	4	0	100%

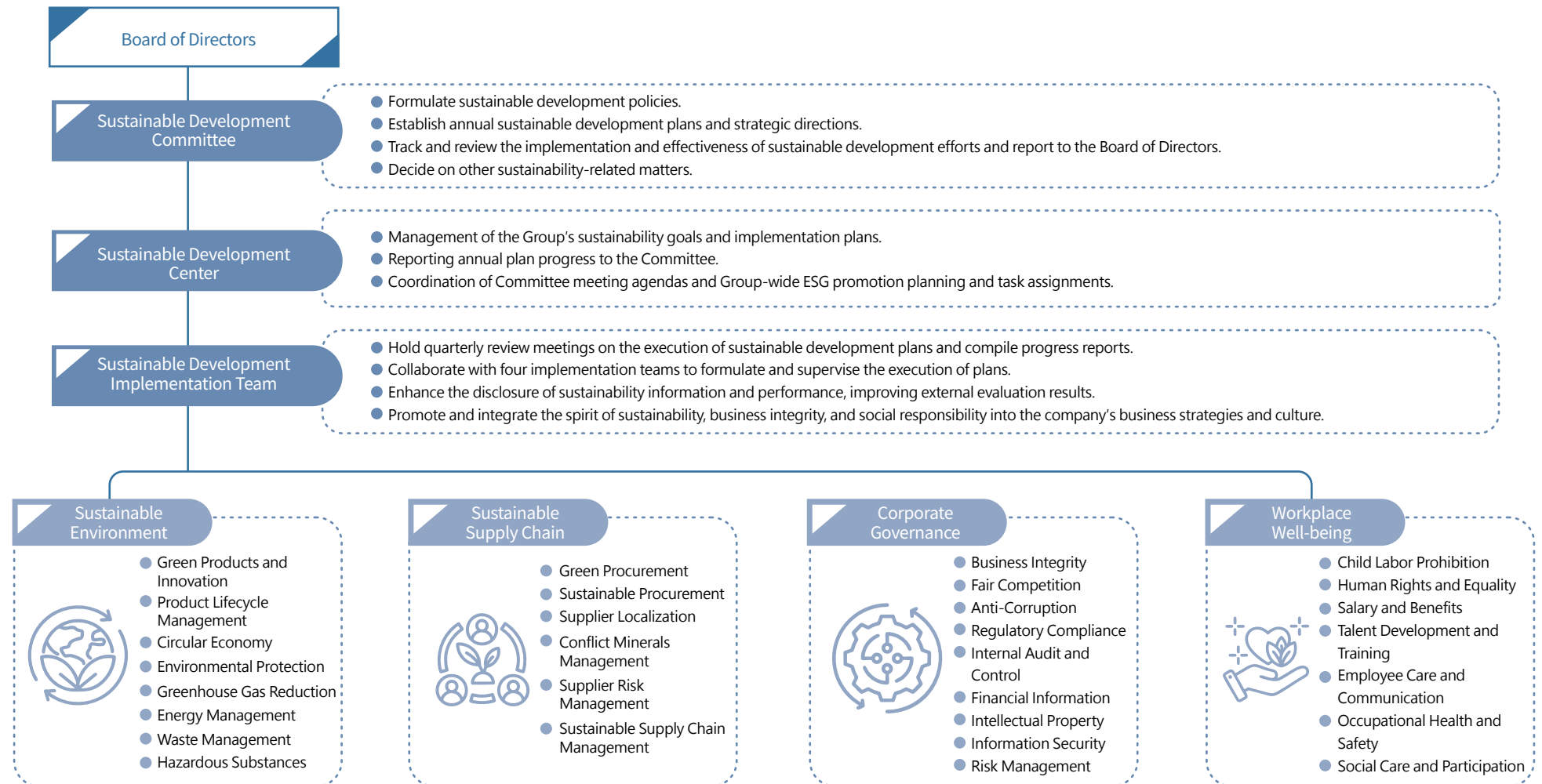


2024 Sustainable Development Committee Reports to the Board of Directors

Board Meeting Date	Agenda Items
2024/05/29	- Report on GHG inventory and assurance implementation. - 2023 ESG Report approved by third-party assurance body and submitted to the Sustainable Development Committee for final review and approval. - Summary report on key ESG initiatives and outcomes for 2023 and Q1 2024.
2024/08/09	- 2023 stakeholder engagement results. - Progress and outcomes of the 2023 ESG Report. - Implementation update on sustainability initiatives for H1 2024. - Report on GHG inventory and assurance implementation. - 2024 Gemtek Group Carbon Reduction Plan (including CDP, SBTi, and ISO 50001 adoption).
2024/11/07	- 2022–2030 ESG goals and performance. - Q3 2024 update on sustainability initiatives. - Report on GHG inventory and assurance implementation. - 2024 Gemtek Group Carbon Reduction Plan (including Scope 3 inventory, CDP, SBTi, and ISO 50001 implementation). - Progress on social engagement and environmental sustainability actions.
2024/12/11	- Launch of the newly updated ESG website. - GHG inventory timeline update (including SBTi). - Drafting plan for the 2024 ESG Report.

To further fulfill our commitment to corporate sustainability, we established ESG sustainability goals in 2023. With the assistance of external consultants, Gemtek guided each manufacturing plant and department in setting short-, medium-, and long-term sustainability objectives and corresponding action plans. Feasibility assessments were conducted through exposure and benefit estimations. Goals were implemented subsequent to thorough review and approval by the General Manager, the Sustainable Development Committee, and the Board of Directors. Moving forward, quarterly ESG goal execution review meetings will be held to evaluate progress and sustainability performance. The results will be reported to the Sustainable Development Committee and the Board of Directors. Through active participation and practice across all departments, we aim to enhance Gemtek's sustainability capabilities and meet stakeholder expectations proactively.

Organizational Structure of the Sustainability Committee



Stakeholder Communication

Stakeholder Engagement

Gemtek Technology identifies its key stakeholders in accordance with the five core principles of the AA1000 Stakeholder Engagement Standard (SES) and with reference to the GRI Standards (2021 edition). The assessment evaluates both the actual and potential negative impacts and positive influences the company may have on its stakeholders, as well as the materiality of those impacts. In 2024, following internal discussions among senior management, eight primary stakeholder groups were identified: shareholders/investors, government agencies, employees, customers/distributors, banks, media, suppliers/contractors, and external rating agencies. This list remains unchanged from the previous year.

Stakeholder Engagement and Communication Channels

Stakeholder	Significance to the Company	Material Topics	Communication Channels	Frequency of Communication	Outcomes
 Shareholders/ Investors	Shareholders are key supporters of the company. The company is committed to protecting their rights and treating all shareholders fairly. It ensures that shareholders are fully informed of, able to participate in, and make decisions on significant corporate matters.	● Economic Performance ● Occupational Health and Safety ● Business Integrity ● Risk Management ● Customer Satisfaction	● Annual General Shareholders' Meeting ● Market Observation Post System ● Monthly Revenue Announcement ● Quarterly Business Report ● Company Website ● Earnings Conference	Annually Immediately Monthly Quarterly Immediately Annually	● Held 1 Earnings Conference ● Held 1 AGM ● Issued 5 Press Releases
 Government Agencies	Adhering to regulations is fundamental to all business operations and activities. It is the company's responsibility and obligation to ensure compliance with the law to avoid legal violations or business shutdowns.	● Greenhouse Gas Emissions ● Compliance with laws and regulations ● Energy ● Customer Health and Safety	● Official Document, E-mail, and Meetings ● Health and Safety Training	Immediately Occasionally	● Participated in 6 government meetings ● Responded to 20 questionnaires from the Taiwan Stock Exchange ● Underwent 3 on-site inspections by the Ministry of Labor
 Employees	Creating a diverse and inclusive workplace environment, establishing multiple communication channels, improving labor conditions and benefits, and fostering good labor-management relations enable employees to work with peace of mind, collectively striving towards organizational goals, and continuously growing to achieve sustainable operation and development.	● Occupational Health and Safety ● Economic Performance ● Employment Relationship ● Product Information Security ● Compliance with laws and regulations	● Labor-Management Meeting ● Employee Benefits Committee ● Occupational Safety and Health Committee ● Training and Development Platform ● Performance Evaluation ● E-platform/Company Announcement ● Employee Grievance Mechanism	Quarterly Quarterly Quarterly Immediately Semi-annually Immediately Immediately	● Held 4 Employee Benefits Committee meetings ● Held 10 Labor-Management meetings ● Received 4 feedback submissions via suggestion forms ● Held 13 Occupational Safety and Health Committee meetings

Stakeholder	Significance to the Company	Material Topics	Communication Channels	Frequency of Communication	Outcomes
 Customers/ Distributors	Establish strong customer relationships and communication channels, increase customer satisfaction, reduce customer churn, improve service quality, and enhance the company's image, allowing for sustainable operation and development.	- Customer Satisfaction - Product Information Security - Risk Management - Customer Privacy - Business Integrity	- Sales Meeting - Customer Satisfaction Survey - Complaint Mechanism - Customer Survey or Audit	Occasionally Annually Immediately Occasionally	- Conducted 1 customer satisfaction survey - Received 17 customer complaints, all of which were properly resolved
 Banks	Banks are the primary source of operating funds. Through close communication and interaction with banks, we secure stable and competitive operating funds to ensure sustainable operations.	- Economic Performance - Corporate Governance - Business Integrity - Risk Management - Task Force on Climate-Related Financial Disclosures	- Market Observation Post System - Monthly Revenue Announcement - Quarterly Business Report - Company Website - Earnings Conference - Special Guests	Immediately Monthly Quarterly Immediately Annually Annually	Held 1 Earnings Conference
 Media	The company can effectively communicate its operational status, performance, and future development strategies to the public, thereby enhancing market transparency and increasing investor confidence and awareness in the company. This approach helps gain support and trust from investors and consumers alike.	- Economic Performance - Corporate Governance - Product Information Security - Risk Management - Compliance with laws and regulations	- Company Website - Investor Conference	Immediately Annually	- Held 1 investor conference - Attended 4 investment forums by invitation - Participated in over 20 industry panel discussions - Issued 5 press releases
 Suppliers/ Contractors	Establish mechanisms to review sustainable operation partners, improve supplier risk management and efficiency, develop long-term green energy partners, sustain continuous procurement policy objectives, and work with suppliers to promote corporate social responsibility to jointly implement ESG.	- Economic Performance - Business Integrity - Risk Management - Customer Satisfaction - Customer Health and Safety	- Supplier Platform - Supplier Review/Evaluation - Supplier Conference	Immediately Quarterly Occasionally	- Completed quarterly evaluations for 305 suppliers - Achieved a 91% completion rate for the Supplier Social Responsibility Assessment Form - Secured a 90% return rate for signed RBA (Responsible Business Alliance) Code of Conduct Commitment Statement - Conducted on-site or online RBA audits for 20 suppliers
 External Rating Agencies	Through external rating agency verification, businesses can demonstrate their commitment and practices by actively complying with regulations, prioritizing employee safety and health, and maintaining good cooperation with government agencies.	- Occupational Health and Safety - Greenhouse Gas Emission - Compliance with laws and regulations - Customer Health and Safety - Energy	Company Website	Immediately	- Achieved a score of B on both the 2024 CDP Climate Change and Water Security questionnaires - Obtained RBA Silver Recognition for Gemtek Taiwan Headquarters, Gemtek Kunshan Facility, and Gemtek Vietnam Plant for 2023–2024 - Awarded Silver Recognition in the 2025 EcoVadis Sustainability Assessment

Grievance and Whistleblowing Mechanism

The company's website offers a reporting channel for all stakeholders to submit their opinions that are related to corporate social responsibility matters or report complaints. Employees can express their opinions or report complaints through the suggestion box or other channels announced by the company. Reports submitted to the reporting office will be assigned to the appropriate units for review in accordance with the report handling procedures. If a complaint regarding a violation of the code of conduct is found to be valid, an ad hoc committee will be established to address and resolve the complaint. Depending on the severity of the violation, the accused party will be subject to administrative discipline, and efforts will be made to recover any improper benefits and pursue legal responsibilities. The identity of the whistleblower and the relevant information will be kept confidential at all times. Gemtek aims to enhance the company's management and internal control procedures by leveraging these real-world experiences to raise employees' awareness of the consequences associated with unethical behavior and prevent future incidents.

Grievance and Whistleblowing Channels	Aspects	Department In Charge	Relevant Policies / Handling Procedures
1 Report via Email - Gemtek Headquarters: Gemtek_suggestion@gemteks.com - Gemtek Kunshan: China_hr1@ks.gemteks.com - Gemtek Vietnam: VN_suggestion@vn.gemteks.com	Corporate Governance	ESG Executive Secretary	- Business Ethics and Anti-Corruption/Anti-Bribery Management Procedures - Procedure for Refusing Participation in Unethical Conduct
2 Report via Telephone - Gemtek Headquarters: 03-5985535#1119 - Gemtek Kunshan: 57390366 #32120 - Gemtek Vietnam: +8422 6358 3758	Environmental	Occupational Health and Safety Department	Environmental, Health, and Safety Communication Management Procedures
3 Write a direct letter to Human Resources Department of each site or the Sustainability Development Center at Headquarters.	Human Rights	ESG Executive Secretary	- Human Rights and Whistleblower Protection Procedure - Employee Feedback Handling Procedure - Sexual Harassment Complaint and Handling Procedure
4 Employees may submit written letters or the "Suggestion Form" and place it in the Employee Suggestion Box.			
- Gemtek Headquarters: aqe@gemteks.com - Gemtek Kunshan: aqe@ks.gemteks.com	Products	Quality Assurance Department	- Defective Product Return and Repair Control Procedures - Customer Complaint Handling Procedures
Non-EMS(Wifi Products) EMS(non Wifi Products) - Gemtek Vietnam: 0930-03@vn.gemteks.com 0930-04@vn.gemteks.com - Gemtek Vietnam: 0920-03@vn.gemteks.com 0920-04@vn.gemteks.com		Legal Department	IP Warning Letter Handling Procedure

Status of Grievance and Whistleblowing Case Handling

In 2024, a total of 17 customer complaints were formally documented and processed. All 17 cases were related to quality issues and did not pose any risk to customer health or safety. Through internal communication, expanded inspection procedures, and corrective measures, employees were guided to follow proper protocols in handling anomalies. Each case was closely monitored and tracked to ensure resolution, with no recurrence reported. Moving forward, the company will continue to improve internal operational processes to prevent similar incidents and maintain open complaint channels to safeguard the rights and interests of stakeholders.

DISH Team Summit 2024 – Gemtek Showcases Innovative 5G Small Cell Solutions



Gemtek Technology was honored to participate in the DISH Team Summit 2024, held at Caesars Forum in Las Vegas, USA. As a major event in the wireless communications industry, the summit brought together telecom operators, infrastructure providers, and technology experts from around the world to explore the latest trends and applications in 5G, wireless connectivity, and next-generation networks. The summit provided an excellent platform for Gemtek to showcase its latest innovations in 5G small cell solutions and to engage in meaningful dialogue that fosters cross-industry collaboration and future business opportunities.

Empowering Operators with Agile and Cost-Effective 5G Small Cell Deployments

At the summit, Gemtek highlighted its latest 5G small cell solution designed to help telecom operators rapidly deploy high-performance 5G networks. This solution enhances network efficiency while reducing operational costs, enabling operators to meet the growing demand for flexible and scalable 5G infrastructure. Designed for a wide range of deployment scenarios, including homes, enterprises, urban centers, or underserved rural and remote areas, the solution delivers robust indoor and outdoor connectivity, ensuring seamless, high-speed, low-latency 5G experiences for users everywhere.

Driving the Future of 5G and Advancing Smart Network Infrastructure

As the global rollout of 5G continues to gain momentum, the demand for agile, efficient, and cost-effective network solutions is constantly on the rise. Gemtek's participation in the DISH Team Summit 2024 underscored its commitment to shaping the future of 5G deployment. The event provided a valuable platform to engage with international partners, explore cutting-edge technologies, and identify new commercial and market opportunities. Moving forward, Gemtek remains dedicated to advancing 5G communications in collaboration with telecom operators and industry stakeholders, working to build intelligent, scalable, and affordable network infrastructure to enhance digital connectivity worldwide.

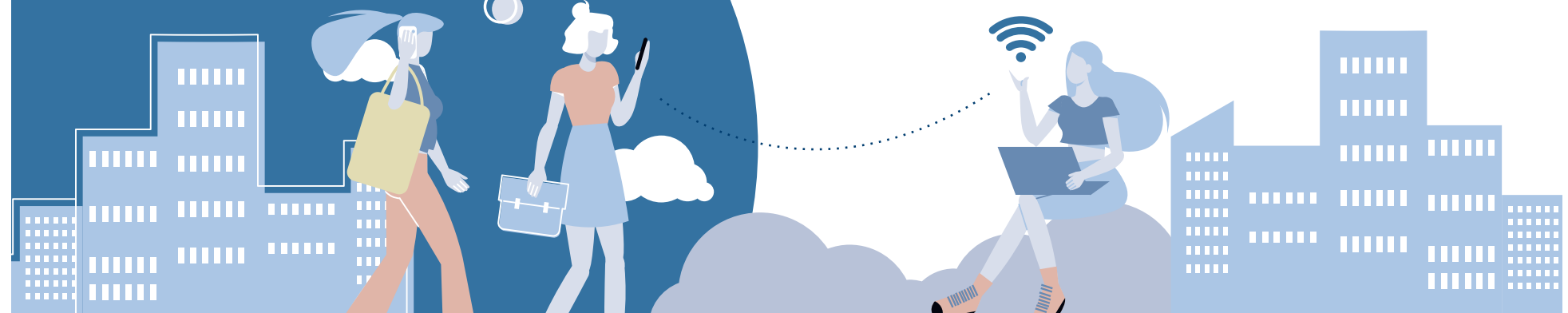
Gemtek Ventures into AI Healthcare with Innovative Wi-Fi 7 AI Router



At COMPUTEX Taipei 2024, Gemtek Technology unveiled a next-generation Wi-Fi 7 AI router, co-developed with the healthcare platform Dr. AI, proclaiming a strategic milestone with its entry into the AI healthcare sector. This cutting-edge solution combines state-of-the-art Wi-Fi 7 connectivity with AI-enabled voice interaction, transforming the traditional router into a smart hub for integrated, intelligent in-home services.

Beyond providing ultra-fast and stable wireless performance, the AI router features integrated health consultation and management capabilities. Through AI-driven medical analysis and personalized wellness recommendations, the device empowers users to monitor and manage their health more effectively within the comfort of their homes.

As artificial intelligence continues to redefine the landscape of human-machine interaction, Gemtek remains committed to advancing AI innovation and broadening its applications across diverse sectors. The company strives to deliver intelligent, accessible, and future-ready solutions that enhance quality of life, promote digital equity, and support the sustainable advancement of technology.



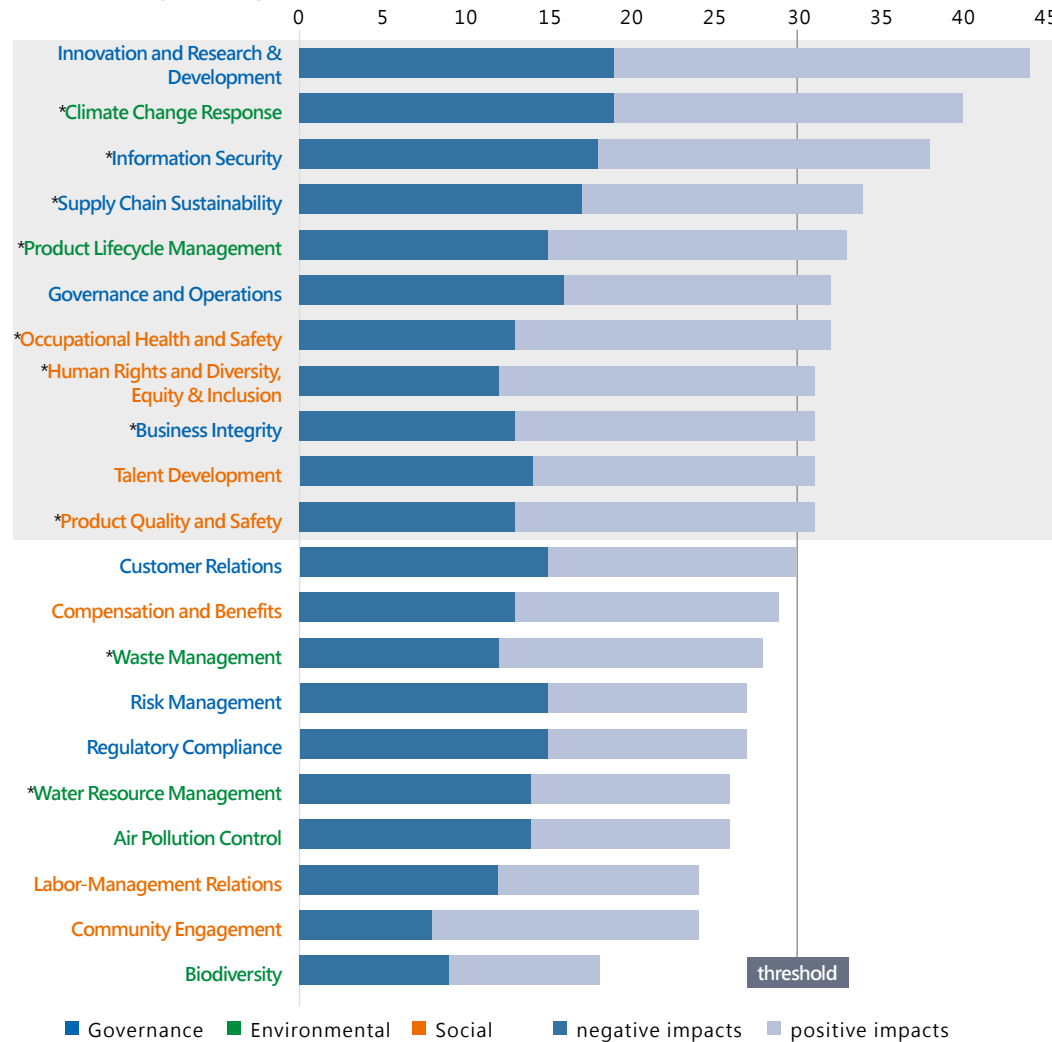
Material Topics Management

Materiality Analysis

Gemtek Technology conducts the materiality analysis in accordance with GRI Standards (2021). Through systematic analysis, we identify the sustainability issues that have significant impacts on our company in terms of the economy, environment, and social aspects (including human rights), which serves as the foundation for information disclosure in our ESG reports and facilitate effective communication with information users. The identification process and results of Material Topics for 2024 are summarized as follows:



Materiality Analysis



Note:

- (*) indicates industry-specific topics identified by the Sustainability Accounting Standards Board (SASB) and the Taiwan Stock Exchange's Sustainability Disclosure Indicators for the Communications Network sector.
- Topics highlighted with a shaded background represent sustainability issues with a total score greater than 30 in the impact materiality assessment, indicating significant positive or negative impacts on the economy, environment, or society.
- In the diagram above, blue text represents Governance topics, green text represents Environmental topics, and orange text represents Social topics.

Material Topics		Sub-Material Topics	
1	Governance and Operations	12	Risk Management
2	Business Integrity	13	Regulatory Compliance
3	Innovation and Research & Development	14	Customer Relations
4	Information Security	15	Water Resource Management
5	Product Lifecycle Management	16	Air Pollution Control
6	Product Quality and Safety	17	Waste Management
7	Supply Chain Sustainability	18	Biodiversity
8	Climate Change Response	19	Compensation and Benefits
9	Occupational Health and Safety	20	Labor-Management Relations
10	Human Rights and Diversity, Equity & Inclusion	21	Community Engagement
11	Talent Development		

Note:

- The names of certain sustainability topics have been revised this year to better reflect the characteristics of Gemtek's industry.
- Compared to last year's material topics, this year "Customer Relations," "Waste Management," and "Water Resource Management" have been categorized as secondary topics for disclosure, based on their relative impact and alignment with the company's operational strategy.

Scope and Boundaries of Material Topics

Management Approach	Material Topics	Impact Description	Source of Negative Impact	Corresponding Section
Sustainable Business	- Governance and Operations - Business Integrity - Information Security	Gemtek Technology leverages the technical expertise and industry experience of its management team to continually improve business performance. Guided by a commitment to integrity, the company ensures that all operations comply with applicable laws and regulations. Non-compliance could lead to reputational damage, loss of customer orders, and revenue decline. To further mitigate risk, Gemtek has reinforced its information security practices to protect both internal and customer data, preventing potential breaches. These efforts help ensure the company's continued resilience and competitiveness in a fast-paced market environment.	- Gemtek Technology - Subsidiaries - Supplier - Contractor - Customer	1. Operations and Governance
Product Development and Safety	- Innovation and Research & Development - Product Lifecycle Management - Product Quality and Safety	Gemtek Technology is committed to innovation in research, development, and product design. From the early stages of design, the company integrates green and energy-efficient concepts, utilizing low-carbon materials to enhance core competitiveness while minimizing environmental impact. Through product lifecycle assessments (LCA), Gemtek identifies carbon emission hotspots during manufacturing, usage, and end-of-life stages, allowing for optimized energy use and minimized ecological footprint. The company also ensures that its products meet all regulatory and international standards, with a strong focus on quality and safety—supporting both ongoing innovation and long-term sustainability.	- Gemtek Technology - Subsidiaries - Supplier - Customer	2. Products and Services
Supply Chain Management	Supply Chain Sustainability	Gemtek Technology enforces responsible supplier management by establishing a supplier qualification and evaluation system to ensure that suppliers uphold their environmental, social, and governance responsibilities, thus promoting sustainable supplier relationships. Any supplier-related misconduct could negatively affect material quality, harm stakeholder interests, and damage the company's reputation.	- Gemtek Technology - Subsidiaries - Supplier - Contractor	3. Supply Chain Management
Climate Change Response	Climate Change Response	With growing emphasis on environmental concerns, regulatory standards and customer demands are becoming stricter, encompassing greenhouse gas inventories, energy efficiency measures, water resources, and waste management. Inadequate management could potentially impact the company significantly. Gemtek is actively implementing measures to manage greenhouse gas emissions and reduce energy consumption, aiming to meet market dynamics, fulfill customer needs, and enhance corporate competitiveness.	- Gemtek Technology - Supplier - Contractor	4. Sustainable Environment
Employee Development and Human Rights	- Human Rights and Diversity, Equity & Inclusion - Talent Development	Quality human capital is a critical factor in the success of any enterprise. By fostering strong employer-employee relations, promoting human rights and diversity, and ensuring a fair, inclusive, and non-discriminatory workplace, companies can enhance their competitiveness. Neglecting social responsibilities to protect employee rights and promote diversity and inclusion may result in reduced or redirected orders from customers, government penalties, negative financial impacts, and hindered external recruitment and sustainable talent development efforts.	- Gemtek Technology - Supplier - Contractor	5. Workplace Well-being
Occupational Health and Safety	Occupational Health and Safety	Gemtek Technology is committed to creating a safe and healthy work environment through the implementation of the ISO 45001 management system, which enhances the company's overall approach to occupational health and safety. This system helps reduce regulatory risks, protect employee well-being, and prevent potential property losses. However, if health and safety training is not fully implemented, the risk of workplace accidents increases, potentially leading to employee injuries and reputational damage. To prevent such outcomes, Gemtek actively promotes robust occupational health and safety practices as part of its corporate responsibility to protect and support its workforce.	- Gemtek Technology - Supplier - Contractor	5. Workplace Well-being

Note: Level of Impact: ● Main Impact; ▲ Facilitated Impact; ★ Direct Correlation

Sustainability Goals and Achievements

Sustainable Business



Material Topics

Governance and Operations, Business Integrity, Information Security

2024 Goals

- ◆ Primary production sites completed RBA verification.
- ◆ Zero tolerance for corruption and bribery, fair competition, anti-trust/monopoly practices.
- ◆ Zero incidents of conflicts of interest involving employees or management.
- ◆ Zero incidents of fraudulent activities such as false advertising, misleading information.
- ◆ Zero incidents of dishonest business practices including money laundering and unethical transactions.
- ◆ Achieved targets for all 13 information security indicators.
- ◆ Zero data breach incidents reported.
- ◆ Reached a 62.2% completion rate for information security enhancement goals.
- ◆ Obtained third-party certification for the upgraded ISO/IEC 27001:2022 Information Security Management System.

2024 Achievements

- ★ Gemtek's Taiwan Headquarters, Gemtek Electronics (Kunshan), and Gemtek Vietnam have successfully completed RBA audits, each earning Silver-level recognition.
- ★ There were no incidents violating ethical business practices, anti-competitive behavior, or corruption-related laws resulting in penalties by regulatory authorities, nor were there any reported cases of corruption.
- ★ Gemtek Taiwan Headquarters adopted the ISO 37001 Anti-Bribery Management System and successfully obtained third-party certification.
- ★ There were zero incidents of conflicts of interest involving employees or management.
- ★ There were zero incidents of fraudulent activities such as false advertising or misleading information.
- ★ There were zero incidents of unethical practices including money laundering or improper transactions.
- ★ Achieved targets for all 13 information security indicators.
- ★ Zero complaints regarding customer privacy violations or data loss.
- ★ Reached a 63.3% completion rate for information security enhancement goals.
- ★ Obtained third-party certification for the upgraded ISO/IEC 27001:2022 Information Security Management System.

Short-Term Goal (2025)

- ◆ Zero tolerance for corruption and bribery, fair competition, anti-trust/monopoly practices.
- ◆ Zero incidents of conflicts of interest involving employees or management.
- ◆ Zero incidents of fraudulent activities such as false advertising, misleading information.
- ◆ Zero incidents of unethical practices including money laundering, improper transactions.
- ◆ Achieved targets for all 17 information security indicators.
- ◆ Zero data breach incidents reported.
- ◆ Reached a 68.5% completion rate for information security enhancement goals.

Medium~Long-Term Goal (2026~2030)

- ◆ Committed to developing high-growth, high-profit niche products by continuously investing in research and development and advancing its core wireless communication technologies, with the ultimate goal of maximizing profitability.
- ◆ Establish a corporate culture of integrity and implement policies for ethical business practices, strictly adhering to integrity principles in all commercial activities, and continually educating and advocating ethical conduct among employees.
- ◆ Align with short-term marketing, production, and product development goals to timely expand operational scale in response to company development needs.
- ◆ Uphold the philosophy of sustainable business practices, fostering a strong corporate culture, and continuing in the direction set by short-term development plans to accommodate operational growth.
- ◆ Zero tolerance for corruption and bribery, fair competition, anti-trust/monopoly practices.
- ◆ No incidents of conflicts of interest involving employees or management.
- ◆ No incidents of fraudulent activities such as false advertising, misleading information.
- ◆ No incidents of unethical practices including money laundering, improper transactions.
- ◆ Continuously ensure the effectiveness of the information security management system.
- ◆ Internal and external audits related to information security have reported no major deficiencies.
- ◆ Zero data breach incidents reported.
- ◆ Reached a 83.7% completion rate for information security enhancement goals.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Product Development and Safety



Material Topics

Innovation and Research & Development, Product Lifecycle Management, Product Quality and Safety

2024 Goals

- ♦ Committed to respecting intellectual property rights and avoiding any infringement.
- ♦ Post-consumer recycled (PCR) plastic accounted for 24.2% of total plastic procurement.
- ♦ Environmentally friendly packaging materials accounted for 35% of total packaging procurement.
- ♦ Zero customer complaints related to hazardous substances (HSF) in products reported monthly.
- ♦ Ensured that 100% of products pose no threat to health or safety.

2024 Achievements

- ★ No intellectual property infringement lawsuits.
- ★ Post-consumer recycled (PCR) plastics accounted for 24.3% of total plastic procurement.
- ★ Eco-friendly packaging materials accounted for 37.3% of total packaging procurement.
- ★ No customer complaints related to hazardous substances (HSF) in products.
- ★ No customer complaints related to health and safety, and no violations of relevant laws or regulations.

Short-Term Goal (2025)

- ♦ Committed to avoiding infringement of intellectual property rights.
- ♦ Post-consumer recycled (PCR) plastics accounted for 38.72% of total plastic procurement.
- ♦ Environmentally friendly packaging materials accounted for 42% of total packaging procurement.
- ♦ Zero monthly customer complaints related to hazardous substances (HSF) in products.
- ♦ Ensured that 100% of products pose no risk to health or safety.

Medium~Long-Term Goal (2026~2030)

- ♦ Continuously enhance in-house innovation and product design capabilities.
- ♦ Encourage employees to apply for patents to strengthen the company's competitive edge.
- ♦ Develop low-carbon products to align with market trends toward carbon reduction.
- ♦ Set a target to increase the procurement ratio of PCR plastics to 90% by 2030, using 2022 as the base year.
- ♦ Set a target to increase the procurement ratio of eco-friendly packaging materials to 90% by 2030, using 2022 as the base year.
- ♦ Achieve a 90% refurbishment rate for returned products.
- ♦ Ensure that 100% of products pose no risk to health or safety.
- ♦ Reduce sources of pollution during production to meet customers' environmental requirements, support employee health, expand business opportunities, and promote long-term corporate sustainability.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Supply Chain Management



Material Topics Supply Chain Sustainability

2024 Goals

- ◆ The Suppliers Conflict Minerals Questionnaire response rate: 90%.
- ◆ The completion rate for the signing of Supplier Social Responsibility Assessment Form: 91%.
- ◆ The completion rate for the signing of RBA Code of Conduct Commitment Statement: 90%.
- ◆ Achievement rate for suppliers signing the environmental protection declaration and halogen-free declaration: 100%.
- ◆ Implementation rate for local procurement in the supply chain: 40%.
- ◆ Conducted greenhouse gas inventory with 80% of key suppliers (PCB, injection molding [plastic, metal], IC [memory, chipset], adapter).

2024 Achievements

- ★ The Suppliers Conflict Minerals Questionnaire response rate: 91%.
- ★ The completion rate for the signing of Supplier Social Responsibility Assessment Form: 91%.
- ★ The completion rate for the signing of RBA Code of Conduct Commitment Statement: 90%.
- ★ Achievement rate for suppliers signing the environmental protection declaration and halogen-free declaration: 100%.
- ★ Implementation rate for local procurement in the supply chain: 40%.
- ▲ Conducted greenhouse gas inventory with 40% of key suppliers.

Short-Term Goal (2025)

- ◆ The Suppliers Conflict Minerals Questionnaire response rate: 95%.
- ◆ The completion rate for the signing of Supplier Social Responsibility Assessment Form: 93%.
- ◆ The completion rate for the signing of RBA Code of Conduct Commitment Statement: 92%.
- ◆ Achievement rate for suppliers signing the environmental protection declaration and halogen-free declaration: 100%.
- ◆ Implementation rate for local procurement in the supply chain: 50%.
- ◆ Conducted greenhouse gas inventory with 50% of key suppliers.

Medium~Long-Term Goal (2026~2030)

- ◆ Setting 2022 as the baseline year, achieve a 100% response rate for the Suppliers Conflict Minerals Questionnaire across the entire group by 2026.
- ◆ Conduct responsible sourcing investigations and management for conflict minerals.
- ◆ Achieve a 100% completion rate for suppliers signing the Supplier Social Responsibility Assessment Form.
- ◆ Achieve a 100% completion rate for signing RBA Code of Conduct Commitment Statement.
- ◆ Setting 2024 as the baseline year, require key manufacturing suppliers to achieve a 30% reduction in carbon emissions by 2030.
- ◆ Achieve a 100% rate for suppliers signing environmental protection declarations and halogen-free declarations.
- ◆ Achieve a 100% implementation rate for local procurement in the supply chain.
- ◆ Conduct greenhouse gas inventories with 100% of key suppliers.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Climate Change Response



Material Topics Climate Change Response

2024 Goals

- ♦ Reduce Group-wide greenhouse gas emissions by 5% by 2024, using 2022 as the baseline year.
- ♦ Continuously improve the quality and transparency of climate-related disclosures.
- ♦ Adoption of the ISO 50001 Energy Management System.
- ♦ Sign the Science Based Targets initiative (SBTi) and set Group-wide carbon reduction goals.
- ♦ Increase the use of renewable energy by 5% by 2025.
- ♦ Reduce water withdrawal intensity by 1%.
- ♦ Increase the waste recycling rate by at least 1% annually.

2024 Achievements

- ★ Completed third-party verification of GHG inventory under ISO 14064-1:2018 in June 2024.
- ▲ GHG emissions for 2024 totaled 31,249.37 tCO₂e, (location-based) representing a 2.89% increase compared to the 2022 baseline year.
- ★ GHG emissions for 2024 (market-based) totaled 24,657.37 tCO₂e, reflecting a 18.82% reduction from the 2022 baseline year.
- ★ Signed a statement for the Task Force on Climate-related Financial Disclosures (TCFD).
- ★ Gemtek Taiwan Headquarters and Gemtek Vietnam have adopted the ISO 50001 Energy Management System and obtained third-party certification.
- ▲ The Group's greenhouse gas inventory is currently underway and is expected to submit its carbon reduction targets to the SBTi for review by the end of 2025.
- ▲ In 2024, renewable energy accounted for 2.1% of total energy consumption.
- ★ Water withdrawal intensity was reduced by 13.9%.
- ★ Waste recycling rate increased by 13%.

Short-Term Goal (2025)

- ♦ Reduce Group-wide greenhouse gas emissions by 10% by 2025, using 2022 as the baseline year.
- ♦ Sign the Science Based Targets initiative (SBTi) and establish Group-level carbon reduction targets.
- ♦ Increase the share of renewable energy usage by 5% by 2025.
- ♦ Reduce water withdrawal intensity by 1%.
- ♦ Increase the waste recycling rate by at least 1% annually.

Medium~Long-Term Goal (2026~2030)

- ♦ Continuously improve the quality of information disclosure on climate-related issues.
- ♦ Submit the Group's carbon reduction targets to the Science Based Targets initiative (SBTi) for review in 2026.
- ♦ Achieve a 50% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030, using 2022 as the baseline year (In the event of any changes, the base year or reduction target will be adjusted accordingly based on the final target approved by SBTi).
- ♦ Reduce water withdrawal intensity by 5% by 2030, based on the 2022 baseline.
- ♦ Increase the waste recycling rate by at least 1% annually, aiming to reach 67% by 2030, using 2022 as the baseline year.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Employee Development and Human Rights



Material Topics Human Rights and Diversity, Equity & Inclusion, Talent Development

2024 Goals

- ◆ Incidence rate of child labor and forced labor: 0 cases.
- ◆ Incidence rate of harassment, discrimination, and inequality: 0 cases.
- ◆ Incidence rate of violations of freedom of assembly and association: 0 cases.
- ◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.
- ◆ Compliance rate for basic legal insurance protection and parental leave benefits: 100%.
- ◆ Implementation of a Mother-and-Baby Friendly Program.
- ◆ Human rights awareness training rate for new hires and current employees: 100%.
- ◆ Achievement rate of the annual training plan: 100%.

2024 Achievements

- ★ No complaints related to child labor or forced labor.
- ★ No incidents of harassment, discrimination, or inequality reported.
- ★ No violations of freedom of assembly or association.
- ★ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.
- ★ Compliance rate for basic legal insurance protection and parental leave benefits: 100%.
- ★ Successfully implemented the "Gemtek Baby Gift Bag" as part of the mother-and-baby friendly program, with full distribution to all eligible recipients.
- ★ Human rights awareness training rate for new hires and current employees: 100%.
- ★ Achievement rate of the annual training plan: 100%.

Short-Term Goal (2025)

- ◆ Incidence rate of child labor and forced labor: 0 cases.
- ◆ Incidence rate of harassment, discrimination, and inequality: 0 cases.
- ◆ Incidence rate of violations of freedom of assembly and association: 0 cases.
- ◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.
- ◆ Compliance rate for basic legal insurance protection and parental leave benefits: 100%.
- ◆ Implemented the "Childcare Allowance Subsidy" under the mother-and-baby friendly program with a 100% disbursement rate for eligible recipients.
- ◆ Human rights awareness training rate for new hires and current employees: 100%.
- ◆ Achievement rate of the annual training plan: 80%.

Medium~Long-Term Goal (2026~2030)

- ◆ Maintain a good labor-management relationship, create a positive work environment, increase new hire retention and reinstatement rate, and reduce employee turnover.
- ◆ Implement an equal and friendly workplace environment.
- ◆ Increase the employment of employees with disabilities through job planning.
- ◆ Promote gender equality in the workplace.
- ◆ Incidence rate of child labor and forced labor: 0 cases.
- ◆ Incidence rate of harassment, discrimination, and inequality: 0 cases.
- ◆ Incidence rate of violations of freedom of assembly and association: 0 cases.
- ◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.
- ◆ Compliance rate for basic legal insurance protection and parental leave benefits: 100%.
- ◆ Employee stock ownership trust participation rate: 85%.
- ◆ Implement the RBA management system to ensure the company does not violate domestic and international human rights regulations, protecting the rights of employees and customers.
- ◆ Achievement rate of the annual training plan: 85%.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Occupational Health and Safety



Material Topics

Occupational Health and Safety

2024 Goals

- ◆ Conduct 6 environmental, safety, and health theme promotion programs annually.
- ◆ Ensure 100% participation of new employees in environmental, safety, and health education training.
- ◆ Implement comprehensive occupational safety education and training: 3 hours annually for new employees and 3 hours every 3 years for regular employees.
- ◆ Hold at least 1 Occupational Safety and Health Committee meeting each quarter.
- ◆ Audit contractor management at least once each quarter.
- ◆ Provide monthly on-site health consultation services with a physician.
- ◆ Ensure no major occupational accidents occur (including contractors).
- ◆ Maintain a disabling injury frequency rate (FR) of less than 1.5.
- ◆ Achieve a 90% satisfaction rate for health promotion activities.
- ◆ Maintain zero cases of occupational diseases.

2024 Achievements

- ★ Conducted 6 environmental, safety, and health theme promotion programs annually.
- ★ 100% of new employees participated in environmental, safety, and health education training.
- ▲ Provided occupational safety education training for all employees (including new hires), totaling 31,783 hours, with an average of 2 hours per employee.
- ★ Held 4 Occupational Safety And Health Committee meetings.
- ★ Conducted quarterly contractor management audits.
- ★ Offered monthly on-site health consultation services with physicians.
- ★ Major occupational accidents at our facilities (including contractors) 0 cases.
- ★ The disabling injury frequency rate was FR<0.54.
- ★ The satisfaction rate for health promotion activities was 96%.
- ★ No employees were diagnosed with occupational diseases.

Short-Term Goal (2025)

- ◆ Conduct 6 environmental, safety, and health theme promotion programs annually.
- ◆ Ensure 100% participation of new employees in environmental, safety, and health education training.
- ◆ Implement comprehensive occupational safety education and training: 3 hours annually for new employees and 3 hours every 3 years for regular employees.
- ◆ Hold at least 1 Occupational Safety and Health Committee meeting each quarter.
- ◆ Audit contractor management at least once each quarter.
- ◆ Provide monthly on-site health consultation services with a physician.
- ◆ Ensure no major occupational accidents occur (including contractors).
- ◆ Maintain a disabling injury frequency rate (FR) of less than 1.5.
- ◆ Achieve a 90% satisfaction rate for health promotion activities.
- ◆ Maintain zero cases of occupational diseases.

Medium~Long-Term Goal (2026~2030)

- ◆ Promote workplace health; reduce occupational health and safety disasters; manage workplace health and safety and disaster prevention.
- ◆ Adhere strictly to occupational safety and health requirements, fulfill environmental, safety, and health management responsibilities, and continuously improve.
- ◆ Implement comprehensive occupational safety education and training: 3 hours annually for new employees and 3 hours every 3 years for regular employees.
- ◆ Ensure no major occupational accidents occur (including contractors).
- ◆ Maintain a disabling injury frequency rate (FR) of less than 1.5.
- ◆ Achieve a 90% satisfaction rate for health promotion activities.
- ◆ Maintain zero cases of occupational diseases.

Note: 2024 Achievements : ★ Achieved ; ▲ Not yet achieved

Response to the United Nations Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs) comprise 17 goals and 169 targets, serving as a fundamental cornerstone to guide government systems, private enterprises, and non-profit organizations in their future operations and development. In a rapidly changing business environment, companies can integrate SDGs strategies into their medium- and long-term objectives to strengthen competitive advantages and showcase corporate values. In 2024, Gemtek Technology achieved 6 of the goals and 10 of the targets of the SDGs and will continue to pursue corresponding actions in the future.



SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

- Target 4.1** By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to a relevant and effective learning outcome.
- Target 4.4** By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.
- Target 4.a** Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.

Gemtek's SDGs Implementation Efforts

Donated educational and living supplies to children in remote areas, in addition to providing essential tutoring resources. For details, please refer to Section 5.5: Social Contribution in this report.



SDG 7. Ensure access to affordable, reliable, sustainable and modern energy for all.

- Target 7.3** By 2030, double the global rate of improvement in energy efficiency.

Gemtek's SDGs Implementation Efforts

- Gemtek has fully phased out traditional linear coil transformers, replacing them with high-efficiency switching transformers. These advanced components deliver average power conversion efficiency exceeding 80%, significantly outperforming conventional designs. The company is also assessing the integration of post-consumer recycled (PCR) materials into its products.
- In the area of energy-efficient product design, Gemtek completed the first phase of testing and validation. By leveraging microcontrollers and current sensors to dynamically adjust and monitor energy consumption based on user scenarios, the company achieved an approximate 53.26% reduction in power usage, advancing its commitment to green, energy-saving solutions.



SDG 8. Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

- Target 8.6** By 2020, substantially reduce the proportion of youth not in employment, education or training.
- Target 8.7** Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.
- Target 8.8** Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

Gemtek's SDGs Implementation Efforts

- Established a "Dual Career Development System" to encourage employees to self-motivate and enhance their skills and performance.
- Introduced the Responsible Business Alliance (RBA) Code of Conduct, reinforced RBA education and training, and established strict rules to prohibit child labor along with relevant remedial measures.
- Successfully implemented the ISO 45001 management system.



SDG 12. Ensure sustainable consumption and production patterns.

- Target 12.5** By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.

Gemtek's SDGs Implementation Efforts

- Selected plastics containing post-consumer recycled (PCR) materials for use in products to help reduce the consumption of natural resources.
- Increased the proportion of PCR plastic materials in products to support energy conservation and carbon reduction goals.
- Prioritized the use of recycled and FSC-certified paper materials for packaging.



SDG 13. Take urgent action to combat climate change and its impacts.

- Target 13.2** Integrate climate change measures into national policies, strategies and planning.
- Target 13.3** Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Gemtek's SDGs Implementation Efforts

- Followed the Task Force on Climate-related Financial Disclosure (TCFD) to assess and disclose the company's governance, strategy, risk management, metrics, and targets related to climate-related risks.
- Completed greenhouse gas inventory and third-party verification, and participated in initiatives such as CDP (Carbon Disclosure Project) and SBTi to establish clear greenhouse gas reduction targets.



SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

- Target 16.5** Substantially reduce corruption and bribery in all their forms.
- Target 16.6** Develop effective, accountable and transparent institutions at all levels.

Gemtek's SDGs Implementation Efforts

- Formulated integrity and ethical management procedures, including the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principle," "Corporate Sustainability Code of Conduct," and the "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedure."
- Gemtek Taiwan Headquarters, Gemtek (Kunshan), and Gemtek Vietnam acquired RBA Silver certification for 2023-2024.
- Gemtek's Taiwan Headquarters implemented the ISO 37001 Anti-Bribery Management System and obtained third-party certification in 2024.

1

Operations and Governance

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 Sustainable Business	Material Topics: Governance and Operations, Business Integrity, Information Security
Management Objectives	Gemtek Technology strives to create the best interests of its shareholders and employees, enhancing corporate profit, safeguarding investor rights, and fulfilling its "sustainable business" goals. Gemtek operates in accordance with the Ethical Corporate Management Best Practice Principles, the Responsible Business Alliance (RBA) Code of Conduct, and information security policies. The company complies with the laws and ethical standards of the countries in which it operates and strictly prohibits all forms of corruption, anti-competitive behavior, and violations of customer rights. Through diligent implementation of business integrity and information security-focused education and training, Gemtek Technology aims to protect the rights and interests of both the company and its customers, enabling sustainable operation and long-term development.
Remedial Actions/ Mechanisms	● Upon thorough investigation of any related complaints or negative incidents, if proven true, a specialized committee will be convened to review and adjudicate the cases. Depending on the gravity of the situation, appropriate actions will be taken, such as disciplinary measures, recovery of unjust gains, or legal prosecution. At the same time, we will strengthen our company's management processes and internal control procedures, utilizing these cases as educational materials to educate all employees and mitigate the risk of future occurrences. ● In the event of an information security incident, reporting and corrective actions are carried out in accordance with the "Information Security Incident Management Procedure."
Responsibility	● The Corporate Sustainability Task Force (a.k.a. ESG Task Force) includes a functional sub-unit responsible for overseeing the Company's implementation of corporate governance, with the Chief Financial Officer (CFO) serving as the designated management representative. ● The Head of the Information Technology Department is the designated management representative responsible for overseeing the Company's Information Security Management System.
Course of Action	● Formulated the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," "Corporate Sustainability Code of Conduct," "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedures," "Employee Feedback Handling Procedure" and other policies related to Ethical Corporate Management. ● Conduct training sessions and meetings, and promote compliance and anti-corruption / anti-bribery awareness through posters and internal announcements. ● Strengthened cloud security by implementing a two-step verification mechanism, requiring both a password and employee-held mobile device to ensure account security. ● Procured high-performance virtual servers and storage to enhance energy efficiency and reduce carbon emissions. ● Deployed internal firewalls to segment network zones and enhance protection of host networks. ● Adopted Managed Detection and Response (MDR) services, enabling real-time detection and immediate blocking of malicious threats with support from external cybersecurity professionals. ● Introduced multi-factor authentication for VPN access to prevent unauthorized logins and enhance the security of remote connections. ● Implemented a Web Application Firewall (WAF) on the official website to effectively defend against Distributed Denial-of-Service (DDoS) attacks and filter application-layer threats, reducing the risk of intrusion. ● Acquired a log analysis and traffic management system to conduct big data analysis of logs, enabling comprehensive monitoring of network activities and identification of abnormal patterns.
Results	● All new employees signed the "Integrity Commitment Statement," achieving a 100% signing rate. ● All employees completed anti-corruption, anti-bribery, and information security training to ensure consistent and comprehensive awareness of corporate integrity and information security across the organization. ● There were no major penalties imposed by authorities for violations related to ethical business conduct, anti-competitive practices / antitrust regulations, conflicts of interest, money laundering, or bribery, nor were there any reported corruption or bribery cases. ● From 2023 to 2024, the Gemtek Taiwan Headquarters, Gemtek (Kunshan) Plant, and Gemtek Vietnam Plant completed external RBA audits and each received Silver Certification. ● In 2024, the Gemtek Taiwan Headquarters adopted the ISO 37001 Anti-Bribery Management System and obtained third-party certification. ● In 2024, Gemtek Technology received the SGS ESG Awards for Sustainable Governance in recognition of its achievements. ● The Gemtek Taiwan Headquarters adopted the ISO/IEC 27001 Information Security Management System and completed the transition to the ISO 27001:2022 version with third-party certification in 2024. ● A total of 19 information security training sessions were held in 2024, with 460 participants and a combined total of 634 training hours. ● A total of 59 disaster recovery drills for various systems were conducted in 2024. ● No information security incidents occurred in 2024. ● No major or minor non-conformities were identified during external audits in 2024, and all 13 information security performance indicators were met.
Evaluation Mechanism	● Risk identification and management are carried out in accordance with the Responsible Business Alliance (RBA) Code of Conduct and the ISO 37001 Anti-Bribery Management System. Effectiveness is evaluated through the PDCA cycle, along with regular internal audits and external verifications. ● The Human Resources Department conducts regular monitoring and inspections in line with the ISO 37001 Anti-Bribery Management System and the Business Ethics and Anti-Corruption/Anti-Bribery Management Procedures. ● An external accounting firm conducts quarterly financial audits and reports the findings to the Audit Committee. ● In compliance with the ISO/IEC 27001 Information Security Management System, internal audits are conducted semi-annually, external audits are performed annually at the Gemtek Taiwan Headquarters, and certification is renewed every three years. ● The Information Security Committee regularly holds management review meetings to establish and review information security objectives and policies, and to ensure the execution of legally compliant information-related operations.

1.1 Operational Performance

Gemtek Technology's consolidated revenue in 2024 is NT\$25,633,886 thousand, a decrease of 1.92% compared to 2023. Looking back at 2024, the world faced numerous challenges, including the ongoing deterioration of U.S.-China relations and increasing global political and economic uncertainties, all of which had a significant impact on global markets. Despite these headwinds, Gemtek remained firmly committed to innovation and R&D, continuing to advance at the forefront of network communication technologies. We successfully transitioned from an indirect to a direct supply model, fostering closer partnerships with end market brand partners. This strategic shift not only improved our gross profit margin but also enhanced our competitive position within the industry.

In response to geopolitical and economic uncertainties, Gemtek began developing its global production footprint as early as 2018, establishing its first overseas facility in Vietnam. With continued expansion, over 70% of our production capacity has now been transferred to Vietnam. This diversified production strategy has significantly reduced our reliance on a single market, mitigating risks associated with trade tensions. As a result, we have maintained a stable supply chain, gained greater cost control, and strengthened our competitiveness in the global marketplace.

Looking ahead, the accelerating global deployment of 5G and the emergence of 6G technologies are expected to drive a new wave of demand for wireless communication products. Gemtek will continue to reinforce its leading technological position and expedite the expansion of its Vietnam operations to meet growing market demand. In navigating a complex and uncertain global environment, we remain agile, committed to sustainable growth, and dedicated to creating long-term value for our company.

In addition to staying at the forefront of technological advancements, achieving "Net Zero" is another critical issue demanding global attention. As a world-class telecommunications company, we recognize our responsibility to prioritize environmental sustainability. At Gemtek, our research and management teams are actively engaged in promoting sustainable environmental practices. In recent years, we have made deliberate adjustments to our production management to ensure environmental friendliness, including the selection of components, manufacturing processes, and packaging. Our commitment to sustainability has become a key strength of our company, integrated into every aspect of our operations.

Gemtek Group's Consolidated Financial Performance of the Past 3 Years

Unit: Thousand NT\$

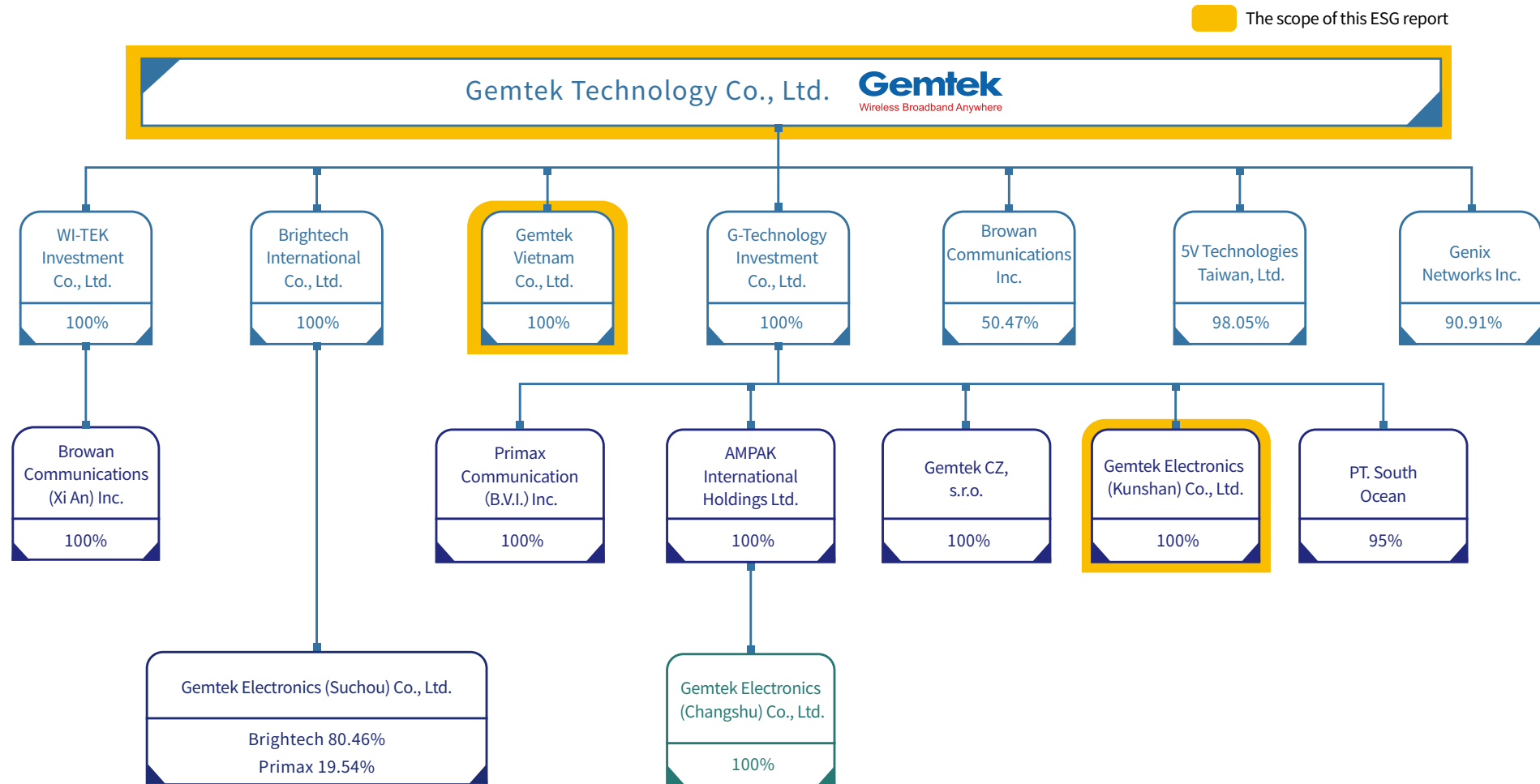
Item / Year	2022	2023	2024
Operating Income	27,899,990	26,136,349	25,633,886
Gross Profit	2,865,274	2,771,157	3,039,247
Operating Profit	728,357	463,625	582,044
Non-Operating Income and Expense	190,976	325,043	318,837
Profit Before Tax	919,333	788,668	900,881
Current Period Net Profit	746,050	545,545	634,258
Other Current Comprehensive Income (Loss) Profit (Net After Tax)	610,824	(611,436)	(852,539)
Total Comprehensive Income of Current Period	1,356,874	(65,891)	(218,281)
Earnings Per Share	1.70	1.55	1.56
Employee Compensation and Benefits	2,910,364	2,859,834	3,007,094
Dividends Paid to Shareholders*	591,712	615,576	641,832
Payments to the Government*	13,058	67,965	78,927
Subsidies Provided by the Government*	47,691	30,949	60,314

Note:

1. Employee compensation and benefits include: employee salaries and bonuses, old and new labor pension funds, meal expenses, labor/health insurance, group insurance, personnel expenses, and remuneration of directors and supervisors.
2. Payments to the government include: profit-seeking enterprise income tax, land value tax, house tax, stamp tax, vehicle license tax, and fuel tax etc.
3. Subsidies provided by the government include: research and development investment tax credits.
4. Generated direct economic value includes: operating income.
5. Distributed economic value includes: employee compensation and benefits, dividends paid to shareholders*, and payments to the government*.
6. Retained economic value includes: current period net profit.
7. * Only shows the individual financial statements for Gemtek Technology, excluding subsidiaries.

Subsidiaries and Affiliated Companies

The consolidated financial statements include all subsidiaries and affiliated entities of Gemtek Technology. The corporate structure of the Gemtek Group as reflected in the consolidated financial statements is illustrated below:



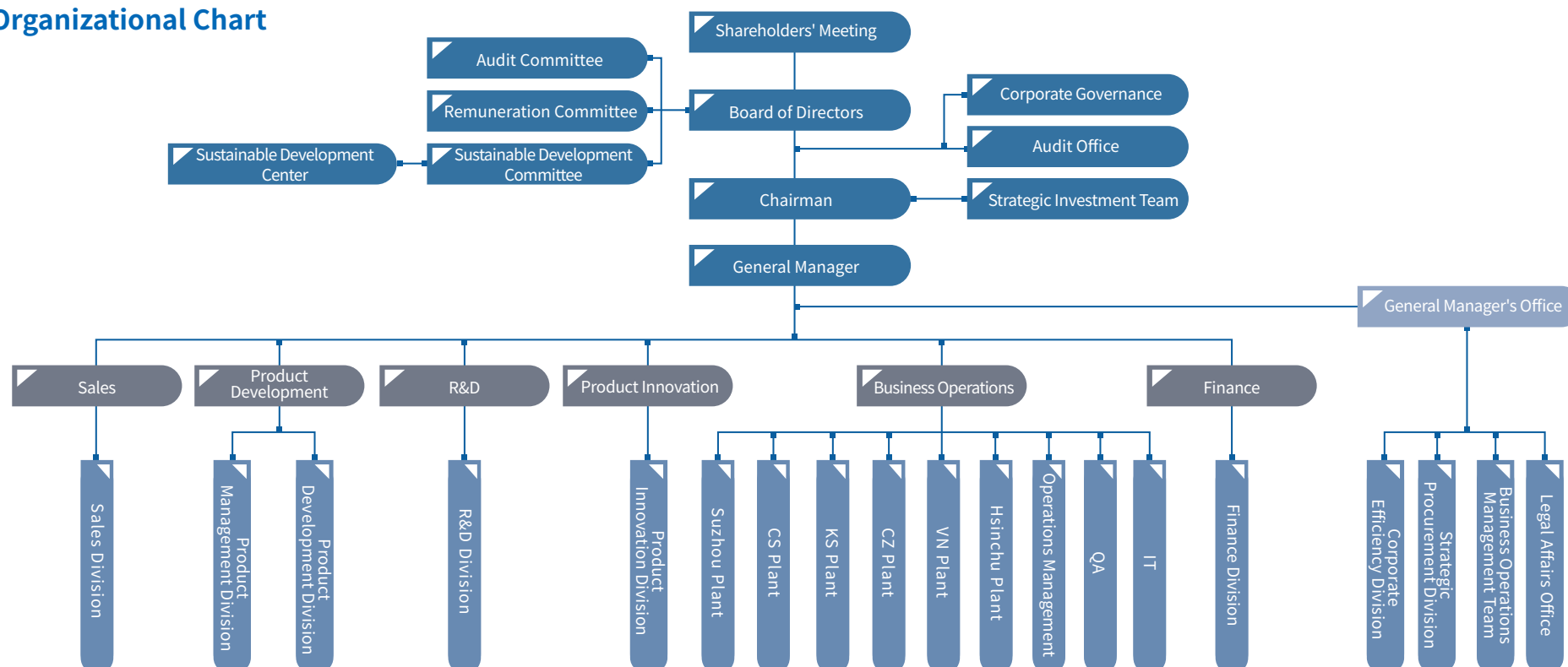
Note: The consolidated financial statements do not include AMPAK Technology Inc., BandRich Inc., PT. South Ocean, Free PP Worldwide Co., Ltd., & subsidiaries, and WI-TEK Investment Co., Ltd. & subsidiaries.

1.2 Corporate Governance

Gemtek Technology firmly believes that establishing a sound corporate governance system, is essential to maximizing stakeholder value. To safeguard investors' rights and interests, the Company is committed to maintaining an effective Board of Directors to ensure operational stability, appointing dedicated personnel to oversee the collection and disclosure of material company information, and implementing a spokesperson system in compliance with regulations. The Board also periodically reviews the appropriateness of the Company's remuneration system. To further strengthen governance, the Audit Committee, Remuneration Committee, and Sustainable Development Committee have been established under the Board of Directors to oversee company policies and general affairs in accordance with the Articles of Incorporation.

In 2021, to reinforce corporate governance practices, the Board of Directors appointed Mr. Zhi-hong Lin, the Company's Chief Financial Officer, as the Corporate Governance Supervisor. This role is responsible for overseeing governance-related affairs, including administrative matters concerning the Board of Directors, Audit Committee, Remuneration Committee, and Shareholders' Meetings. Additional responsibilities include organizing director onboarding and continuing education, collecting relevant data, and providing legal guidance to the Board.

Organizational Chart



Board Selection, Composition, and Operations

The Board of Directors serves as the Company's highest governance and decision-making body, overseeing overall business operations and management. In accordance with the Company's Articles of Incorporation and the Board Election Regulations, directors are elected through a candidate nomination system. The Company encourages shareholder participation in the nomination and election process, with all related procedures conducted and disclosed in compliance with applicable laws. Directors are elected every three years through a full re-election process. The current Board comprises nine directors, including three independent directors, each serving a three-year term. The current term began on June 9, 2022. All directors are over the age of 50, and one director is female. All directors hold Republic of China (Taiwan) nationality. In 2024, a total of eight Board meetings were held, with an average attendance rate of 92% among all directors. For details on the Board's composition, educational and professional background, and nomination procedures, please refer to pages 4–9 of Gemtek Technology Co., Ltd.'s 2024 Annual Report.

Gemtek Technology values board diversity. The composition of the Board takes into account the Company's scale of operations, stakeholder perspectives, and practical management requirements. Board members are expected to possess the professional knowledge, skills, and character necessary to fulfill their responsibilities, as well as the ability to respond to potential business challenges. The number of Board seats is determined based on these considerations. In selecting independent directors, the Company carefully evaluates each candidate's professional qualifications and their ability to exercise independent judgment, with the aim of strengthening corporate governance and promoting a well-balanced and effective board structure. The Company has also developed appropriate diversity policies based on its business status, operational model, and future development needs. All nine current directors possess the professional expertise required for the Company's operations. Their diverse backgrounds enable them to provide valuable insights from different perspectives. In addition, their extensive experience in business management, leadership, and industry practices contributes to enhancing the effectiveness and governance performance of the Board.

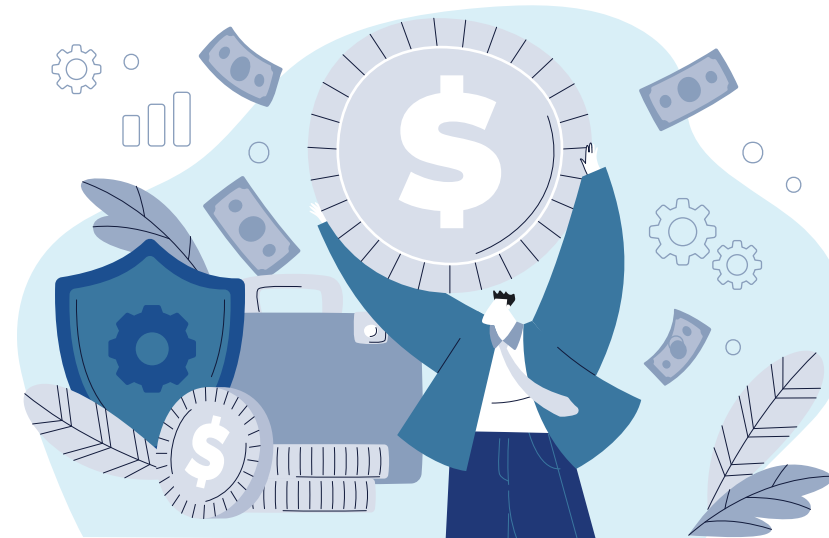
In addition to promoting board diversity, Gemtek Technology places great emphasis on the independent functioning and transparency of the Board of Directors. Both directors and independent directors act as independent individuals and exercise their duties in accordance with the Company's Articles of Incorporation.

For any agenda item in which a director or the legal entity they represent has a conflict of interest, the director is required to disclose the material aspects of the conflict at the board meeting, in accordance with Article 15 of the Company's Rules of Procedure for Board Meetings. If the matter may potentially harm the interests of the Company, the director must recuse themselves from discussion and voting and may not act as a proxy for other directors in voting. Additionally, if a director's spouse, relative within the second degree of kinship, or a company under their control or subordinate relationship has an interest in the matter, the director is deemed to have a personal interest in the agenda item. For information on directors' recusals from discussion and voting due to conflicts of interest, please refer to pages 66–68 of Gemtek Technology Co., Ltd.'s 2024 Annual Report.

Remuneration Committee

On December 27, 2011, Gemtek Technology established a Remuneration Committee to enhance corporate governance and improve the company's compensation policies for directors and managers. The committee, composed of three independent directors, is responsible for reviewing and overseeing the company's remuneration guidelines. At least 2 meetings are held by the committee each year. Key responsibilities of the committee include approving director compensation, reviewing managerial performance and the overall compensation structure, as well as determining salaries and incentive packages for managerial personnel. A total of 4 meetings were held in 2024, with an average attendance rate of 100%.

Title	Name	Meetings Attended	Rate of Attendance
Convener	Zhao, Yao Geng	4	100%
Member	Wang, Zhu San	4	100%
Member	Chang, Zhi Yang	4	100%



Pursuant to Article 20 of the Articles of Incorporation, the Company shall, after deducting employee bonuses and remuneration benefits of directors from the current year's pre-tax benefits, allocate 13.5% for employee profit sharing bonuses and no more than 1.8% for the remuneration benefits of directors and supervisors. Employee profit sharing bonuses are to be granted in the form of securities or cash to eligible company employees, and such occurrences will be mentioned and reported during the shareholders' meeting. However, in the event of accumulated losses, the Company shall not distribute bonuses.

Upon the closing of the Company's annual financial accounts, if surplus profit is determined, the Company shall first pay taxes and make up for all past losses; then, set aside a 10% legal capital reserve and allocate or reverse special reserve from earnings in accordance with laws or regulatory requirements. The remainder of the profits, shall be combined with retained earnings from prior years and allocated as shareholders' dividends, subject to a proposal by the Board of Directors and approval by shareholders at a shareholders' meeting.

Since the Company is in a growth phase, its dividend policy takes into consideration the overall environment and industry characteristics. The financial structure and earnings performance are key factors in determining the amount and type of surplus distribution. Bearing in mind the Company's funding needs and long-term financial planning, while also meeting shareholders' expectations for cash returns, surplus earnings are primarily distributed in the form of cash dividends. Stock dividends may also be distributed. However, the amount of cash dividends distributed each year must represent at least 10% of the total annual dividend distribution, including both cash and stock.

Note: Executive compensation at Gemtek Technology is not yet linked to sustainability-related performance indicators.

Audit Committee

On June 18, 2019, Gemtek Technology established an audit committee composed of three independent directors. Their responsibilities include overseeing the company's financial statements, evaluating the effectiveness of the internal control system, monitoring financial business processes, addressing matters involving directors' conflicts of interest, and reviewing major transactions and derivatives transactions. They also handle the loaning of funds, making endorsements or guarantees, fundraising, and the issuance or private placement of securities. Additionally, the committee is responsible for the appointment, dismissal, and remuneration of certified public accountants, as well as the appointment and dismissal of supervisors in finance, accounting, or internal audit. In 2024, the Audit Committee convened 7 times, achieving an average attendance rate of 95%.

Title	Name	Meetings Attended	Rate of Attendance
Convener	Wang, Zhu San	7	100%
Member	Zhao, Yao Geng	7	100%
Member	Chang, Zhi Yang	6	86%

Directors' Continuing Education

To enhance the competencies of its Board members, Gemtek Technology periodically arranges continuing education programs for board members to strengthen their professional knowledge. In 2024, all 9 members participated in the company's advanced training for directors, accumulating a total of 54 hours of training. All directors of the board have completed the required hours for continuing education prescribed by law. For details on directors' continuing education, please refer to page 32 of Gemtek Technology Co., Ltd.'s 2024 Annual Report.

Board Performance Evaluation

On March 10, 2020, in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," the Board of Directors passed the "Board Performance Evaluation Measures," which regulates the frequency, period, scope, implementer, and procedures for board performance evaluation. The 2024 evaluation of the effectiveness of the board of directors was carried out in the form of a "Self-evaluation" conducted by individual board members and functional committees. The items that are evaluated include the following aspects: degree of participation in the company's operations; improvement of board decision quality; the composition and structure of the board of directors; the selection and continuing education of directors; and internal control. According to the 2024 evaluation, the overall average score indicates that the effectiveness of the board of directors and functional committees is good.

Gemtek Honored with the "ESG Awards: Sustainability Governance Award" by SGS

In October 2024, SGS hosted its annual awards ceremony and industry forum at the Taipei Marriott Hotel, with a focus on recognizing excellence in quality management, sustainable development, and digital transformation. Among the three major award categories, ISO Plus Awards, ESG Awards, and IT Awards, Gemtek Technology received the "ESG Awards: Sustainability Governance Award," acknowledging the company's continued progress and commitment in the area of sustainability governance.

In light of global sustainable development trends, Gemtek established its Sustainable Development Committee on March 13, 2023, as a functional committee under the Board of Directors. In the same year, the company set forth its short-, medium-, and long-term ESG goals, accompanied by corresponding implementation plans. These initiatives underwent risk and benefit assessments to evaluate feasibility, and were subsequently reviewed and approved by the General Manager, the Sustainable Development Committee, and the Board of Directors prior to implementation. Moving forward, progress toward ESG targets and overall sustainability performance will be regularly reviewed and reported to both the Committee and the Board, reinforcing cross-functional collaboration and ensuring responsiveness to stakeholder expectations.

This "ESG Awards: Sustainability Governance Award" recognition from SGS underscores the effectiveness of Gemtek's sustainability governance efforts. The company remains committed to enhancing its ESG performance and advancing sustainable development across all areas of operation.

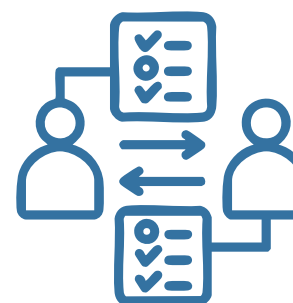


1.3 Risk Management

Since its establishment, Gemtek Technology has consistently upheld the principles of professionalism, integrity, and service across all operations. The management team remains diligent in tracking technological trends and industry developments, enabling the timely identification and management of potential risks to minimize operational disruptions. Risk assessment, management, and response measures are implemented by each functional unit in accordance with its responsibilities, with a focus on analyzing both risks and opportunities. Based on these assessments, action plans are developed to safeguard the interests of employees, shareholders, partners, and customers, enhance corporate value, and ensure the optimal allocation of company resources.

Risk Management Framework

Gemtek Technology adopts a two-tiered risk control mechanism. The "First Line of Defense" is handled by the responsible departments or personnel, who are tasked with the initial identification, assessment, and design of control measures to mitigate potential risks. The "Second Line of Defense" involves review meetings led by deputy general managers or higher-level executives, with final approval and decisions made by the Chairman of the Board. This level is responsible not only for feasibility assessments but also for comprehensive evaluation of various risks. To address potential operational impacts, the company has established business continuity plans. In the event of an abnormal or emergency situation, Gemtek will activate its Business Continuity Management (BCM) procedures in accordance with current corporate policies. The risk management framework is illustrated in the table below.

Risk Management Framework – Key Assessment Items	First Line of Defense Direct Risk Control Units (Responsible Departments)	Second Line of Defense Risk Review and Control
- Climate change risk - Risk of production disruption from natural disasters - Risks from fire, power outages, and other abnormal incidents - Terrorism risk - Raw material supply risks - Interest rate, foreign exchange & financial risks - High-risk or highly leveraged investments, lending of funds to others, derivatives trading - Investments in Mainland China and subsidiaries - Plant or production expansion - Information and communication disruption risk - Low-carbon product/market transition risk - Human capital and business ethics risk - Environmental, health, and safety risk	- Corporate Efficiency Division (Facility Management, HR, General Affairs, EHS) - Corporate Efficiency Division (Facility Management, HR, General Affairs, EHS) - Manufacturing, IT - Materials, HR, General Affairs - Materials, Procurement - Finance - Finance - Finance - Facility Management - IT, Facility Management - R&D - HR, EHS, Sales, Procurement, and Finance - Corporate Efficiency Division (Facility Management, HR, General Affairs, EHS), Manufacturing	Key Members Involved in BCM Activation: (General Manager, Chief Operating Officer, Chief Financial Officer, Manufacturing, Sales, Materials, IT, HR, General Affairs, Facility Management, EHS, Procurement, R&D, etc.) Final decisions are reviewed and approved by the Chairman of the Board, and subsequently reported to the Board of Directors. 

Risk Assessment and Management

Gemtek Technology conducted risk identification across 45 risk factors, from which 10 key risks were selected for targeted risk analysis and management in 2024.

Gemtek Technology – 2024 Key Risk Table

Risk Category	Internal/External Causes	Risk Control Measures
 Technological and Economic Risks (Non-Human Factors)	Internal Causes	
	1 Digital Information Security Risk	In light of its digital transformation initiatives, Gemtek Technology recognizes digital information security as a critical aspect of both business risk and opportunity. To strengthen information security across daily operations and management, the company has established a cross-departmental and cross-functional task force and formulated an "Information Security Policy" aligned with the international standard ISO/IEC 27001:2022, which serves as a guiding framework for its information security practices. At the same time, Gemtek continues to implement advanced technology tools and enhance management mechanisms. Regular internal audits and employee training sessions are conducted to ensure the effective implementation of information security and privacy protection.
	2 Disruption of IT Systems or Telecommunications	Gemtek Technology has established an "Information Operations Business Continuity Management Procedure" and a "Business Management Continuity Plan" to ensure robust system backup and data recovery capabilities. The company also maintains its uninterruptible power supply (UPS) systems to prevent data loss and protect the integrity of operational information, thereby supporting the effective implementation of business continuity management.
	External Causes	
	3 Natural Disasters (e.g., earthquakes, typhoons, fires, floods, abnormal climate conditions)	Gemtek Technology has implemented an "Emergency Preparedness and Response Procedure" and a "Business Continuity Management Plan" to effectively respond to potential business disruptions. By establishing advance response measures and conducting regular simulation drills, the company ensures operational continuity during emergencies and enables the restoration of normal business activities in a timely manner.
	4 Power or Water Supply Disruptions	Based on its business continuity management efforts, Gemtek Technology has strengthened its response measures for potential disruptions in water and power supply, while reinforcing internal systems to maintain uninterrupted operations. The company has established a set of key documents and procedures, including the "Emergency Preparedness and Response Procedure," "Business Continuity Management Plan," "Electrical Room Operations Manual," and "Information Operations Continuity Management Procedure" to proactively prevent and manage related risks.

Risk Category	Internal/External Causes	Risk Control Measures
 Personal, Social & Organizational Aspects (Human-Related Factors)	Internal Causes	5 Human Capital and Business Ethics Risk 1/ The workforce ecosystem has evolved due to drastic changes in the global environment and the rise of social entrepreneurship, presenting new challenges and opportunities for human capital management. Potential risks include the misuse of child labor, forced labor, discrimination and harassment, the need for inclusive and fair recruitment practices, comprehensive employee development programs, and more flexible, competitive compensation and benefits systems. Gemtek is acutely aware of the significance of this trend and is committed to advancing sustainable human capital strategies. With people-centered values at its core, the company promotes constructive labor relations and strives to foster a safe and inclusive workplace environment. At the same time, strengthening business ethics is critical to responsible corporate governance. Gemtek continues to enforce anti-corruption and anti-bribery policies, strengthen the approval process and internal control of sensitive transactions, and uphold integrity and compliance across all operations. These efforts help mitigate the potential impact of ethical risks and work collectively to promote steady business growth and long-term value creation. 2/ The company has established relevant procedures such as the "Corporate Sustainability Code of Conduct," "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedure," and the "Human Rights and Whistleblower Protection Procedure" to prevent and manage potential risks.
	External Causes	6 Disease Outbreak 1/ Pandemic Emergency Response Center: Gemtek Technology has established a Pandemic Emergency Response Center to oversee disease prevention efforts across its global operation sites. In compliance with local outbreak conditions and government regulations, the company implements a range of preventive measures to contain the spread of disease and ensure business continuity. In addition, Gemtek has set up internal communication channels for disease updates, enabling supervisors and employees to stay informed about the company's latest policies in response to ongoing outbreaks. 2/ The company has established an "Emergency Preparedness and Response Procedure" and a "Business Continuity Management Plan" to prevent and mitigate risks associated with the spread of infectious diseases.
		7 Key Supply Chain Shortage 1/ Strengthening Global Management Capabilities: The U.S.-China trade war and the COVID-19 pandemic have posed unprecedented challenges to the global supply chain. In response, Gemtek continues to enhance its global footprint by strengthening both its resilient manufacturing capabilities and global supply chain management to achieve more effective corporate oversight and integration of upstream and downstream partners. 2/ The company has established a "Supplier Management Procedure" and a "Supply Chain Disruption Management Guideline" to prevent or mitigate the risk of supply shortages.

Risk Category	Internal/External Causes	Risk Control Measures
 Environmental Aspects	Internal Causes	Green energy concepts are incorporated at the product design stage, with all materials subject to inspection to ensure compliance with energy-efficiency standards. Intelligent software design is also incorporated to reduce overall power consumption at the product level. Throughout the entire product lifecycle, the company places strong emphasis on meeting environmental requirements to minimize potential future impacts on the environment. Gemtek is committed to advancing efforts across three key areas: 8 Green Products (1) Use of Environmentally Friendly Materials: Reduce the use of hazardous substances in our current products. Use materials that retain recyclable or reusable value. (2) Recyclable/Reusable: Design products that are easy to recycle, reuse, and disassemble. (3) Energy Efficiency: Minimize energy consumption during product use.
	Climate Change	(1) Monitor global climate change trends. Conduct greenhouse gas (GHG) inventories, and obtain third-party verification statements. (2) Identify climate-related risks and opportunities with significant financial impact in accordance with the TCFD framework, and develop corresponding response measures. (3) Gemtek Taiwan headquarters and the Vietnam facility have both obtained ISO 50001 Energy Management System certification. (4) In 2024, Gemtek's Vietnam facility installed solar power systems and used 958,394 kWh of solar energy over the course of the year.
	External Causes	Gemtek Technology has implemented the ISO 14001 Environmental Management System by embedding regulatory compliance procedures into daily operations to ensure systematic management of environmental risks. All environmental permits and regulatory filings are handled in accordance with applicable laws. To continuously enhance management effectiveness, Gemtek conducts regular internal audits and implements corrective and preventive actions for any identified non-conformities, ensuring timely resolution and continuous improvement. Enhancing employee awareness of environmental regulations and compliance is also a key priority. Through regular training sessions and hands-on guidance, the company reinforces environmental awareness and a sense of responsibility among its workforce. In addition, Gemtek has established a reporting and corrective mechanism for abnormal incidents, enabling early detection of risks and timely response. These efforts help ensure stable environmental performance and reinforce the company's commitment to sustainable development and regulatory compliance. 10 Compliance with Environmental Regulations

1.4 Integrity Management

Business Ethics Policies

Prohibition of Corruption:

Oppose all forms of corruption and bribery to uphold integrity and ethical conduct among employees.

Avoidance of Conflicts of Interest:

Prevent employees and management from engaging in conflicts of interest to ensure that company interests remain the top priority.

Prohibition of Fraud:

Prohibit all forms of fraudulent behavior, including false advertising and misleading information.

Anti-Money Laundering:

Prevent the company from being used for money laundering activities and ensure compliance with relevant anti-money laundering regulations.

Prohibition of Anti-Competitive Behavior:

Comply with competition laws to ensure fair and ethical practices with industry peers.

Information Security:

Protect customer data and company information from potential threats and cyberattacks.

Integrity and Ethical Business Practices

Gemtek Technology has established a comprehensive set of policies and procedures to promote ethical conduct and integrity, including the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," "Corporate Sustainability Code of Conduct" (which incorporates the Responsible Business Alliance [RBA] Code of Conduct and the ISO 37001 Anti-Bribery Management System), "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedure," "Employee Feedback Handling Procedure," and "Procedure for Refusing Participation in unethical Conduct." These standards apply to directors, managers, employees, and suppliers, requiring them to act with self-discipline, avoid conflicts of interest whenever possible, and refrain from engaging in any form of corruption or bribery. They must not exploit their position or influence for personal or third-party gain, nor retaliate against whistleblowers.



Gemtek prohibits the following actions by directors, managers, employees, and individuals with substantial control:

- Engaging in dishonest or unethical behavior
- Offering or accepting bribes
- Providing illegal political donations
- Making improper charitable contributions or sponsorships
- Receiving inappropriate gifts, services, entertainment, or other improper benefits
- Infringing on intellectual property rights
- Engaging in unfair competition



- Preventing conflicts of interest
- Avoiding personal gain from company-related decisions
- Fulfilling confidentiality obligations
- Ensuring fair trade practices
- Protecting and properly using company assets
- Complying with all applicable laws and regulations



ISO 37001 Anti-Bribery Management System

Validity of this Certificate : 2027/12



Gemtek places great emphasis on upholding business ethics and integrity, adopting a zero-tolerance policy toward any form of unethical or dishonest conduct. This principle serves as a cornerstone of the company's culture, ensuring that all business operations are conducted in accordance with the highest ethical standards. To further strengthen ethical governance and ensure the effective implementation of related policies, Gemtek has established a comprehensive management framework that includes risk assessment mechanisms, procedural documentation, and operational guidelines, all with the full support of the Board of Directors and senior management. These efforts have significantly enhanced the company's risk management and compliance capabilities. In 2024, Gemtek's Taiwan headquarters obtained ISO 37001 certification for its Anti-Bribery Management System. The company has also extended its anti-bribery policies and related practices to the Gemtek (Kunshan) facility and the Gemtek Vietnam facility, embedding integrity management into the company's daily operations.

To strengthen employees' awareness of integrity and legal compliance, Gemtek regularly promotes its integrity-related policies and codes of conduct by publishing them on the company's internal website and bulletin boards. In addition, periodic training sessions and awareness campaigns are held to reinforce employees' understanding and adherence to ethical standards and integrity in the workplace.

Target Audience	Communication Method	Participants	Total	Participation Rate
Board Members	- Signing of the Anti-Bribery Declaration - Annual anti-corruption awareness campaigns - Training course on "Preventing and Responding to Insider Trading"	9	9	100%
Employees	- All Gemtek employees must sign the "Integrity Commitment Statement" - Policies are announced on the corporate intranet and office bulletin boards - Annual completion of anti-corruption and anti-bribery training	4,346	4,346	100%
	RBA training for new employees^{Note1}	3,896 ^{Note2}	3,896 ^{Note2}	100%
	Corporate sustainability awareness training for new employees^{Note1}	82	82	100%
Suppliers / Customers	All customers, suppliers, service providers, and contractors who engage in business transactions with Gemtek are required to sign a "Procurement Agreement" or "Integrity Commitment Statement (Supplier)"	378	426	89% ^{Note4}

Note:

- The reported figure represents the combined total from Gemtek (Kunshan) Facility and Gemtek Vietnam Facility.
- New employees at the Taiwan Headquarters receive "Corporate Sustainability Awareness Training," while employees at Gemtek (Kunshan) and Gemtek Vietnam Facilities undergo "RBA Training."
- The number of individuals receiving training includes all participants, including those who resigned before completing the program.
- As certain suppliers are designated by customers and therefore unable to sign the Company's standard procurement agreement, the return rate of signed contracts has fallen short of expectations. To actively uphold integrity and ethical standards, the Company has implemented an alternative approach by providing a standalone "Integrity Commitment Statement" for such cases, ensuring that the principle of ethical conduct remains firmly upheld in all business partnerships.

From 2022 to 2024, there were no major penalties imposed by regulatory authorities on the Company for violations related to ethical business conduct, anti-competitive practices/antitrust, conflicts of interest, money laundering/illicit transactions, or corruption and bribery. Additionally, there were no reported complaints, whistleblower cases, or incidents related to political contributions concerning these matters.

Reported Cases of Integrity Violations, Corruption, or Bribery (Past Three Years)

2022-2024	Violations of Ethical Business Conduct	Violations of Anti-Competitive Practices / Antitrust	Conflicts of Interest, Money Laundering, and Illicit Transactions	Corruption and Bribery
Number of Complaints Filed	0	0	0	0
Cases in Progress	0	0	0	0
Cases Closed	0	0	0	0

Regulatory Compliance

Gemtek Technology is committed to complying with all relevant domestic and international laws and regulations. The Company actively monitors directives and regulatory developments that may have significant implications for its operations. Laws and regulations related to labor, occupational health and safety, environmental protection, finance, information security, intellectual property, and various commercial practices are identified and reviewed regularly. Internal management procedures and operating guidelines are updated accordingly. The Company has established a Legal Department responsible for providing legal consultation and ensuring compliance with applicable laws and regulations. This department also works closely with external legal advisors and conducts periodic awareness sessions to help employees understand and adhere to legal requirements across all business operations, thereby reducing the risk of violations.

Gemtek has revised relevant internal policies and documents in alignment with the Responsible Business Alliance (RBA) Code of Conduct Version 8.0. Additionally, in preparation for implementing the ISO 37001 Anti-Bribery Management System, the Company has proactively revised or established internal documents to ensure compliance with system requirements. In 2024, there were no major violations related to social, environmental, economic, marketing and product labeling, or product and service health and safety issues.

Note:

Major violation refers to any single penalty exceeding NT\$1 million.

1.5 Information Security Management

Information Security Policy

- All full-time employees, contract staff, and dispatched personnel engaged by the company are required to fully understand and comply with the information security policy and its related standards.
- All personnel have a responsibility and obligation to safeguard the information assets they access or use, protecting them from unauthorized access, alteration, destruction, or improper disclosure.
- Job assignments should reflect a clear separation of duties, with well-defined roles and responsibilities. Employees should be granted only the access and information necessary to perform their jobs, helping to prevent unauthorized changes or misuse of data and services.
- Employees are obligated to protect the company's sensitive information and must not access, use, disclose, or share such information without authorization, especially with colleagues, vendors, or clients who are not directly involved.
- All personnel must install antivirus software on their personal computers and keep virus definitions up to date. The installation, use, or download of illegal or unauthorized software on company information assets is strictly forbidden.
- If an information security incident occurs, the responsible department must report it promptly in accordance with established incident response procedures.
- Business continuity procedures for information operations should be established. Critical systems must be equipped with appropriate backup or monitoring mechanisms, with regular testing and drills conducted to ensure uninterrupted business operations.
- Risk and security factors must be taken into consideration prior to the development of new systems or the deployment of IT infrastructure, to prevent potential threats to system security.
- Internal audit and risk assessment procedures for information security should be established. Regular audits and risk evaluations of information assets must be conducted to ensure compliance with security requirements and the ongoing effectiveness of the information security management system.
- Any actions that compromise information security and involve illegal conduct will result in disciplinary measures, and employees may also be held legally responsible.

Personal Data Protection Policy

- All full-time employees, contract staff, and dispatched personnel engaged by the company are expected to fully understand and comply with this Personal Data Protection Policy and its related guidelines.
- Security Management of Personal Data Storage: Physical documents must be filed in individual folders and stored in designated locked cabinets. Access to electronic data is restricted through permission controls in accordance with information security policies.
- Job applicants, current employees, and former employees have the legal right to request deletion, access, review, supplementation, or correction of their personal data, and the company must not deny such requests.
- In the event of any infringement of rights, individuals may file a complaint or report the issue through the company's designated email address or other official channels.
- If an investigation confirms a violation of this policy or any applicable privacy or data protection laws, the company will take disciplinary action against the responsible party. Legal action or claims for damages will be pursued when necessary, and all efforts will be made to minimize further harm.



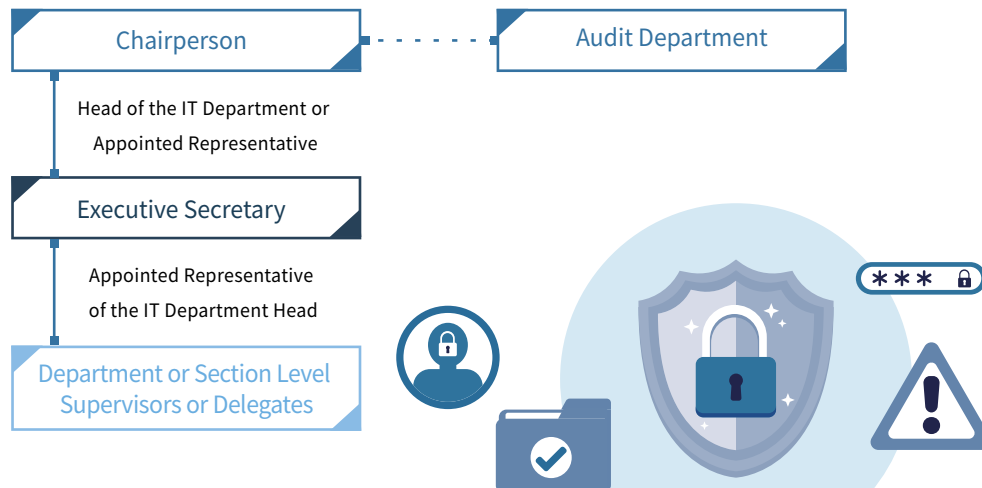
Information Security Management

Gemtek is committed to strengthening its information security practices to ensure that all information assets comply with the confidentiality, integrity, and availability standards defined by the ISO 27001 Information Security Management System (ISMS). These efforts are designed to reduce the risk of data loss, theft, leakage, tampering, misuse, or intentional damage, while also ensuring the continued operation of critical systems and business functions. At the same time, Gemtek ensures full compliance with relevant laws, regulations, and stakeholder expectations by implementing an Information Security Policy that requires all personnel to understand and follow in accordance with applicable procedures and guidelines. To further support its information security efforts, Gemtek established the Information Security Committee in 2010. The committee plays a key role in maintaining the effectiveness of the company's information security management system and is responsible for driving and coordinating related initiatives. Chaired by the head of the IT department or a designated representative, the committee holds regular management review meetings to set and evaluate security goals and policies, ensuring that all information-related operations remain aligned with applicable laws and regulations. In 2024, the committee held two review meetings, which addressed seven management review input items, including feedback on Information Security Management System (ISMS) implementation and internal audit results, as well as three output items, such as required documentation and records of review outcomes that must be retained by the organization.

To implement an effective information security management system, related measures must adhere to international standards and meet stakeholder expectations for information security. In support of this goal, the Company adopted ISO 27001 in 2010 and completed the transition to the ISO 27001:2022 standard in August 2024, receiving third-party certification in the process. This system has greatly enhanced Gemtek's ability to manage and enforce information security practices, helping to safeguard the assets of both the Company and its customers.

Validity of the Certificate : 2028/08

Information Security Committee Organizational Structure Diagram



ISO 27001 Information Security Management System Certification



Gemtek strictly upholds its contractual obligations and confidentiality commitments to clients. In compliance with ISO/IEC 27001, the Company has implemented the "Office Information Security Management Procedure" and the "Information Security Management Manual" to govern related operations. These measures aim to prevent unintentional violations of intellectual property rights and to safeguard the privacy and protection of personally identifiable information. The Taiwan headquarters serves as the Group's Information Security Center, extending its information security policies and practices to Gemtek (Kunshan) and Gemtek Vietnam. All operations are managed in accordance with the principles of the ISO 27001 management system.

To ensure the security of network communications, Gemtek has established the "Network and Communication Security Management Procedure" to continuously strengthen information protection and network operations management. A comprehensive email filtering platform has been implemented to block malicious threats such as viruses, spam, and phishing emails. In addition, a two-factor authentication mechanism has been introduced, requiring both a password and the employee's mobile device to strengthen account protection and enhance overall security. Gemtek also promotes energy efficiency and carbon reduction by continuously consolidating servers and upgrading to high-performance virtual hosts and storage systems. To enhance network security, Gemtek has deployed internal firewalls and segmented its network to better protect server environments. The Company has also implemented a Managed Detection and Response (MDR) system along with incident response services, supported remotely by external cybersecurity experts. To prevent unauthorized access, VPN connections are secured with multi-factor authentication. Additionally, a Web Application Firewall (WAF) has been installed on the official website to effectively block DDoS attacks and reduce the risk of cyber intrusions. Gemtek has also implemented a log analysis and traffic management system to conduct big data analysis of network logs, allowing for better visibility into network activity and the detection of unusual behavior patterns. Meanwhile, visitors who need internet access are required to complete either a "Visitor Internet Access Request Form" or a "Visitor Registration Form" in advance. Once approved, they will receive a temporary Wi-Fi account and password. Access is restricted to the designated guest wireless network, and connecting to the company's internal network or any unauthorized network areas is not allowed.

To raise awareness of information security among employees, all Gemtek facilities regularly share briefings on recent cybersecurity incidents to highlight key risks and recommended precautions. Additionally, the company conducts training sessions covering topics such as security policies and network safety. In 2024, a total of 19 sessions were held, with 460 participants and a combined total of 634 training hours.

Gemtek has established a Business Continuity Management (BCM) process to reduce the risk of disruptions to its information systems. Within this framework, the company has defined specific recovery procedures and identified the necessary hardware, software, and support resources. The company also conducts regular Business Continuity Plan (BCP) drills, which include system and database backup and restoration, as well as service recovery exercises. The primary participants in these exercises are professional IT personnel. In 2024, Gemtek carried out a total of 59 disaster recovery exercises across various systems, simulating a range of impact scenarios. These drills play a key role in ensuring the continued operation of information systems and minimizing potential losses.

To assess the effectiveness of its information security controls and keep the Information Security Committee updated on the system's status, Gemtek has defined 13 information security indicators, monitored on a monthly, quarterly, semi-annual, and annual basis. The Company also holds two internal management review meetings and undergoes one external audit each year to ensure the ongoing relevance, sufficiency, and effectiveness of its Information Security Management System (ISMS). In 2024, all Gemtek sites successfully achieved their information security performance targets, and the external audit of the Taiwan headquarters found no major or minor deficiencies.



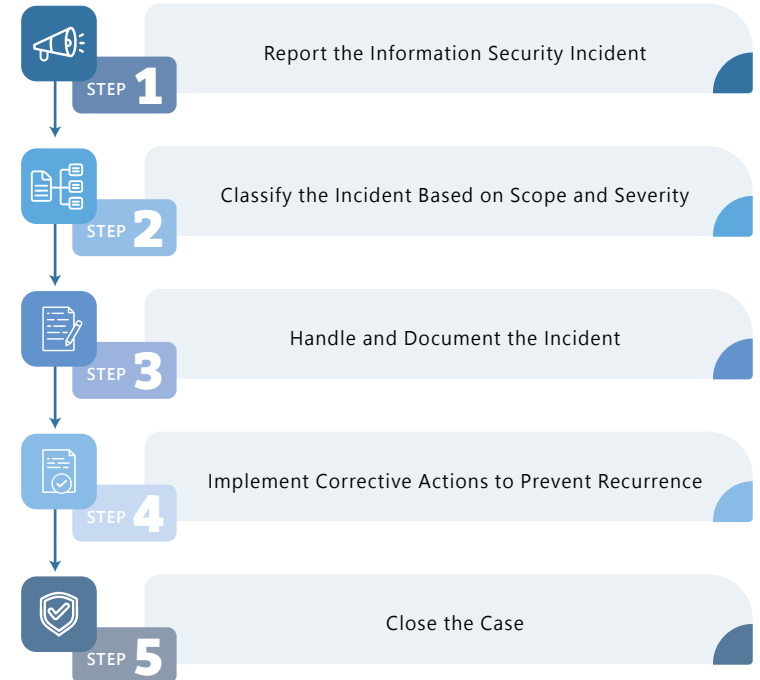
Information Security Incident Management Procedure

Gemtek follows the "Information Security Incident Management Procedure" to standardize the classification, reporting, handling, tracking, and documentation of information security incidents. This structured approach ensures timely reporting and effective response in the event of an incident, helping to maintain the continuity of business operations. The Company defines a "major information security incident" as any event involving intrusion, damage, tampering, deletion, encryption, data theft, or denial-of-service attacks (DDoS) targeting its IT systems or official website, which results in an inability to operate or deliver services normally, or poses a risk of personal data or internal document leakage. When a suspected information security incident occurs, it must be reported to the responsible personnel in the IT department. If the designated contact confirms it as an information security incident, the details must be documented using the "Information Security Incident Report and Handling Record Form." Updates on the incident's progress and resolution are then reported back to the designated contact. In 2024, Gemtek did not encounter any major information security incidents.

Information security incidents reported between 2022 and 2024, including cases of confidential data leaks and database intrusions, are listed in the table below.

Year	Website Attacks and Damages	Confidential Data Leak	Database Intrusion
2022	0	0	0
2023	0	0	0
2024	0	0	0

Information Security Incident Reporting Procedure



Personal Data Protection Management

Gemtek is committed to the responsible use and protection of personal data and rights for both job applicants and employees. To support this commitment, the company has implemented a "Personal Data Protection Policy" in accordance with the Personal Data Protection Act and its Enforcement Rules. The policy applies to all personnel across the Gemtek Group, including those at the Taiwan headquarters, Gemtek (Kunshan), and Gemtek Vietnam, and covers full-time employees, contract staff, and temporary workers. If a suspected violation of personal data rights occurs, individuals can report the issue through the company's formal grievance channels.

All new employees at Gemtek are required to sign the "Consent Form for the Collection, Processing, International Transfer, Use, Protection, and Confidentiality of Personal Data" on their first day of onboarding. Both new hires and current employees must also complete the training on personal data protection as part of the company's integrity and ethical business practices program. In 2024, the completion rate for this training reached 100%.



2 Products and Services

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Product Research & Development and Safety

Material Topics: Innovation and R&D, Product Lifecycle Management, Product Quality and Safety

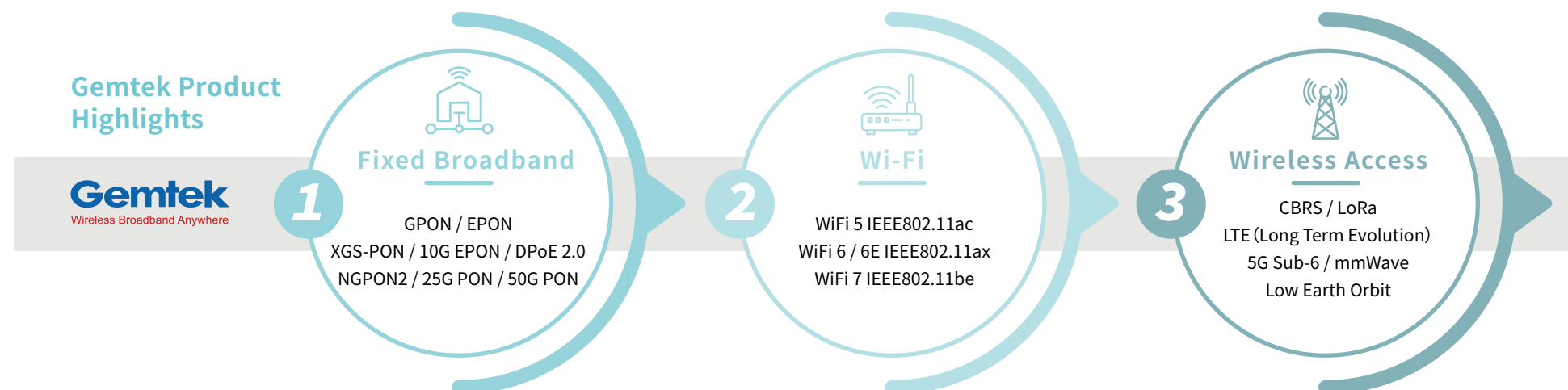
Management Objectives	New product research and development serves as a key driver of the company's sustainable development. To safeguard its research achievements and intellectual property, the company implements strategic patent planning and policies, which include applying for new patents and maintaining existing ones. Regular reviews of patent and trademark application status are conducted to ensure continued validity. From the initial research and design stages, all products are evaluated and developed under a product lifecycle management model to maximize resource efficiency and promote a circular economy.
Remedial Actions/ Mechanisms	- With regard to patent infringement, upon receiving a notice, the Company will initiate a formal evaluation process to assess the matter. - Product management remedial actions are carried out in accordance with the guidelines set forth in the "Production Emergency Response Operating Procedures."
Responsibility	- The Legal Department is the designated unit responsible for the management of patents and intellectual property rights. - The departments responsible for innovation and R&D include the Product Development Division (responsible for collecting product development information) and the R&D Division (responsible for product research and development).
Course of Action	- The company has established a range of intellectual property management Policies, including the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principle," the "Corporate Sustainability Code of Conduct," and the "Patent Application Management and Incentive Measures." - The company has implemented the ISO 9001 Quality Management System and complies with relevant RBA standards and initiatives. - All new employees are required to sign an "Intellectual Property Ownership and Confidentiality Agreement." In addition, the company has established internal procedures for business ethics, anti-corruption, and anti-bribery to ensure compliance and safeguard intellectual property rights. Company-wide Corporate Sustainability Awareness training is conducted annually. - The company conducts regular intellectual property training programs to strengthen its ability to protect and manage its intellectual property rights effectively.
Results	- In 2024, Gemtek invested NT\$1,172,264 thousand in R&D, accounting for 4.57% of its annual revenue. - In 2024, investment in R&D equipment totaled NT\$47,093 thousand. - In 2024, the company invested NT\$5,497 thousand in patent application and maintenance. - As of the end of December 2024, Gemtek had filed 518 patent applications, with 210 invention patents and 124 utility model and design patents approved. - As of the end of December 2024, Gemtek held a total of 32 registered trademarks worldwide. - In 2024, there were no reported instances of patent infringement lawsuits. - In 2024, Gemtek conducted carbon footprint assessments for two products and received third-party verification. - In 2024, post-consumer recycled (PCR) plastic components accounted for 24.29% of the company's total plastic procurement. - In 2024, FSC-certified and recyclable packaging materials accounted for 37.32% of the company's total packaging material procurement.
Evaluation Mechanism	Under the Patent Application Management and Incentive Measures, employees are encouraged to engage in innovative and creative activities and to secure patent rights for their contributions.

2.1 Products and Services

In response to the strong demand for digital content, long-distance broadband, and telecommunications network-related applications, the deployment of high-speed network infrastructure, 5G NR / LTE wireless broadband, IoT terminals, and high-speed WiFi 6 / 6e / 7 continues to grow exponentially. Gemtek Technology actively develops networking products and solutions to combine with its various business models — OEM / ODM / JDM / Independent Development — striving to encompass more diversity, vision, and integration within niche products by following market trends to achieve profitability and rapid growth.

The main products and solutions offered by Gemtek include high-performance fixed network terminals and their applications (GPON / XGSPON / DPoE / NGPON2 / g.fast / IPSTB), WiFi modules, indoor and outdoor WiFi-related products, and whole-home solutions (WiFi AP Repeater / Router / Smart Plug / Whole Home Mesh). Additionally, the company provides advanced broadband WiFi 6 / 6e / 7 platforms, 5G NR / LTE Fixed Wireless Access (FWA), IoT terminals (Cellular IoT / LPWAN LoRa), millimeter wave (mmWave), phased array antennas for LEO satellite, and compact 5G NR / LTE Small Cell E2E systems, etc. Gemtek also offers outstanding solutions such as smart antenna designs, automated image recognition systems for factories, cost-effective security gateway platforms, cloud platforms, and services.

With strong integration capabilities and keen business acumen, Gemtek continues to expand its presence in the wired and wireless broadband telecommunications market. The company aspires to acquire cutting-edge systems integration and development capabilities to transcend to new heights. Gemtek is widely recognized by international and domestic business partners for its superior technology and performance, solidifying its market leadership position in the broadband telecommunications industry.



Proportion of Revenue by Product Sales Category

Product	Primary Uses and Functions	Proportion of Revenue
WLAN CARD	Office Computers and Wireless Transmission Devices	7.10%
WIRELESS GATEWAY	Wired and Wireless Network Transmission Equipment	83.21%
WIRELESS COMMUNICATION MODULE	Wireless Transmission Module for Internet of Things (IoT) Devices	0.38%
Others	Trading of Cables, Packaging Materials, Pallets, and Raw Materials	9.31%
Total		100.00%

Primary Markets

Unit: Thousand NT\$

	2022		2023		2024	
	Amount	%	Amount	%	Amount	%
Domestic	682,028	2.44%	683,144	2.61%	753,115	2.94%
Asia	6,038,146	21.64%	5,462,082	20.90%	4,481,809	17.48%
Europe	6,047,532	21.68%	7,372,291	28.21%	7,184,689	28.03%
Overseas Americas	14,931,672	53.52%	12,539,238	47.98%	13,213,655	51.55%
Oceania	156,825	0.56%	11,019	0.04%	524	0%
Africa	43,787	0.16%	68,575	0.26%	94	0%
Total	27,899,990	100.00%	26,136,349	100.00%	25,633,886	100.00%

Product Responsibility

As a leading manufacturer of wireless communication systems, Gemtek Technology focuses on design and manufacturing, with product promotion and distribution managed by the customer. We tailor our products to meet the specific needs of our global customers and ensure that product labeling complies with all applicable international and domestic regulations. In accordance with customer requirements, all mass-produced items undergo the necessary safety certifications required for export to their destination markets. These certifications include Brazil-ANATEL, CE, China-SRRC, FCC, IC, Korea-KCC, BSMI, UL60950-1, UL62368-1, IEC60950, IEC62368-1, EN60950, EN62368-1, Taiwan-NCC, TELEC, USA/Canada Safety-UL, and others.



Product and Software Design Framework

Gemtek considers maintaining robust information security during software operation a critical aspect of product responsibility, in addition to complying with labeling requirements and safety certification standards. The company has developed a comprehensive product and software design framework that includes hardware, firmware, and software. This framework is applied across the initial design, production, and end-of-life phases to safeguard against information leakage at all stages.

Hardware Design

Gemtek Technology specializes in telecommunications products. As such, market-specific concerns surrounding 5G networks are factored into the selection process for chip suppliers. The company designs hardware in accordance with end customers' product security requirements and ensures compliance through relevant safety certifications. In addition, for certain products classified as central office equipment, Gemtek further evaluates protective measures related to installation and usage. These measures are supported by appropriate software-based detection and defense mechanisms to reduce the risk of physical intrusion.

01



Firmware Design

In selecting platforms, the company considers customer expectations concerning the security of software and firmware execution environments. Priority is given to platforms that support Secure Boot and Trusted Execution Environment (TEE) features. Additionally, all installed software and firmware must undergo digital signing and encryption to prevent unauthorized or uncertified code from being embedded into the platform.

02



Software Design

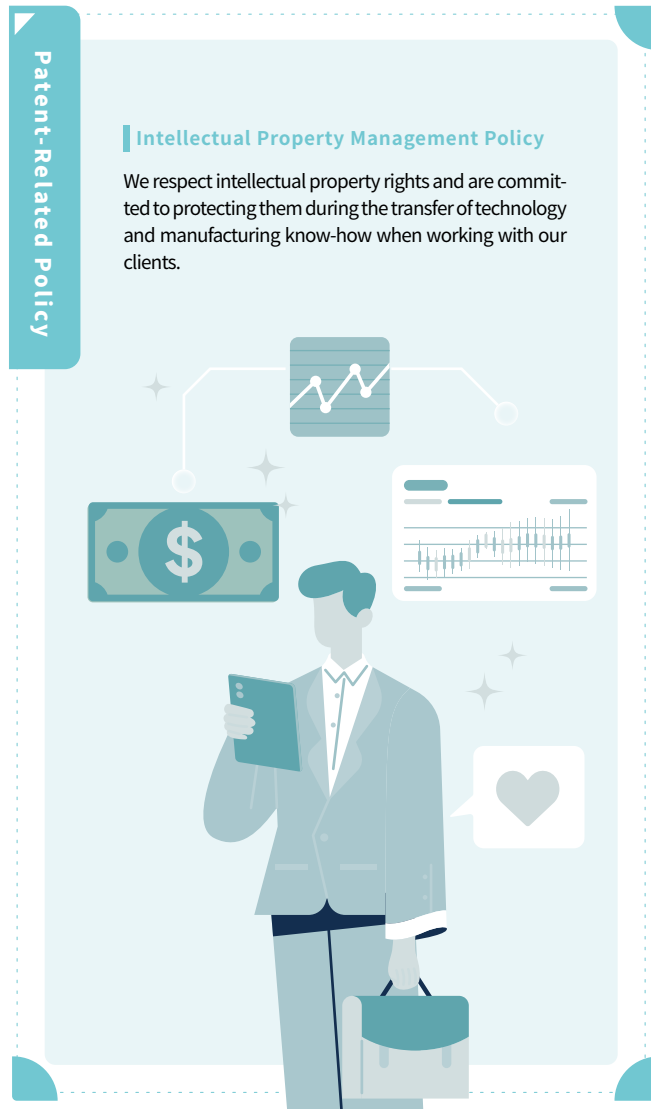
Our software is designed to enhance user data security through tailored products and services. In accordance with the principles of Zero Trust Architecture, we provide authentication features and secure access channels to support data encryption services.

- Access to all device interfaces must be conducted through secure channels established in advance, and connections must comply with defined password configuration policies. These secure channels, primarily utilizing SSL/TLS, are initiated only after successful mutual authentication.
- While in operation, the device not only logs current system activities but also captures all records of external access and operations, providing a reference for ongoing system monitoring and management.
- Remove unnecessary services and drivers from the device to reduce potential system vulnerabilities.
- Regularly monitor the operating system and open-source software packages for known vulnerabilities, and apply firmware updates or patches as needed.
- Appropriate software tools are employed to perform scanning and analysis of system and source code vulnerabilities on the device. If any vulnerabilities are identified, corrective actions will be taken accordingly.
- Strict version control and verification: Strict version control and verification are required for developed software to ensure security throughout the software development lifecycle. This facilitates collaboration among development, operations, and information security teams, thereby reducing the security maintenance costs of application systems. Software composition analysis is also integrated into the development process to enhance software security and quality.
- Through training and knowledge transfer, we optimize and refine programming logic and practices to avoid system vulnerabilities and reduce performance degradation caused by external attacks.
- Engage third-party audit firms to perform comprehensive product verification. This includes strengthening application security, conducting web and host vulnerability scans, and detecting untrusted applications or risky network services. A full-spectrum assessment is performed, and any identified vulnerabilities or weaknesses are promptly remediated.

03



2.2 R&D and Patents



R&D and Patent Deployment Strategy

Gemtek Technology is committed to the research and development of new products and designs. In 2024, the company invested NT\$1,172,264 thousand in R&D, with an aggregate investment of NT\$3,158,003 thousand over the past three years. In addition to continuously improving the quality of existing products, Gemtek remains focused on developing products that comply with the latest technical standards and driving innovation in wireless multimedia technologies to meet dynamic market demands. For details on the company's new product development plans in 2024, please refer to pages 91–92 of the Gemtek Technology Co., Ltd. 2024 Annual Report.

Gemtek Technology's R&D Investment (Past Three Years)

Item	2022	2023	2024
R&D Expenditure (NT\$ thousand)	916,227	1,069,512	1,172,264
R&D-to-Revenue Ratio (%)	3.28	4.09	4.57

As of the end of December 2024, Gemtek Technology had filed a total of 518 patent applications, with 210 invention patents and 124 utility model and design patents approved. As of the same date, the company held a total of 32 registered trademarks worldwide.

Gemtek Technology's Patent and Trademark Statistics (Past Three Years)

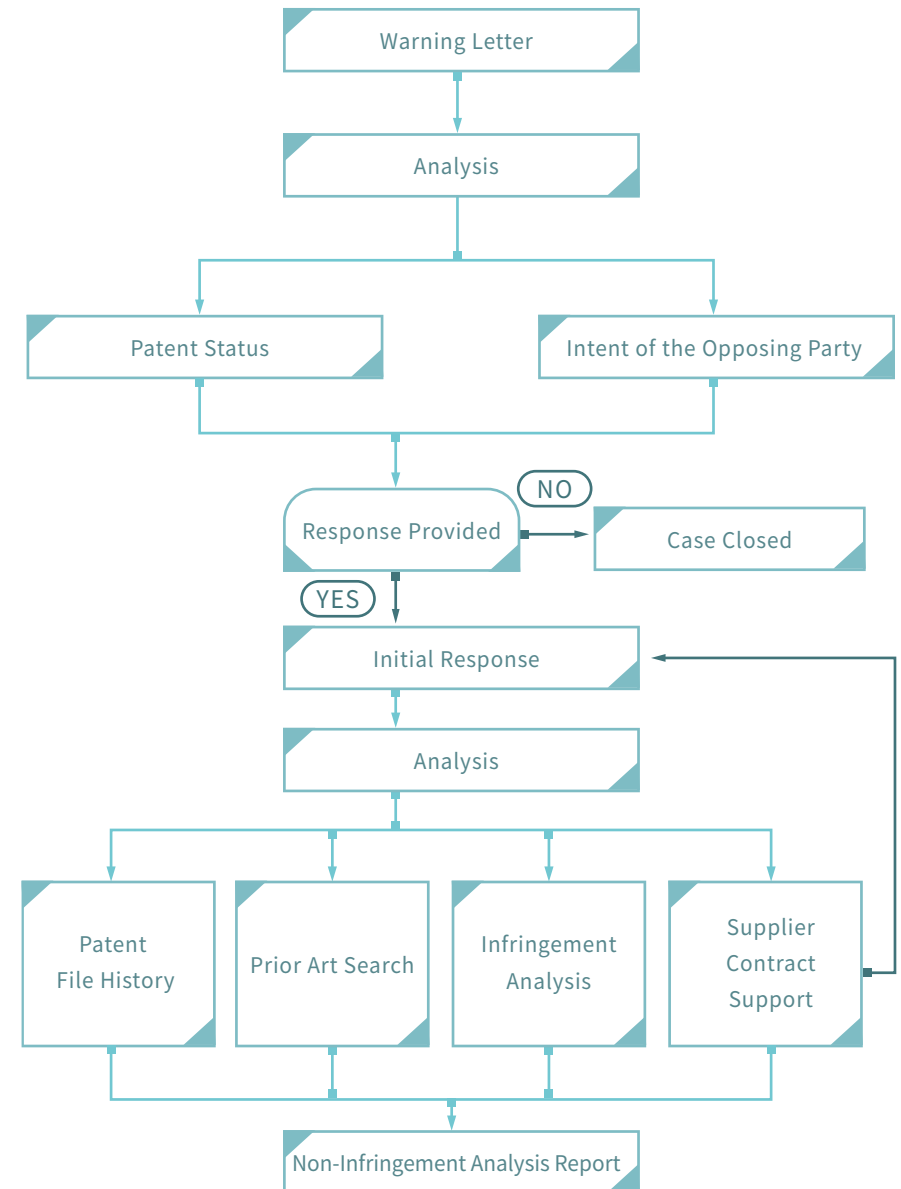
	2022	2023	2024
Patent Applications (Cumulative)	476	502	518
Invention Patents (Granted)	206	207	210
Utility Model Patents (Granted)	89	93	104
Design Patents (Granted)	15	18	20
Registered Trademarks (Cumulative)	32	32	32

Gemtek Technology continues to respond to market trends and new technical standards by investing in relevant R&D and implementing a strategic patent deployment plan to protect its innovations. At the same time, the company invests in structured knowledge management systems to manage its patents, trademarks, and trade secrets, and has established incentive mechanisms to prevent the outflow of proprietary technologies.

Through a patent alert mechanism, the company collaborates with external patent firms to collect information on the countries and volumes of patent applications and grants filed by competitors. This approach not only helps Gemtek gain insight into the R&D activities of its competitors, but also enables the company to monitor the technological landscape of the networking and communications industry, including the maturity, distribution, and development trends of relevant technologies. These insights support Gemtek's efforts in patent portfolio planning and protection.

In the event that Gemtek Technology receives or is informed of a warning related to potential intellectual property infringement, such as a legal letter, warning letter, public announcement, open letter, or email, the Intellectual Property Division under the Legal Department will handle the matter in accordance with the company's "IP Warning Letter Handling Procedure." The process is outlined as follows.

IP Warning Letter Handling Procedure



2.3 Green Products

Hazardous Substance Management Policy

Product Lifecycle Management Policy

Customer-oriented and law-driven, the company is committed to continuous improvement, supporting sustainable operations and the development of low-pollution, cost-effective green products.

To comply with international environmental regulations, safeguard customer health and safety, and meet client requirements, Gemtek Technology has established the "Management Procedure for Environmental Directives, Regulations, and Customer Requirements" and the "Control Procedure for Restricted Substances in Electrical and Electronic Equipment (EEE) Products." The company manages materials that are prohibited from use or subject to phase-out in accordance with regulatory timelines and adopts appropriate measures to ensure compliance. It has also defined environmental control procedures and clarified departmental roles and responsibilities to ensure that all products comply with applicable laws and meet customer-specific standards across global markets. These measures enable both suppliers and employees to clearly understand relevant requirements, thereby supporting environmental protection and reducing ecological impact.

Material Usage

The company's materials used in product assembly primarily include plastic housings, aluminum casings, antennas, cables, labels, and packaging materials. Among these, renewable materials such as certain labels and packaging components (e.g., cartons and pallets), account for 34.41% of the total material weight. Non-renewable materials, including plastic and aluminum casings, comprise the remaining 65.59%. A portion of the structural plastic parts procured by the company is made from post-consumer recycled plastics. To ensure product quality, materials are disassembled and sorted by type to facilitate proper recycling. Recovered solder bars and solder paste are not reused in production. Instead, they are repurposed for secondary applications, such as in glass manufacturing.

Gemtek Technology's Material Usage in 2024

Item	Gemtek Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
	(kg)	(%)	(kg)	(%)	(kg)	(%)
Renewable Materials	12,973.87	35.27%	1,676,790	44.91%	3,046,761	30.49%
Non-Renewable Materials	23,806.70	64.73%	2,057,174	55.09%	6,946,189	69.51%
Total	36,780.57	100%	3,733,965	100%	9,992,950	100.00%

At the product design stage, Gemtek incorporates the use of post-consumer recycled (PCR) plastics as part of its sustainability strategy. When selecting PCR materials, the company thoroughly evaluates whether their physical properties are comparable to those of previously used materials and whether their use could affect the strength or reliability of the final product. These considerations are an integral part of the design process. In 2024, PCR plastic components accounted for 24.29% of Gemtek's total plastic procurement value.

Gemtek Technology's PCR Plastic Procurement Ratio, by Value (Past Three Years)

Item	2022	2023	2024
PCR Material Specification	≥65% ABS+PC+ABS or PC	≥65% ABS+PC+ABS or PC	≥65% ABS+PC+ABS or PC
PCR Procurement Ratio (Yearly)	2.98%	12.10%	 24.29%

During the early stages of packaging design, Gemtek Technology works to increase the use of recycled paper and Forest Stewardship Council (FSC)-certified paperboard products. In 2024, materials with FSC certification or recyclable content accounted for 37.32% of the company's total packaging procurement value, with the proportion continuing to grow each year.

Gemtek Technology's Percentage of Eco-Friendly Packaging Usage (Past Three Years)

Item	2022	2023	2024
Specification of Eco-Friendly Packaging	Paper made from recycled pulp or FSC-certified sustainable sources		
Percentage of Procurement Value for Eco-Friendly Packaging (Yearly)	20%	28.50%	 37.32%



FSC certification, provided by the Forest Stewardship Council, verifies that forest products like wood and paper are sourced from responsibly managed forests. When a product's packaging carries the FSC label, it means the materials used come from sustainable sources and that their production does not harm local ecosystems or forest environments. In 2024, Gemtek Technology procured FSC-certified packaging materials, with packaging materials containing either FSC-certified or recyclable content accounting for 37.32% of the company's total packaging procurement value.

Hazardous Substance Free (HSF)

During the product design phase, Gemtek utilizes the Product Lifecycle Management (PLM) system and the Environmental Hazardous Substances (EHS) system to ensure that all components and packaging materials comply with customer requirements and international environmental regulations. These regulations include, but are not limited to, RoHS, REACH, the Packaging Directive, the Battery Directive, and Halogen-Free (HF) standards. The company obtained IECQ QC 080000 certification in March 2007 and has successfully passed annual audits every year since. In addition, all auxiliary materials used during manufacturing must meet customer requirements and comply with the aforementioned standards. In 2024, all Gemtek products were fully compliant with applicable HSF regulations and customer specifications. Notably, the company received no complaints or negative feedback from customers regarding hazardous substances during the reporting period.

In addition, to effectively manage hazardous substances, Gemtek plans to integrate IEC 62474-related management procedure into its internal Environmental Hazardous Substances (EHS) system in 2025. A systematic review process has also been established to ensure that all procured materials comply with applicable regulations. By continuously monitoring product compliance and routinely tracking regulatory updates, the company ensures the timely adoption and adherence to relevant requirements.

Green Design

To advance its commitment to green and energy-efficient design, Gemtek eliminated all traditional linear coil transformers from its products and adopted high-efficiency switching transformers in 2009. These switch-mode power supplies achieve an average power conversion efficiency exceeding 80%, significantly outperforming conventional coil-based models. Gemtek is also planning to incorporate post-consumer recycled (PCR) materials into its products. In addition, the company has established a dedicated components management team, with designated engineers responsible for the approval and testing of newly introduced transformer materials. All transformer specifications must comply with international energy efficiency standards, including the U.S. Department of Energy (DOE) Level VI and the European Code of Conduct (CoC) Version 5 Tier II and ErP Level VI requirements.

Gemtek has completed the first phase of testing and validation for its energy-efficient product design initiative. By incorporating microcontrollers and current sensors to adjust and monitor power usage based on user scenarios, the company achieved an approximate 53.26% reduction in energy consumption, supporting its commitment to green energy-saving concepts. In the second phase, Gemtek plans to introduce intelligent software features that enable active energy monitoring on the client side and is also evaluating the integration of modular design into products to better meet energy efficiency standards. Reducing overall product power consumption is one of Gemtek's core approaches to green design. Throughout the entire product lifecycle, the company places strong emphasis on environmental compliance to minimize potential environmental impact. Gemtek's efforts are focused on the following three areas:



Environmentally Friendly Material Selection

Reduce the use of hazardous substances in current products and prioritize materials that retain value for reuse or recycling after recovery.



Ease of Reuse and Recycling

Design products that are easy to reuse, recycle, and disassemble.



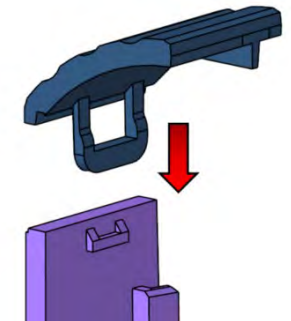
Energy Efficiency

Reduce the energy consumption of products.



In response to the sustainable development trend, Gemtek Technology has set goals for green product design, including the adoption of low-carbon sustainable materials, optimized packaging design, and the use of CAE (Computer-Aided Engineering) tools to enhance innovation efficiency. These initiatives support research and development projects by advancing the design and production of environmentally friendly, low-carbon products that enhance market competitiveness while minimizing environmental impact.

To promote the regeneration and reuse of plastic waste, Gemtek Technology prioritizes the adoption of post-consumer recycled (PCR) plastics with high recycled content and is committed to steadily increasing their share in overall plastic procurement. To ensure that the integration of PCR plastics into the injection molding process does not lead to molding or appearance issues, Gemtek Technology has utilized computer-aided mold flow analysis software to optimize process parameters and enhance surface quality. In terms of mechanical design, snap-fit assembly is widely implemented in place of conventional fastening methods, significantly reducing the number of screws and enhancing the product's recyclability and ease of disassembly.



▲ Snap-Fit Assembly Design

In selecting paper-based packaging materials, Gemtek has not only increased its use of recycled pulp and adopted FSC-certified corrugated materials for outer cartons, but also strengthened its efforts to reduce plastic usage. For inner packaging, the company has introduced bio-based fiber bags as a sustainable alternative to conventional plastic (PE) bags. Paper-based materials have also replaced PE strings for bundling cables. These initiatives reflect Gemtek's broader commitment to integrating eco-friendly, green packaging concepts throughout the product development process.



Adoption of Sustainable Low-Carbon Materials

- Incorporate PCR (Post-Consumer Recycled) plastics in product materials to reduce the depletion of natural resources.
- Increase the proportion of PCR plastic used in products to support energy conservation and carbon reduction.
- Prioritize paper-based packaging materials that contain a higher percentage of recycled content and are FSC-certified.

Promotion of Green Packaging and Transportation Design

- Design cartons and boxes to achieve over 85% pallet utilization.
- In 2023, Gemtek implemented container-loading software with modular design support to maintain transportation quality while reducing carbon emissions during shipping.

Use of CAE Mold Flow Analysis to Support Design Optimization and Low-Carbon Manufacturing

- Introduced mold flow analysis software in 2023 to support low-carbon manufacturing, enabling the visualization and quantification of injection molding performance during the design phase.
- Improved structural efficiency by optimizing the thickness and strength of plastic housings, predicting and resolving injection molding issues, and shortening cycle times to reduce carbon emissions.
- Enhanced production yield, reduced material waste through design improvements, and addressed potential molding challenges associated with the use of PCR plastics.

To meet customer requirements and investor expectations, Gemtek began conducting ISO 14067 product carbon footprint verifications in 2023. As of the end of 2024, two product verifications have been completed and verified by a third-party assurance provider. By evaluating carbon emissions at each stage of the product lifecycle, the company is better able to examine the environmental impact of its operations. Gemtek will continue to refine its carbon reduction strategies and remains committed to promoting sustainable development and a greener supply chain.

Customer Health and Safety

Product Health and Safety Strategy

All Gemtek facilities are certified under international standards such as ISO 9001 and QC 080000. The company also ensures that all mass-produced products comply with the certification requirements of their respective export markets, including FCC, UL, CE, and NCC. These efforts ensure full compliance with both international and local health and safety regulations.

Health and Safety Factors in Product Design

Consumer health and safety risk assessments are incorporated at the product design stage. Key measures include:

- **Restricted Substance Management:** Through the Environmental Hazardous Substances (EHS) system, Gemtek ensures that all raw materials comply with international regulations such as RoHS and REACH, as well as customer-specific restricted substance requirements during the procurement and approval stages. XRF testing is also conducted to prevent the use of hazardous substances.
- **Structural and Functional Safety:** Multiple safety testing mechanisms are integrated into the product design stage, including drop tests, high-voltage (Hi-Pot) tests, and electromagnetic testing. Electrical safety is designed in accordance with international standards such as IEC 62368-1 to minimize potential risks to consumers under both normal and abnormal usage conditions. In addition, all shipped products undergo Electromagnetic Compatibility (EMC) testing to ensure they do not emit electromagnetic interference (EMI), interfere with other electronic devices, or experience functional disruption due to interference, thereby safeguarding both user health and operational safety.

Health and Safety Controls in the Manufacturing Process

Gemtek implements the following health and safety control measures during the manufacturing stage:

- **Hazardous Substance Monitoring:** XRF testing is conducted on each batch of incoming materials during the incoming inspection stage in accordance with protocols to ensure compliance with RoHS requirements and to mitigate risks at the source. Sampling and testing are carried out throughout the production process to ensure that all semi-finished products comply within regulatory requirements, thereby safeguarding product health and safety.
- **Product Reliability and Safety Testing:** Ongoing Reliability Testing (ORT) is conducted in accordance with shipping standards to assess the product's resistance to physical and environmental stress, ensuring the reliability and safety of all final shipped products.

Product Health and Safety Verification Prior to Shipment

To ensure that all products meet regulatory and customer requirements at the time of shipment, Gemtek implements the following health and safety verification measures:

- **Hazardous Substance Testing:** Material compliance is enforced at the incoming inspection stage. At designated points in the process, third-party laboratories are engaged to conduct hazardous substance testing on product samples, in accordance with customer requirements and internal quality controls, to ensure safety for both human health and the environment.
- **Product Certification:** All mass-produced products are certified in accordance with the regulatory requirements of their export destinations (e.g., UL, FCC, CE, NCC). Only certified products are cleared for shipment, ensuring compliance with legal and regulatory standards in the final market.
- **Health and Safety Information Labeling:** In compliance with customer and regulatory requirements, all Gemtek products are clearly labeled with health and safety information on the product itself, the outer packaging, and in the user manual. This includes RoHS compliance markings, certification labels, and usage precautions to help consumers use the product safely and raise awareness of proper handling, thereby ensuring health and safety during actual use.

External Feedback and Continuous Improvement

Gemtek has established a range of feedback and improvement mechanisms to continuously enhance its product health and safety performance:

- **Customer Satisfaction Surveys and Feedback Analysis:** Annual customer satisfaction surveys are conducted on a regular basis. Notably, the "HSF (Hazardous Substance Free) Product Quality" category has consistently maintained a record of no negative feedback, demonstrating strong customer recognition and trust in Gemtek's product health and safety performance.
- **Product Complaints and Customer Issue Resolution:** A dedicated product complaint email address (see page 17 for product-related complaint and reporting channels) and an online feedback form are available to ensure timely and effective handling of customer concerns. All complaints are systematically logged, investigated, and tracked for corrective action, and are reviewed regularly as part of the company's quality management system.

Emergency Response and Product Recall Mechanism

In the event that a product is found to have a major defect or poses a serious risk to consumer health and safety, Gemtek will initiate an emergency meeting in accordance with its "Defective Product Proactive Recall Procedure." The company will trace the quantity, serial numbers, and production batches of affected products, and will develop a recall plan along with appropriate follow-up actions. In 2024, all shipped products complied with international safety standards and applicable regulations. No incidents occurred that significantly impacted consumer health and safety, and there were no product recalls due to violations of product or service safety regulations.

Product Recall Workflow



2.4 Customer Relationship

Customer Privacy

All Gemtek employees are required to sign an "Intellectual Property Ownership and Confidentiality Agreement" and an "Information Security and Network Usage Commitment" upon onboarding. Internally, the company has also established a Business Ethics Management Procedure to guide employee conduct, which includes obligations to maintain customer privacy and protection of intellectual property rights. In addition, Gemtek conducts company-wide Corporate Sustainability Awareness training on an annual basis.

Gemtek has also adopted a "Code of Ethical Conduct" to foster a culture of integrity and values among our employees, and emphasize the importance of personal data protection. The company is committed to maintaining the confidentiality of personal information belonging to all business partners, such as suppliers, customers, employees, and other stakeholders, and ensures that the collection, storage, processing, and use of such data are limited to lawful purposes. In 2024, there were no confirmed complaints regarding violations of customer privacy or loss of customer data.

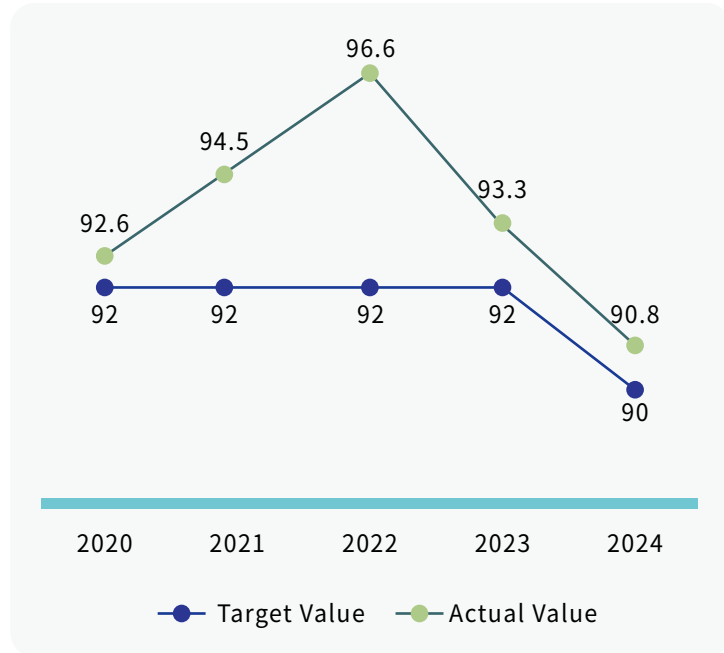
Customer Satisfaction

Gemtek is committed to delivering high-quality products and services, supported by a comprehensive quality management approach focused on customer satisfaction. The company has established customer service procedures, satisfaction survey mechanisms, and complaint handling protocols to accurately identify problems and determine responsibility based on customer feedback. An annual customer satisfaction survey is conducted, covering six key areas: Manufacturing Capability and Quality, Teamwork, Development Progress and Technical Capability, Customer Service and Management, HSF (Hazardous Substance Free) Product Quality, and Overall Performance.

To effectively manage customer satisfaction, Gemtek has successively adopted international quality management systems, including ISO 9001, TL 9000, ISO 13485, and IATF 16949. A formal complaint handling procedure has been established, with target response and resolution times set according to the type of issue. Monthly closure rates are tracked, and PDCA effectiveness is evaluated accordingly. In 2024, there were no customer complaints or significant feedback regarding hazardous substances (HSF) resulting from regulatory violations or failure to meet customer requirements. A total of 17 quality-related complaints were received and successfully resolved, achieving a 100% on-time closure rate. The company set a customer satisfaction target of 90% and achieved an actual score of 90.83% for the year.



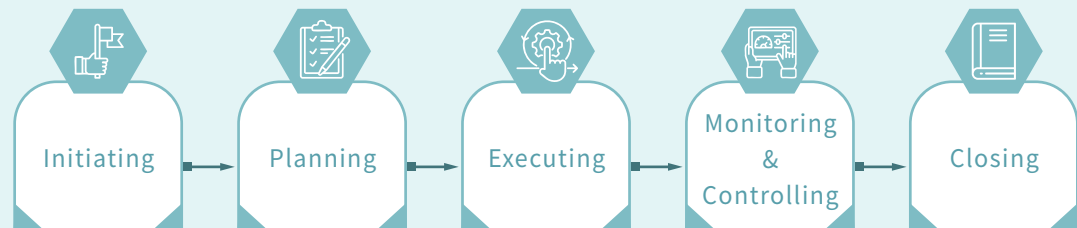
Gemtek Technology's Customer Satisfaction Performance Over the Years



Customer Project Management

Gemtek Technology's project management framework is built around five key phases: Initiating, Planning, Executing, Monitoring & Controlling, and Closing. Project initiation officially begins once authorization is received. However, in practice, project sponsors and product managers are often involved in the earlier stages to assess needs, define requirements, and support project planning ahead of formal approval. They are also responsible for preparing project proposals, which serve as the basis for formal authorization. In many cases, project management supervisors take part in the proposal stage to support early planning and human resource allocation.

Each of the phases in the project management framework represents a group of interrelated processes that are essential to building a structured workflow. This approach efficiently achieves project goals, meets project requirements, and realizes the project's final anticipated benefits.





3 Supply Chain Management

- 3.1 Supply Chain Overview 65
- 3.2 Responsible Supplier Management 66



Supply Chain Management

Material Topics: Sustainable Supply Chain

Management Objectives	Gemtek Technology proactively implements supply chain management by building long-term, mutually supportive relationships with suppliers. Through risk assessments and audit verifications covering environmental, social, and governance (ESG) aspects, Gemtek identifies potential supply chain risks. This approach ensures that suppliers collaborate with Gemtek in fulfilling corporate social responsibility, establishing a sustainable supply chain, and generating greater value for all stakeholders.
Remedial Actions/ Mechanisms	When negative incidents impact material supply, remediation actions are carried out according to the "Supply Chain Disruption Management Guidelines." Suppliers are required to make improvements within a specified timeframe as outlined in the "Corrective Action Procedures."
Responsibility	● The Procurement Department leads supplier selection through a cross-functional team that includes representatives from Quality Assurance, Research and Development, and Environmental Health and Safety departments. ● The ESG Task Force has established a Sustainable Supply Chain Task Force, managed by the Head of Procurement.
Course of Action	● New suppliers are required to sign an "Environmental Protection Declaration," "Supplier Code of Conduct," and "Responsible Business Alliance (RBA) Code of Conduct Commitment Statement." ● Annual due diligence is conducted to strengthen conflict mineral management systems, requiring suppliers to verify that minerals used in their products are conflict-free. ● Supplier evaluations are conducted regularly, factoring in their sustainability performance when assigning orders and forming long-term partnerships.
Results	● Supplier response rate for conflict minerals surveys reached 91%. ● Completion rate of suppliers signing the Supplier Social Responsibility Assessment Form reached 91%. ● Completion rate of suppliers signing the Responsible Business Alliance (RBA) Code of Conduct Commitment Statement reached 90%. ● Completion rate of suppliers signing the Environmental Protection Declaration and Halogen-Free Declaration achieved 100%. ● Quarterly evaluations of 305 suppliers identified no high-risk (Level C or D) suppliers. ● Conducted RBA audits on 20 key suppliers; all successfully passed without significant issues. ● Conducted quality and hazardous-material audits for 52 suppliers according to CLCA (Closed-Loop Corrective Action) procedures, with all passing the audits. ● Conducted Anti-Bribery Due Diligence on suppliers with transactions exceeding NT\$150 million, achieving a 100% completion rate. ● In 2024, hosted an ESG Supplier Seminar addressing international carbon-reduction trends and customer requirements, attended by 161 suppliers.
Evaluation Mechanism	● Supplier risk assessments are conducted annually, and corresponding audit plans are developed based on the "Supplier Evaluation and Audit Guidelines." ● Conflict minerals surveys of suppliers are carried out annually, in accordance with the "Conflict-Free Minerals Operating Guidelines."

3.1 Supply Chain Overview

Sustainable Procurement Policy

Sustainable Procurement Policy

Reduce adverse environmental impacts, prioritize renewable and eco-friendly resources, promote a green and low-carbon supply chain, and conduct greenhouse gas assessments with key suppliers.

Environmental and Social Practices in Sustainable Procurement

Ensure that products and components comply with directives and relevant international standards, such as RoHS, WEEE, and REACH, and meet environmental protection requirements and customer-specific hazardous substance restrictions.

Sustainable Procurement Policy on Labor and Human Rights

Ensure supplier compliance with international labor and human rights standards, protect worker rights, and strictly prohibit child labor and forced labor.



Gemtek Technology continuously optimizes its supplier management policies, working hand-in-hand with suppliers to build a sustainable supply chain, with the goal of balancing business profitability, environmental protection, and social responsibility, thereby creating greater value for all stakeholders. The company promotes a green, low-carbon supply chain and conducts greenhouse gas inventories for key suppliers, including those providing PCBs, injection-molded plastic and metal components, ICs (memory and chipsets), and adapters.

As part of its environmental and social practices, Gemtek requires suppliers to sign both the Environmental Protection Declaration and the Halogen-Free Declaration, achieving a 100% completion rate. The company has also established a qualification evaluation system for green partners to ensure that incoming materials meet environmental quality standards and to guide suppliers in enhancing their product quality and environmental performance through established guidelines.

In response to customer demands and global capacity planning, Gemtek's manufacturing operations are spread across Taiwan, China, and Vietnam. In addition, the company's procurement division collaborates closely with strategic suppliers to build a more resilient global supply chain.

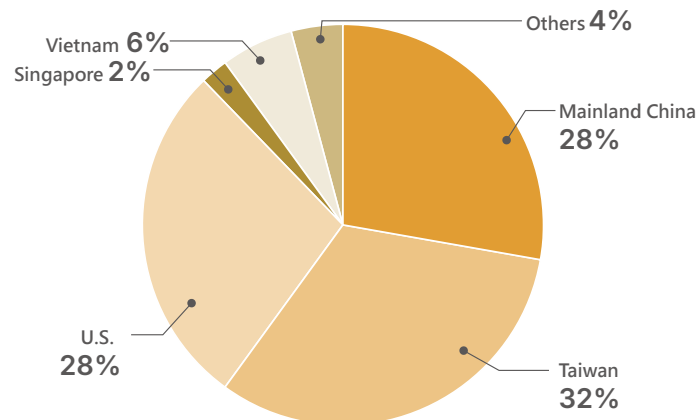
The primary raw materials used in Gemtek's products include integrated circuits, printed circuit boards, cables, diodes, and capacitors. Notably, the materials for assembling communication chipsets are sourced from designated overseas manufacturers. Given the longer lead times for overseas shipments, the company maintains strict control over inventory safety stock and carefully plans material preparation based on order forecasts. As a result, there have been no production interruptions due to material shortages. Domestic suppliers are long-standing partners whose products have been certified for use. While market fluctuations have occasionally tightened the supply of certain passive components, Gemtek has implemented comprehensive contingency measures and has not experienced any production disruptions due to material scarcity to date.

To support local procurement, each Gemtek facility strategically plans its purchasing activities based on location and timing to reduce operational costs and risks, and to lower transportation expenses and carbon emissions. By enhancing supply chain quality and service and closely monitoring raw material supply, the company ensures more stable production operations and creates sustainable value. In 2024, local suppliers^{Note} accounted for 40% of Gemtek Technology's total procurement spend across all facilities.

Note:

1. Taiwan Headquarters: Local suppliers refer to those based in Taiwan.
2. Gemtek (Kunshan) Plant: Local suppliers refer to those based in Mainland China.
3. Gemtek Vietnam Plant: Local suppliers refer to those based in Vietnam.

Gemtek Technology's Global Supply Chain Distribution in 2024



3.2 Responsible Supplier Management

Gemtek Technology acknowledges the critical role of corporate social responsibility, particularly in the context of accelerating climate change. Effective supplier management is one of the key strategies the company employs to fulfill its social responsibility commitments. The procurement department follows ISO 9001 Supplier Management Procedures, which outline quality and environmental requirements for suppliers, and mandates key documents be signed, including the "Integrity Commitment Statement," "Environmental Protection Declaration (related to hazardous substances)," "Supplier Social Responsibility Assessment Form," and the "Responsible Business Alliance (RBA) Code of Conduct Commitment Statement." Since 2019, Gemtek's Green Supply Chain EHS Approval Platform has enabled suppliers to upload signed compliance documents, streamlining follow-up management and data tracking. By promoting information sharing, the platform enhances visibility into market and supplier trends and supports the development of sustainable supplier relationships and long-term sourcing strategies.

Signed Documents	Document Description
Integrity Commitment Statement	Ensures that no bribery or other improper conduct occurs between suppliers and Gemtek Technology during business transactions.
Environmental Protection Documents	Requires all raw material suppliers to sign the Environmental Protection Declaration and Halogen-Free Declaration to ensure that each material complies with international safety standards, including the latest RoHS Directive, REACH regulation, Gemtek's EEE Restricted Substances Control Procedures, and other relevant environmental regulations. This helps prevent environmental harm and communicates Gemtek's commitment to environmental responsibility.
Supplier Social Responsibility Assessment Form	To implement responsible supplier management and uphold corporate social responsibility, Gemtek requires suppliers to sign related documents and complete a self-assessment form. Assessment items include working hours, wages, employee benefits, training, forced labor, non-discrimination, freedom of association, occupational health and safety, environmental management, working conditions, ethical business practices, information security, responsible sourcing of minerals, and risk management. These criteria are used as the basis for supplier selection.
Responsible Business Alliance (RBA) Code of Conduct Commitment Statement	Aims to ensure a safe working environment, respect for workers' rights, and compliance with legal and ethical standards. The document includes commitments to not employ child labor, to protect the rights of underage workers, and to prohibit forced labor.

Gemtek Technology's Supplier Commitment Statement Signing Status (Past Three Years)

Commitment Document	Year	2022	2023	2024
Number of Suppliers		313	365	426
Integrity Commitment Statement		88%	89%	89%
Environmental Protection Declaration		100%	100%	100%
Halogen-Free Declaration		100%	100%	100%
Supplier Social Responsibility Assessment Form		86%	87%	91%
Responsible Business Alliance (RBA) Code of Conduct Commitment Statement		81%	86%	90%



Note: As certain suppliers are designated by customers, they are not able to sign Gemtek's standard procurement agreement, which has contributed to a lower-than-expected document return rate. To reinforce supplier commitment to integrity and ethical conduct, Gemtek has introduced a standalone "Integrity Commitment Statement" for such cases, ensuring that the principles of ethical business practice are upheld across all supplier relationships.

New Supplier Selection

Gemtek Technology evaluates potential new suppliers through a pre-screening risk assessment form, with relevant departments reviewing specific factors (e.g., basic operations, performance over the past two years, upstream and downstream relationships, customer distribution, engineering capabilities, factory locations, and equipment). Suppliers scoring below 60 are disqualified from consideration. Those scoring between 61 and 70 are subject to an on-site audit, while those scoring above 71 proceed to a document-based review. Only after passing the review and signing the required ESG-related documents can a supplier be approved as a qualified vendor. In 2024, Gemtek added 25 newly qualified suppliers.

The new supplier management process is as follows:



Evaluation Criteria for New Suppliers

- In accordance with the ISO 9001 Supplier Management Procedures, suppliers are expected to comply with the relevant standards and initiatives of the Responsible Business Alliance (RBA).
- Gemtek uses its supplier management system to conduct supply chain assessments and review necessary documentation to ensure that suppliers comply with the Responsible Business Alliance (RBA) Code of Conduct, adhere to sustainable development principles such as environmental protection, social responsibility, and corporate governance, and support the assessment of stakeholder-related risks.
- Gemtek's supplier management system conducts regular evaluations and reports on supply chain performance. These assessments focus on ethical business practices, social responsibility, safe working conditions, fair and respectful treatment of workers, and environmentally responsible production processes.
- Supplier risk assessments are conducted to evaluate risks such as product compliance and the supplier's ability to maintain consistent and uninterrupted supply to customers.
- Relevant quality and delivery performance.
- Assessment of the supplier's quality and hazardous substance management systems, including verification and inspection of certifications under recognized international quality management systems.
- Decision-making by a cross-functional team (led by the Procurement Department, with support from R&D, Quality Assurance, Environmental Health and Safety, and other relevant departments).
- For suppliers providing both hardware and software products, their technical capabilities in hardware and software development should be evaluated.



Supplier Evaluation

To maintain supplier competitiveness and eliminate underperforming vendors, Gemtek Technology implements a tiered supplier management system. In the reporting year, the company engaged with a total of 426 suppliers, 46 of which were identified as key suppliers. These key suppliers provide critical components, including PCBs, adapters, packaging materials, and metal and plastic parts.

Supplier Evaluation Management

Target	Management Method	Description	Results
Suppliers with Transactions in the Current Year	Quarterly Evaluation	According to the Supplier Management Procedures, suppliers delivering more than five batch shipments per quarter are selected for evaluation. Gemtek Headquarters uses a centralized system to conduct quarterly assessments with input from key departments, including Quality Assurance, Procurement, R&D, and Engineering. These evaluations are comprehensive and based on criteria such as quality, delivery performance, pricing, service, technical capability, and corporate social responsibility. The total evaluation results are divided into Grade A (90 points or higher), Grade B (70 points or higher), Grade C (60 points or higher), and Grade D (below 60 points). If a supplier is rated Grade C due to quality-related issues, the Quality Assurance (QA) department will require the supplier to submit a quality improvement plan by a specific deadline and will conduct on-site audits as needed. Suppliers rated Grade C for three consecutive quarters will be treated as Grade D suppliers. For Grade D suppliers, relevant departments will convene a meeting to discuss their status. If the supplier is still deemed non-conforming, its qualification status will be revoked.	In 2024, Gemtek conducted quarterly evaluations for 305 suppliers, with no suppliers categorized as high-risk (Grade C or D).
Key Suppliers	Annual RBA Audit	Evaluation methods, which include both on-site and document-based audits, focus on risks related to corporate governance, environmental protection, and social responsibility. These areas encompass specific aspects such as child labor, forced labor, health and safety, freedom of association, discrimination, disciplinary practices, working hours, wages and benefits, environmental management, business ethics, and supplier management. Scores are categorized into four grades: Grade A (90 and above), Grade B (80 and above), Grade C (70 and above), and Grade D (below 70). Grade D suppliers must implement corrective action plans.	In 2024, a total of 20 key suppliers were audited, including 19 through on-site audits and 1 through a document-based review. All suppliers passed the audit without any major nonconformities.

Gemtek Technology's Quarterly Supplier Evaluation Results (Past Three Years)

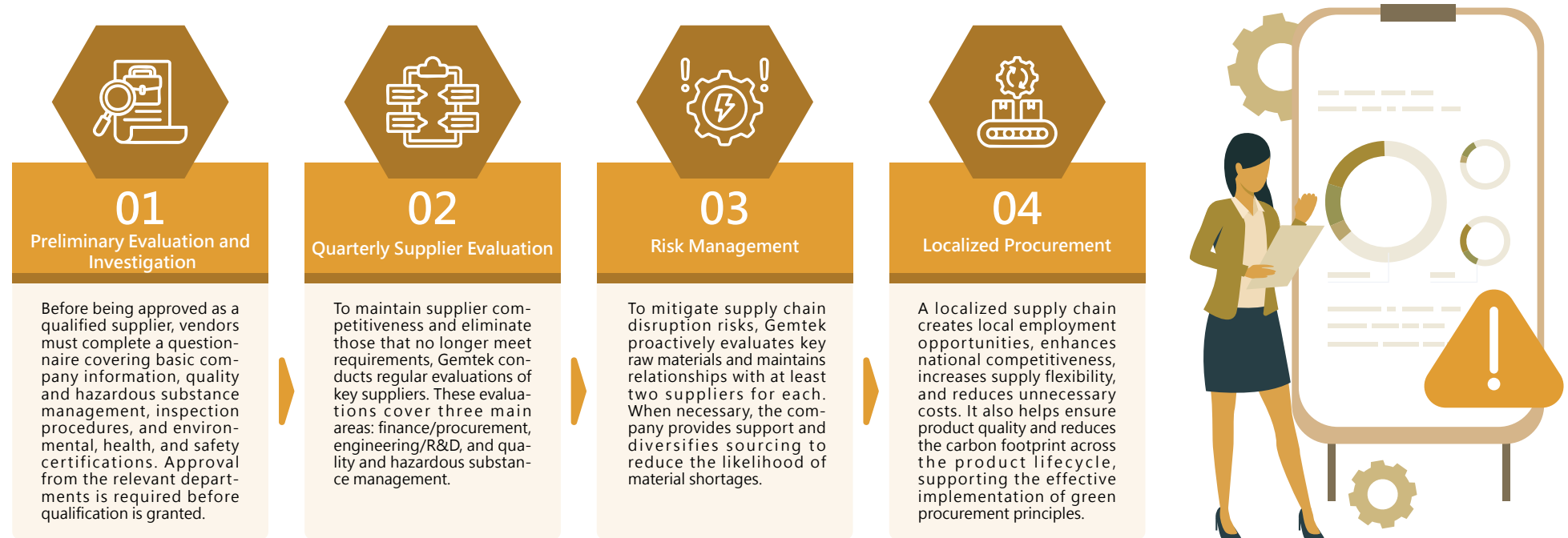
Grade \ Year	2022	2023	2024
Grade A	106	139	175
Grade B	206	144	130
Grade C	1	1	0
Grade D	0	0	0

In addition, the Quality Assurance Department conducts annual close-loop corrective actions (CLCA), which include logging abnormalities and quarterly evaluations. If a customer-reported product defect is confirmed to be caused by a supplier's manufacturing process or design issue, the supplier is added to the audit list. Depending on the situation, audits may be conducted through on-site inspections, document reviews, or conference calls. In 2024, Gemtek prioritized CLCA-related abnormalities as a key focus in supplier audits. A total of 1 supplier underwent a document-based audit at the Taiwan Headquarters, while 28 suppliers were audited at the Gemtek (Kunshan) Plant and 23 at the Gemtek Vietnam plant. All audits met the required standards.

Supplier Risk Assessment

Material Shortage Risk Assessment

As part of its supplier management practices, Gemtek Technology not only conducts relevant surveys and evaluations during the supplier selection process but also performs major risk assessments. These assessments include identifying potential risks such as material shortages caused by events like the COVID-19 pandemic, labor disputes, and political or economic instability. For suppliers in affected regions, Gemtek seeks to understand their specific circumstances and thoroughly evaluate their response capabilities. The company also collaborates with suppliers to develop appropriate contingency plans and implements preventive measures across the supply chain to mitigate operational disruptions and safeguard stakeholder interests.



· Anti-Bribery Due Diligence

To safeguard corporate interests and effectively reduce operational risks in response to the dynamic nature of business partnerships, it is essential to proactively implement mechanisms for anti-money laundering, anti-corruption, anti-bribery, anti-trust, and fair competition. As awareness of global anti-corruption standards grows, the need for active measures has become even more urgent. As a result, Gemtek conducts targeted anti-bribery due diligence for suppliers involved in transactions of NT\$150 million or more, achieving a 100% completion rate.

· Critical Material Management

Gemtek Technology manages the risks associated with critical materials in accordance with its Supplier Management Procedures, requiring suppliers to comply with relevant RBA standards by signing the Responsible Business Alliance (RBA) Code of Conduct Commitment Statement. In addition, for high-risk raw materials, the company takes early precautionary measures by establishing secondary suppliers and developing new, reliable supplier partnerships to reduce the risk of material shortages.

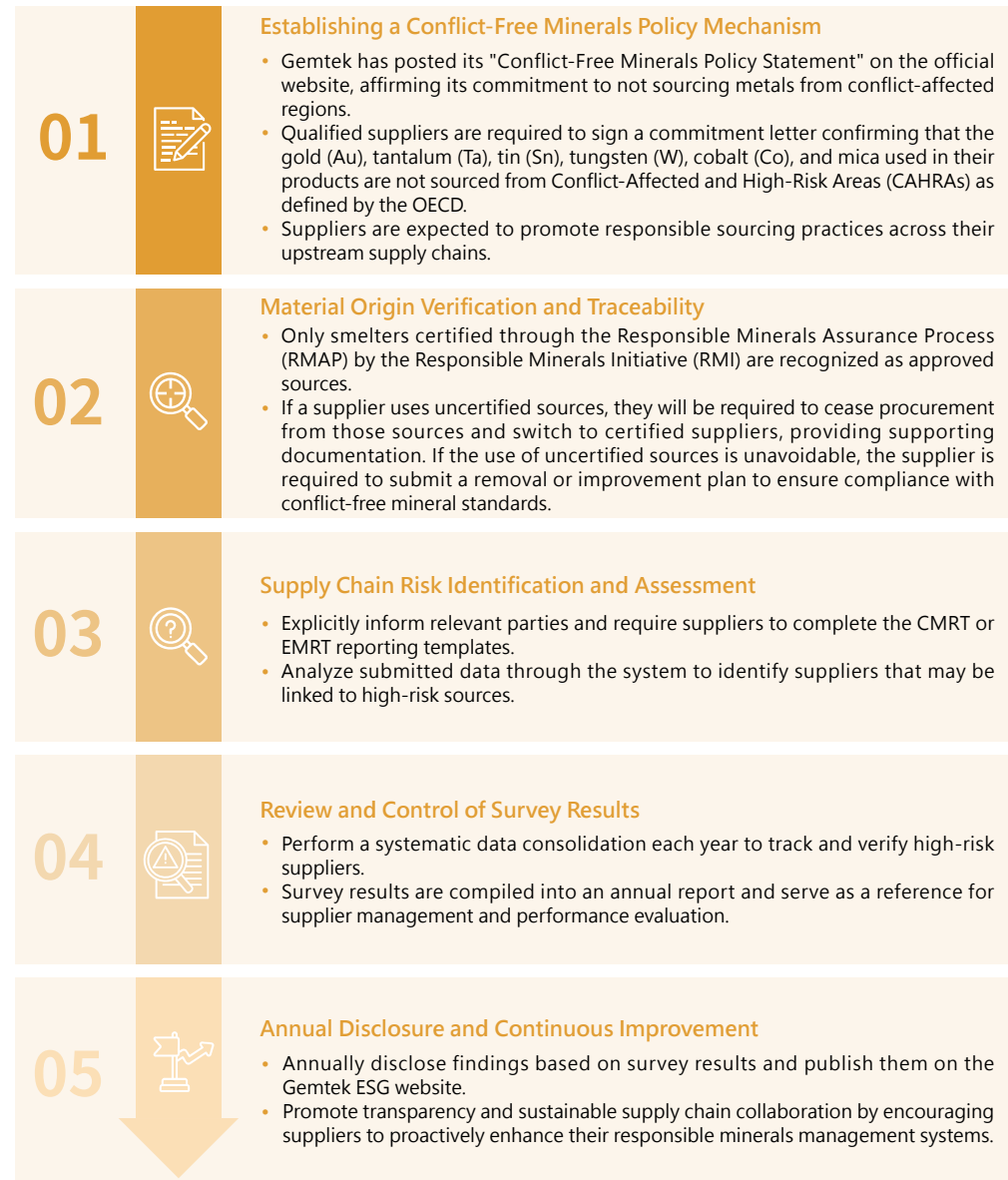
Gemtek is committed to supporting conflict-free mineral sourcing and requires its suppliers to comply with RBA standards in a joint effort to uphold corporate social responsibility. In accordance with the OECD Due Diligence Guidance, Gemtek regularly reviews the sources of its materials to ensure that metals such as gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica are not sourced from mining operations associated with illegal groups, forced labor, or other human rights violations.

Conflict-Free Minerals Policy Statement

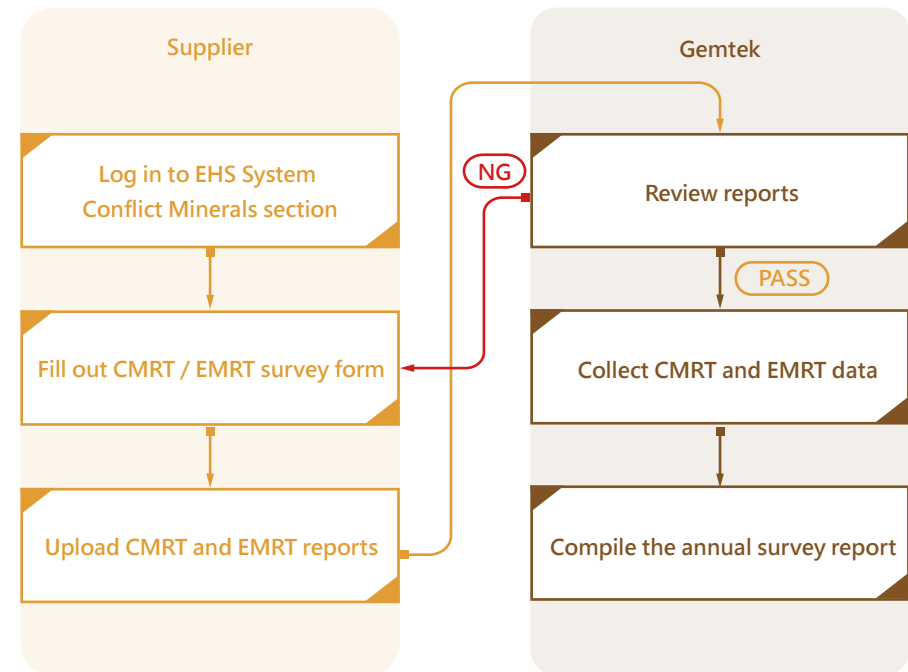
- The company upholds its responsibility to comply with social and environmental standards.
- The company rejects the use of minerals originating from regions associated with armed conflict or human rights violations. This includes, but is not limited to, mining operations in the Democratic Republic of the Congo (DRC) and its neighboring countries, as well as conflict-affected and high-risk areas as defined by the OECD or other equally recognized organizations.
- The company conducts due diligence to trace the sources of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica used in its products.
- These requirements are communicated to upstream suppliers, and the company encourages smelters to obtain certification through the Responsible Minerals Assurance Process (RMAP).
- Cobalt suppliers are required to disclose the smelters from which their materials are sourced and ensure that mining activities are free from child labor, hazardous working conditions, and other human rights violations.



Conflict Minerals Management Process

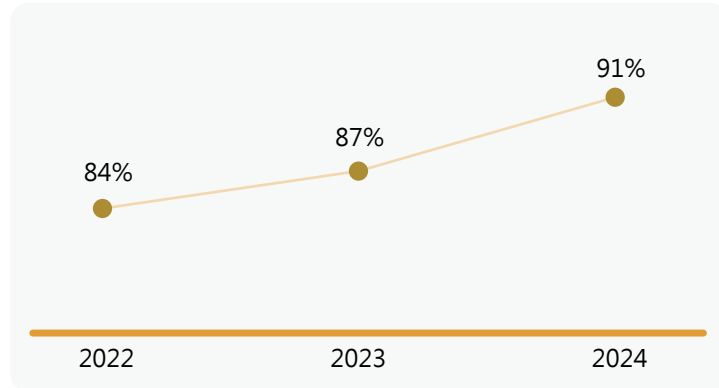


Conflict Minerals Systematic Survey Process



In accordance with the Responsible Minerals Initiative (RMI), Gemtek Technology conducts annual conflict minerals due diligence for all suppliers with whom it engaged in transactions during the preceding year. Quality assurance specialists are responsible for reviewing suppliers' conflict minerals reports and tracking relevant regulations. In 2024, Gemtek Technology issued due diligence requests to 677 suppliers, with 620 completing the survey, resulting in a 91% completion rate. Among them, 230 suppliers reported the use of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), or mica. All of these suppliers sourced their raw materials through legitimate channels, and the smelters they identified were verified against the latest official RMI database to confirm that each is a recognized and properly registered facility. None of the reported minerals originated from conflict-affected or high-risk areas. For suppliers identified as high-risk or unresponsive regarding conflict minerals, Gemtek will evaluate whether to continue the business relationship or seek alternative sources of materials. If necessary, the company will immediately suspend transactions and terminate cooperation with those suppliers. Business activities will resume only after the supplier provides a clear response and Gemtek has verified that all associated risks have been fully mitigated.

Gemtek Technology's Conflict Minerals Survey Completion Rate (Past Three Years)



Gemtek Technology values the feedback and concerns of its suppliers and is committed to protecting the confidentiality of whistleblowers. Suppliers may file complaints or raise concerns through the ESG section of the company website or by emailing Gemtek_suggestion@gemteks.com. Designated personnel are responsible for handling and responding to all submissions.

Supplier Engagement Seminar

In response to global carbon reduction trends and client expectations, Gemtek Technology has not only developed its own decarbonization strategy and roadmap, but also actively collaborates with suppliers to pursue shared sustainability goals. In March 2024, Gemtek hosted an ESG Supplier Seminar to help suppliers gain insight into future decarbonization trends and to demonstrate the company's determination in advancing its carbon reduction plans and long-term sustainability initiatives. A total of 194 participants from 161 supplier companies attended the seminar to jointly establish a mechanism of environmental accountability for carbon reduction. The event aimed to encourage more companies to actively participate in and voluntarily undertake carbon emissions monitoring and reduction. It also sought to gain insight into suppliers' efforts in implementing greenhouse gas inventories and energy-saving and carbon reduction policies. The collective goal is to achieve a 30% long-term reduction in carbon emissions and to gradually carry out greenhouse gas inventory as part of a broader vision for sustainable development. Gemtek also announced that suppliers demonstrating outstanding performance in emissions reduction will be recognized and rewarded. This initiative is intended to encourage participation in low-carbon transformation and join forces through a green supply chain to move toward a sustainable future.



4 Sustainable Environment

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4.4 Pollution Control	90



 Climate Change Response	Material Topics: Climate Change Response
Management Objectives	Corporate success and environmental health are deeply interconnected. Gemtek Technology not only complies with all applicable environmental regulations but also actively engages in green initiatives. The company is committed to energy conservation, carbon reduction, and resource recycling, integrating environmental awareness into daily operations to minimize the environmental impact of its business activities.
Remedial Actions/ Mechanisms	Handled in accordance with established pollution control operating procedures and the Business Continuity Plan (BCP).
Responsibility	- Established an Occupational Safety and Health Committee. - Formed a Greenhouse Gas Inventory Task Force, chaired by the General Manager, with the EHS (Environment, Health, and Safety) Manager serving as Executive Secretary. - A Sustainable Environment Task Force was established under the ESG Task Force, with the General Manager serving as chair.
Course of Action	- In accordance with the ISO 14001 Management Review Process, the company conducts an annual evaluation of the effectiveness of its environmental management system based on the PDCA (Plan-Do-Check-Act) methodology. Regular internal and external audits are also carried out to ensure the continued effectiveness of the system. - In accordance with ISO 50001 Energy Management System, the company conducts annual reviews of energy usage, establishes energy-saving targets, and develops action plans to ensure regulatory compliance.
Results	- In 2024, received a B rating on the CDP Climate Change Questionnaire. - In 2024, the water withdrawal intensity was 0.0068 million liters per NT\$1 million, representing a 13.9% decrease from the 2022 baseline. - In 2024, all wastewater discharges complied with regulatory discharge standards. - In 2024, there were no incidents of air pollution leaks or non-compliance with air quality regulations. - In 2024, all air emissions complied with applicable regulatory standards. - In 2024, both the Taiwan Headquarters and the Gemtek Vietnam facility implemented the ISO 50001 Energy Management System and received third-party certification.
Evaluation Mechanism	- The Occupational Safety and Health Committee convenes quarterly to discuss matters related to environmental protection, workplace safety, and health. Together with labor representatives, the committee reviews the implementation of EHS (Environment, Health, and Safety) initiatives to support the continuous maintenance and improvement of environmental and occupational health and safety management. - The company continuously monitors the implementation and achievement of sustainability goals through the Sustainable Development Committee and its execution teams. Climate risk assessments and related response strategies are regularly reported to the committee.

- Implement effective energy management to achieve carbon reduction targets.
- Ensure compliance with energy regulations and relevant standards, and promote the development of green products.
- Adopt renewable energy sources to support carbon reduction efforts.
- Promote resource recycling and implement proactive source reduction measures.
- Deliver information and resources to drive progress toward organizational goals.

Energy Consumption and Greenhouse Gases

Continually enhance the energy management system and its performance to reduce energy consumption and greenhouse gas emissions.

Water Discharge and Reuse

Reduce water consumption and ensure proper water treatment.

Air Pollution Control

Reduce air pollutant emissions and avoid procuring ozone-depleting substances to minimize environmental impact.

Raw Materials, Chemicals, and Waste

Reduce the use of raw materials and the production of hazardous waste.

Environmental Impacts During Product Use

Minimize the environmental impact of products during their usage phase.

Environmental Impacts During End-of-Life

Maximize product recycling and reuse.

Consumer Health and Safety

Ensure that products pose no threat to consumer health or safety.

4.1 Climate Change Response

Gemtek Technology follows the four core elements of the Task Force on Climate-related Financial Disclosures (TCFD) framework—Governance, Strategy, Risk Management, and Metrics and Targets—to identify climate-related risks and opportunities, assess their impact on the company's operations and financial performance, and develop corresponding response strategies and action plans to strengthen the company's resilience to climate risks.

Governance

In 2023, Gemtek Technology established a Sustainable Development Committee under the Board of Directors, composed of the General Manager, Chief Financial Officer, and three Independent Directors, with the General Manager serving as the convener. The committee meets at least once a year and regularly reports to the Board on climate-related initiatives, targets, and performance to ensure the continuity and transparency of sustainability efforts, while regularly reviewing and adjusting response strategies as needed. In 2024, the committee convened four times to review the results of the 2023 greenhouse gas inventory, stakeholder engagement outcomes, the annual sustainability plan, and its implementation progress.

Key Climate-Related Issues Reported to the Board in 2024

Board Meeting Date	Agenda Items
2024/05/29	Report on greenhouse gas inventory and assurance implementation status.
2024/08/09	1/ Report on greenhouse gas inventory and assurance implementation status. 2/ 2024 Group Carbon Reduction Plan (including CDP, SBTi, and ISO 50001 implementation).
2024/11/07	1/ Report on greenhouse gas inventory and assurance implementation status. 2/ 2024 Group Carbon Reduction Plan (including Scope 3 inventory, CDP, SBTi, and ISO 50001 implementation).
2024/12/11	Report on greenhouse gas inventory schedule (including SBTi).

Sustainable Environment Training Programs

To support the company's corporate sustainability objectives and strengthen employees' practical skills, Gemtek Technology held a series of related training sessions in 2024. These programs covered key topics such as climate change, energy management, and carbon reduction strategies. The number of participants and total training hours are summarized in the table below.

2024 Environmental Sustainability Training Statistics

Course Title	Participants	Training Hours
Climate Change and Carbon Reduction Seminars	1,562	922
ISO 50001 Energy Management Training	46	126
Corporate Carbon Reduction Roadmap and SBTi Implementation Workshop	100	440



Risk Management

Climate Risk Assessment

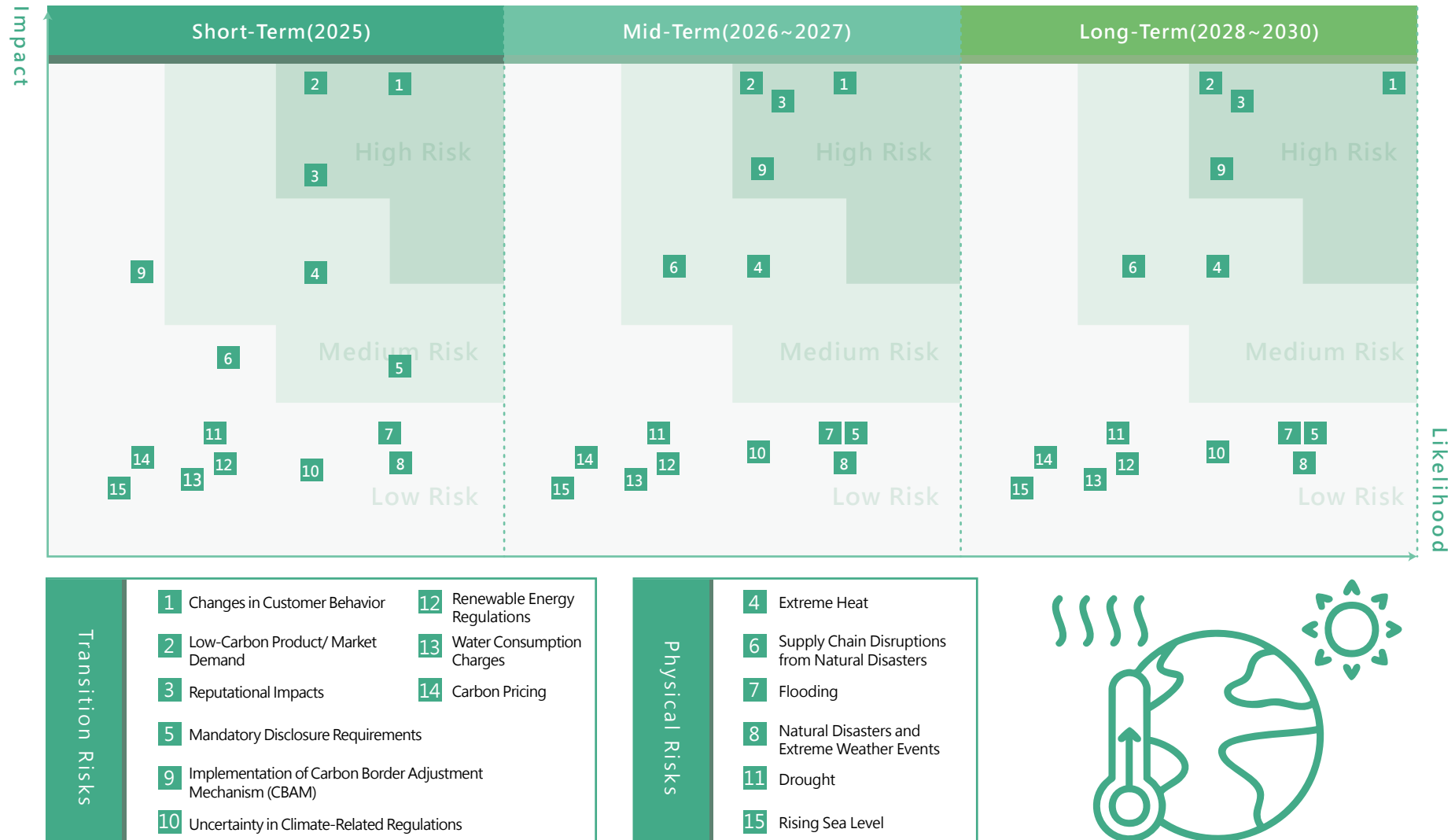
Guided by the TCFD framework, Gemtek Technology evaluated domestic and international regulatory trends, sustainability strategies, customer expectations, and market developments to identify and categorize 15 climate-related risk topics relevant to the company. These include 10 transition risks and 5 physical risks. The scope of the risk assessment primarily covers Gemtek's Taiwan Headquarters, the Gemtek (Kunshan) facility, the Gemtek Vietnam facility, and key suppliers.

Note: Key suppliers include those that provide critical components such as PCBs, adapters, packaging materials, and metal or plastic parts.

In response to the forthcoming requirements of International Financial Reporting Standards S2 (IFRS S2) on climate-related disclosures, Gemtek conducted its 2024 climate risk assessment using two key evaluation factors: likelihood and financial impact. The assessments were aligned with the company's sustainability timelines and categorized into short-term (2025), mid-term (2026 to 2027), and long-term (2028 to 2030) periods. For each climate risk scenario, the company assessed the level of exposure, corresponding response strategies, and expected benefits, and assigned scores for both likelihood and financial impact using a defined risk scale.

Climate risk levels were determined by multiplying the scores for likelihood and impact. For topics classified as high risk, Gemtek formulated response measures and disclosed the relevant information. In 2024, four primary climate-related risks were identified: Low-Carbon Product / Market Demand, Changes in Customer Behavior, Reputational Impacts, and the Implementation of the Carbon Border Adjustment Mechanism (CBAM). During the assessment process, the company also explored potential climate-related opportunities by evaluating the expected benefits of its risk response strategies. Following this evaluation, one key opportunity was identified: Entry into New Markets. The results of the climate risk and opportunity assessment, along with the corresponding response strategies, were reported to the Sustainable Development Committee and the Board of Directors in June 2025 and will continue to be reviewed and adjusted on a regular basis.

Climate Risk Matrix (Short-Term / Mid-Term / Long-Term)



Note: Compared to the previous year, due to relatively stable water conditions in Taiwan in 2024, this year's assessment reflects a lower likelihood and impact score for the physical risk of "Water Restrictions / Water Outages." However, the company continues to closely monitor the local water situation. In addition, a new transition risk, "Reputational Impacts," was identified. Other changes involved adjustments to topic names, including "Changes in Customer Behavior" (formerly "Customer Behavior Shifts"), "Low-Carbon Products / Market Demand" (formerly "Demand for Low-Carbon Products and Services"), and "Implementation of the Carbon Border Adjustment Mechanism" (formerly "Carbon Tax").

· Climate Scenario Analysis

In 2024, Gemtek Technology incorporated scenario analysis as a reference framework for identifying climate-related risks and opportunities. For transition risks, the company based its analysis on scenarios outlined in the World Energy Outlook 2024 (WEO 2024), published by the International Energy Agency (IEA), adopting the "Net Zero Emissions by 2050" (NZE) and "Stated Policies Scenario" (STEPS) as baseline assumptions. For physical risks, the company referred to the greenhouse gas emissions scenarios presented in the Sixth Assessment Report (AR6) released in 2021 by the Intergovernmental Panel on Climate Change (IPCC), using SSP1-1.9, SSP1-2.6, and SSP5-8.5 for the scenario analysis.

Scope of Assessment	Applicable Risk	Reference	Scenario	Description
Gemtek Technology ^{Note}	Transition Risks	IEA WEO 2024	NZE (Net Zero Emissions by 2050)	This scenario outlines a pathway for the global energy sector to achieve net-zero emissions by 2050 without relying on external carbon offset mechanisms. It offers a greater than 50% probability of keeping the global average temperature increase below 1.5°C by 2100. The NZE scenario is consistent with the Paris Agreement objective of limiting global warming to below 1.5°C by the end of this century.
			STEPS (Stated Policies Scenario)	This scenario is based on the decarbonization policies currently implemented by countries around the world and projects the likely development of future energy systems. Under this scenario, the goal of achieving net-zero emissions by 2050 would not be attainable.
Gemtek Technology and Key Suppliers	Physical Risks	IPCC AR6	SSP1-1.9 (Very Low Emissions Scenario)	This scenario aims to keep the global average temperature rise below 1.5°C and has a greater than 50% chance of meeting this goal. This requires large-scale emission reduction efforts and the achievement of net-zero greenhouse gas emissions by around 2050.
			SSP1-2.6 (Low Emissions Scenario)	This scenario aims to limit the global temperature rise to within 1.5°C, with emissions expected to decline significantly over the coming decades. However, the probability of achieving this scenario is slightly lower compared to SSP1-1.9.
			SSP5-8.5 (Very High Emissions Scenario)	Under this scenario, there is a greater than 50% probability that global temperatures will rise by more than 4°C by 2100. Greenhouse gas emissions are estimated to double by 2050 relative to current levels and to triple by 2100.

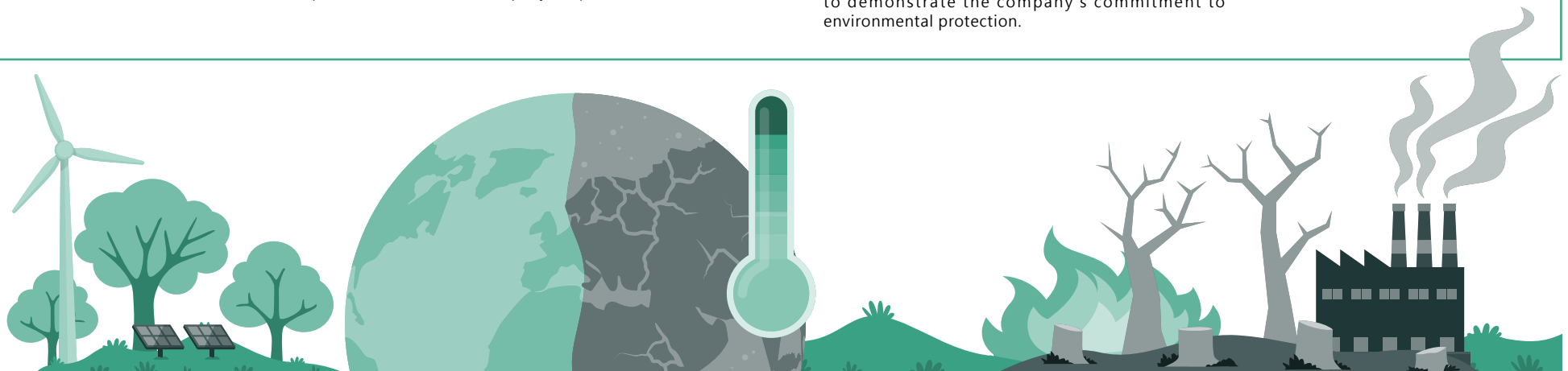
Note: The assessment scope covers three operational sites: Gemtek's Taiwan Headquarters, the Gemtek (Kunshan) facility, and the Gemtek Vietnam facility.

Strategy

· Identification of Key Climate Risks and Opportunities

Category	Risk/Opportunity Source	Description of Impact on Gemtek	Response Strategy	Category
Transition Risk	Market- Changes in customer behavior	As a global supplier of network communication products, Gemtek requires a substantial volume of raw materials, with plastics accounting for at least one-third of the total. While certain models incorporate post-consumer recycled (PCR) plastics as specified by customers, most still rely on single-use, petroleum-based plastics. In an era of heightened environmental awareness, one of the company's major challenges is how to respond to future restrictions on single-use plastics and rising PCR material costs, while also meeting customer expectations for green products such as carbon management and carbon footprint tracking, in order to avoid the risk of losing orders due to delayed transformation.	Develop diversified sources of raw materials: Identify or develop more renewable and recyclable material sources, such as bio-based plastics and biodegradable plastics, to reduce reliance on petroleum and meet customer requirements. Strengthen product innovation and R&D: Enhance innovation and R&D capabilities by incorporating green and energy-saving concepts into product design. Develop more environmentally friendly and energy-efficient products, such as alternatives that use less or no plastic, recyclable packaging designs, and products that comply with energy efficiency standards, thereby improving overall market competitiveness. Promote value chain emissions inventory: Conduct greenhouse gas (GHG) assessments targeting key suppliers to understand their current emissions profile and drive overall GHG reduction across Gemtek's value chain.	- Decrease in customer orders → Decrease in operating revenue - Increase in R&D costs → Increase in operating expenses - Environmental certifications and purchase of green power certificates → Increase in operating expenses - In-house process improvements, equipment replacement, and solar power system installation → Increase in capital expenditures - Renewable energy equipment R&D → Increase in R&D costs - Increase in customer orders → Increase in operating revenue
Transition Risk	Technology- Low-carbon products/market demand	As global discussions on net-zero carbon emissions continue to gain momentum, low-carbon products have emerged as a key direction for future development. In response to this market trend, Gemtek is actively developing environmentally friendly and sustainable products and services, strengthening energy-efficient technologies, and adopting efficient manufacturing processes to reduce carbon emissions and enhance the market competitiveness of its products.	Obtain environmental certifications: Actively pursue certifications related to environmental responsibility, such as carbon management and carbon footprint achievements, to demonstrate the company's commitment to environmental protection. Increase renewable energy use: Implement strategies such as installing in-house solar power systems, developing wind power equipment, and purchasing green power certificates to meet customer requirements for environmental certifications and renewable energy, thereby enhancing market competitiveness.	
Opportunity	Market- Entering new markets	As global awareness of carbon reduction continues to rise, regulatory requirements and market trends are leading to growing customer demand for low-carbon products and the use of renewable energy. In response, Gemtek is actively investing in the research and development of wind power equipment to meet current customer expectations, enhance product competitiveness, and explore new market opportunities.	Improve in-house processes and upgrade equipment: Introduce a recirculating water system for water-jet equipment. By using water-saving devices during production and gradually replacing major machinery, the company aims to reduce energy consumption and minimize the carbon footprint of its products.	

Category	Risk/Opportunity Source	Description of Impact on Gemtek	Response Strategy	Category
Transition Risk	Regulatory- Implementation of Carbon Border Adjustment Mechanism (CBAM)	Under current EU regulations, the Carbon Border Adjustment Mechanism (CBAM) is expected to be gradually implemented across various industries starting in 2026, imposing tariffs on products entering the EU market. Approximately 30% of Gemtek's products are sold directly or ultimately to Europe each year and contain raw materials subject to carbon tariff reporting. This poses potential risks, including the need to pay applicable tariffs or absorb costs passed on by customers. In 2025, Gemtek will conduct data analysis and simulations, actively engage in customer negotiations, and continue to monitor future regulatory developments.	- Begin implementing product carbon footprint assessments with pilot models and expand to other product lines after validating the results through actual operations. Insights gained from the pilot models will inform upstream carbon reduction planning in the manufacturing process, with the goal of reducing product carbon footprints and maintaining market competitiveness. - Introduce a carbon emissions data platform to assess carbon hotspots based on the product life cycle concept, and develop emission reduction pathways and optimization strategies. - Incorporate post-consumer recycled (PCR) plastic materials during the design phase of new products.	- Implementation of Product carbon footprint tracking and emissions management platform → Increase in operating expenses - Use of PCR plastic materials during the product design stage → Increase in R&D costs and operating expenses - Carbon tax costs passed on by customers → Increase in operating expenses
Transition Risk	Reputation- Corporate reputation risk	Stakeholders are placing growing importance on how companies address climate change and demonstrate sustainability performance, often using these factors as key criteria when assessing future business opportunities. A decline in Gemtek's sustainability performance could result in fewer market orders, reduced revenue, and potential harm to the company's reputation.	Enhance sustainability disclosures: Participate in international sustainability assessments (such as CDP and DJSI) to showcase Gemtek's efforts and commitment to addressing climate change and advancing sustainable development. Strengthen environmental certifications and management: Actively pursue certifications such as carbon management and carbon footprint labeling to demonstrate the company's commitment to environmental protection.	Sustainability disclosures and obtaining relevant environmental certifications → Increase in operating expenses



Physical Risk Analysis

Gemtek Technology uses internationally recognized assessment tools and locally developed simulation platforms^{Note} to evaluate physical risks associated with its operational sites and key suppliers. The analysis covers risks such as sea level rise, water stress, flooding, drought, and extreme heat. It also takes into account historical incidents previously experienced by the company and evaluates both the likelihood of these physical risks and their potential financial impacts. Due to limitations in the assessment tools, the analysis of sea level rise and water stress covers Gemtek's global operations and key suppliers, while the assessment of flooding, drought, and extreme heat is limited to the Taiwan region.

The results of this year's physical risk assessment indicate that only Gemtek's Taiwan Headquarters is located in a high flood-risk area. All other operational sites and key suppliers are assessed at low to moderate risk levels, with no high-risk items identified at this time. The company will continue to review scenario analysis findings, carefully evaluate the likelihood and potential impact of physical risks, and implement appropriate countermeasures as needed.

Note:

1. The assessment of sea level rise is based on the Coastal Risk Screening Tool developed by Climate Central.
2. The assessment of water stress is based on the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI).
3. The assessments of flooding, drought, and extreme heat are based on the Climate Change Disaster Risk Map developed by the National Science and Technology Center for Disaster Reduction (NCDR) in Taiwan. Due to limitations of the simulation tool, these three physical risk analyses are conducted only within the Taiwan region.

Physical Climate Risk Scenario Modeling Evaluation Results

Scope of Analysis	Physical Risk Item	Subject of Analysis	Risk Level		
			Short Term	Medium Term	Long Term
Global	Sea Level Rise	Operational Sites: Taiwan, Kunshan (China), Vietnam	Low	Low	Low
	Water Stress	Key Suppliers: 7 companies	Medium	Medium	Medium
Taiwan	Flooding		High	High	High
	Drought	Operational Site: Taiwan	Low	Low	Low
	Extreme Heat		Low	Low	Low

Physical Risk Adaptation Management

In response to the impacts of climate change, building resilience to risk has become a critical capability for businesses today. Each year, Gemtek Technology conducts scenario analyses for its operational sites, production facilities, and key suppliers, and develops climate-related preventive measures to reduce the potential impacts of climate risks on the company.

Physical Risk		Adaptation Measures
Flooding		- Regularly clear and maintain internal drainage ditches. - Purchase flood prevention equipment such as water pumps and flood barriers. - Install stormwater detention pond or water regulation basin.
Water Stress		The Gemtek Vietnam facility is equipped with a 360-cubic-meter water tank, which is estimated to support the plant's water needs for up to five days, helping to mitigate the impact of short-term water shortages or supply disruptions on operations.
Drought		- At the Taiwan Headquarters, water usage is categorized into four major types, with individual water meters installed for each category to monitor consumption. This allows the company to track internal water distribution and usage more effectively. - Gemtek's Taiwan headquarters has established a partnership with a water delivery company, and will deploy emergency water supply measures if water service is interrupted for more than one day. - Activate emergency water allocation response plans.
Extreme Heat		- Enhance the efficiency of on-site ventilation and air conditioning systems. - Apply heat-insulating materials and structures, such as insulated curtain walls and rooftop shading systems.

Targets and Indicators

To effectively manage its climate response strategy, Gemtek Technology has committed to achieving net-zero emissions by 2050. With 2022 as the base year, the company has established corresponding indicators and targets, which are reviewed on a regular basis. The General Manager reports progress and outcomes to the Sustainable Development Committee and the Board of Directors. Over the long term, the company will continue to monitor and implement corrective actions as necessary. The relevant indicators and their short-, medium-, and long-term targets are outlined below.

Gemtek Technology's Climate Targets and Indicators

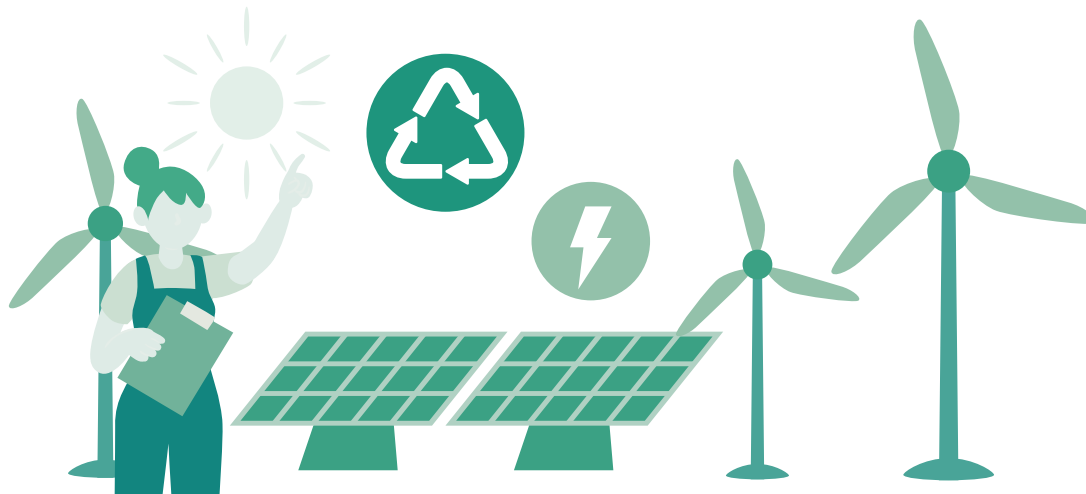
Category	Indicator				Base Year	Target Scope	Target Type	Target		
	Indicator Definition	Unit	2024 Performance					Short-Term Target (2025)	Mid-Term Target (2026–2027)	Long-Term Target (2028–2030)
Greenhouse Gas Reduction	Scope 1 & 2 emissions reduction (market-based)	tCO ₂ e, %	24,657.37, decreased by 18.82%	 Achieved	2022, 30,372.77tCO ₂ e	Group	Absolute	10%	Increase by 5% annually	50% cumulative reduction
Water Consumption Reduction	Reduction in water withdrawal intensity	Million liters / NT\$ Million, %	0.0068, decreased by 13.9%	 Achieved	2022, 0.0079 Million liters / NT\$ Million	Group	Intensity	Reduce by 1% annually	Reduce by 1% annually	Reduce by 5%
Waste Reuse	Increase in waste recycling rate	%	70.9%, increased by 13%	 Achieved	2022, 57.9%	Group	Absolute	Increase by 1% annually	Increase by 1% annually	Reach 67%
Percentage of Recycled Materials	Increase percentage of PCR plastics in total procurement spending	%	24.29%	 Achieved	2022, 2.98%	Group	Intensity	Reach 24.2%	Reach 58.08%	Reach 90%
Percentage of Eco-friendly Packaging	Increase percentage of Eco-friendly Packaging in total procurement spending	%	37.32%	 Achieved	2022, 20%	Group	Intensity	Reach 35%	Reach 50%	Reach 90%

4.2 Energy and Emissions

Energy Consumption

In 2024, Gemtek Technology's total energy consumption reached 183,916.27 GJ, including 180,466.05 GJ from non-renewable sources and 3,450.22 GJ from renewable sources. The company's energy intensity was 7.17 GJ per NT\$1 million in revenue. The increase in energy intensity was primarily due to early-stage expansion activities at the Gemtek Vietnam facility, where equipment was still undergoing setup and testing, resulting in suboptimal capacity utilization and reduced energy efficiency. An analysis of Gemtek's energy use reveals that purchased electricity accounts for more than 98% of the company's total energy consumption. The remainder comes from gasoline, diesel, and liquefied petroleum gas (LPG). Gasoline and diesel are primarily used for company vehicles and backup generators at various facilities, while LPG is mainly used for kitchen operations at the Taiwan Headquarters. The table below provides a breakdown of energy consumption by site. Gemtek continues to monitor energy usage patterns and implement energy-saving measures to reduce its environmental impact.

To better understand and manage its energy usage, Gemtek Technology implemented the ISO 50001 Energy Management System at its Taiwan Headquarters and Vietnam facility in 2024, and obtained third-party certification. Based on this system, the company will set appropriate energy management goals to drive continuous improvement in energy performance. The Vietnam facility also prioritized the deployment of an energy monitoring system to accurately track electricity usage and evaluate the effectiveness of energy-saving measures. Beginning in 2024, Gemtek's Vietnam facility installed a rooftop solar power system with a capacity of 6.5 MWp. That year, it generated 958,394 kWh of solar energy, equivalent to approximately 3,450.22 GJ. Once the system is fully operational in 2025, it is expected to produce around 9,645,408 kWh annually, raising the facility's renewable electricity usage to approximately 25%. In 2024, renewable energy accounted for 2.1% of the company's total energy consumption. Gemtek will continue to implement energy-saving and carbon reduction measures to lower energy use and carbon emissions, reduce environmental impact, and advance its long-term sustainability goals.



Taiwan Headquarters ISO 50001 Energy Management System Certification
Certificate validity period : 2027/12



Gemtek Vietnam ISO 50001 Energy Management System Certification
Certificate validity period : 2027/10

Gemtek Technology's Non-Renewable Energy Consumption (Past Three Years)

Unit: GJ

Year	Facility	Electricity	Liquefied Petroleum Gas (LPG)	Gasoline	Diesel	Natural Gas (LNG)	Total Non-Renewable Energy Consumption	Group Revenue (NT\$ million)	Energy Intensity (GJ per NT\$ million)
2022	Gemtek Taiwan Headquarters	30,048.84	810.64	82.88	31.98	0.00	30,974.34	27,899	6.06
	Gemtek (Kunshan)	46,929.73	0.00	227.71	1,453.02	0.00	48,610.46		
	Gemtek (Changshu)	33,314.99	0.00	178.94	0.00	1,068.95	34,562.89		
	Gemtek Vietnam	54,745.47	0.00	0.00	299.12	0.00	55,044.59		
	Total	165,039.03	810.64	489.53	1,784.12	1,068.95	169,219.78		
2023	Gemtek Taiwan Headquarters	29,949.36	864.78	96.78	0.00	0.00	30,910.92	26,136	6.50
	Gemtek (Kunshan)	53,768.40	0.00	382.47	55.28	0.00	54,206.15		
	Gemtek (Changshu)	5,599.89	0.00	0.00	0.00	0.00	5,599.89		
	Gemtek Vietnam	76,183.20	0.00	0.00	2,998.31	0.00	79,181.51		
	Total	165,500.85	864.78	479.25	3,053.59	0.00	169,898.47		
2024	Gemtek Taiwan Headquarters	28,930.20	1,690.26	119.12	0.00	0.00	30,739.58	25,634	7.04
	Gemtek (Kunshan)	45,336.39	0.00	258.58	13.06	0.00	45,608.03		
	Gemtek Vietnam	102,593.22	0.00	0.00	1,525.22	0.00	104,118.44		
	Total	176,859.81	1,690.26	377.70	1,538.28	0.00	180,466.05		

Note:

- 1 gigajoule (GJ) = 10^9 joules (J).
- Data sources: Electricity data is based on the monthly utility bills for each facility. LPG, diesel, and gasoline consumption is calculated based on actual usage, while diesel used for generators is based on purchase requisitions.
- Energy conversion values for 2022 and 2023:
 Electricity: 1 kWh = 3,600 KJ
 Liquefied Petroleum Gas (LPG): Taiwan = 6,635 kcal/L; Mainland China = 10,200 kcal/kg
 Gasoline: Taiwan = 7,800 kcal/L; Mainland China = 10,300 kcal/kg (density: 0.7475 kg/L); Vietnam = 7,800 kcal/L
 Diesel: Taiwan = 8,400 kcal/L; Mainland China = 10,200 kcal/kg; Vietnam = 8,400 kcal/L
 Natural Gas (LNG): Mainland China = 8,500 kcal/m³
- Taiwan's 2024 energy conversion values are based on the Ministry of Environment's announcement on February 13, 2025: the lower heating value for automotive gasoline is 7,609 kcal/L, and for automotive diesel is 8,642 kcal/L. All other conversion values remain consistent with those used in 2022 and 2023.
- The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no data is disclosed for 2024.
- Due to errors in the previously reported 2022 total energy consumption data, the figures have been corrected and restated in the current year's report.

Greenhouse Gas Emissions

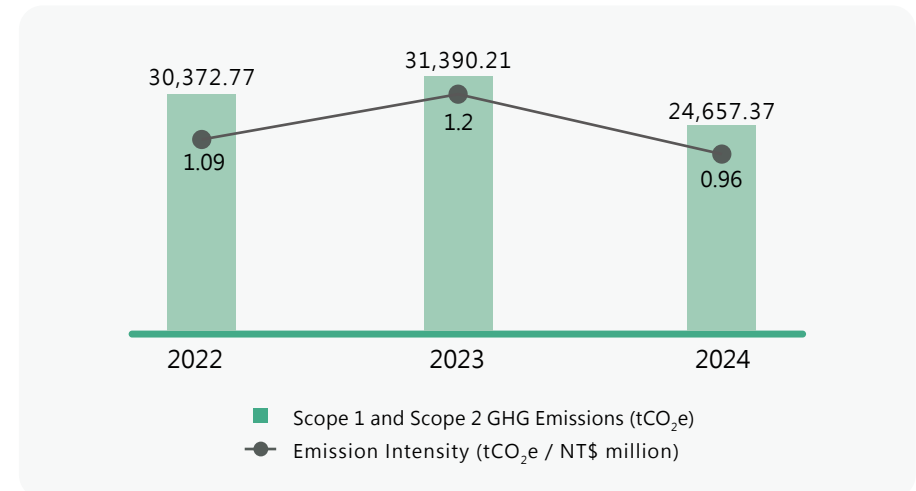
To strengthen greenhouse gas (GHG) emissions management, Gemtek Technology's Taiwan Headquarters, Gemtek (Kunshan) facility, and Gemtek Vietnam facility have conducted GHG inventories in accordance with the ISO 14064-1:2018 standard. The reporting boundaries include direct emissions (Category 1), energy indirect emissions (Category 2), and significant other indirect emissions (Category 3–6). Beginning in the third quarter of 2024, the company is expanding its inventory efforts to gradually cover all emission categories across the Gemtek Group, including its subsidiaries. A carbon management information platform is scheduled for implementation in 2025 to enable effective tracking and management of carbon emissions data. Gemtek's GHG emissions over the past three years are summarized in the table below.

To further disclose the results of its GHG inventory management and actively support the global 2050 net-zero target, Gemtek has participated in the CDP Climate Change and Water Security questionnaires since 2011. In 2024, the company received a B rating on the CDP Climate Change questionnaire. Leveraging the feedback provided by CDP, Gemtek will gradually review and refine its future strategies and action plans. In early 2025, Gemtek also submitted its SBTi commitment letter and will adopt a science-based approach to emissions reduction planning to achieve its GHG reduction goals.

In 2024, Gemtek Technology's Scope 1 and Scope 2 (location-based) greenhouse gas (GHG) emissions totaled 31,249.37 tCO₂e. Scope 3 greenhouse gas (GHG) emissions totaled 8,016 tCO₂e. The GHG emission intensity for Scope 1 and Scope 2 (location-based) was 1.22 tCO₂e per NT\$ million in revenue, representing a 1.6% increase compared to 2023. This increase was primarily due to the Gemtek Vietnam facility being in the early phase of its expansion, during which equipment was still undergoing adjustment and testing. As a result, capacity utilization had not yet reached optimal levels, leading to lower energy efficiency and higher GHG emissions.

To reduce future carbon emissions, Gemtek's Taiwan Headquarters committed to a five-year (2024–2028) purchase of 500,000 kWh through Taipower's pilot program for "Small Scale Green Energy Auction." In 2024, the Gemtek Vietnam facility began installing rooftop solar power systems. To further increase the share of renewable energy, the company also procured 10,000,000 kWh of International Renewable Energy Certificates (I-RECs), strengthening the overall structure of its renewable energy strategy. Over the next few years, Gemtek plans to gradually increase the proportion of self-generated green energy, reduce its dependence on conventional energy sources, and ultimately lower greenhouse gas emissions. In 2024, Scope 1 and Scope 2 (market-based) GHG emissions totaled 24,657.37 tCO₂e, reflecting a 18.82% reduction compared to the base year (2022). Emission intensity for Scope 1 and Scope 2 (market-based) was 0.96 tCO₂e per NT\$ million in revenue.

Gemtek's Scope 1 and Scope 2 GHG Emissions, Market Based (Past Three Years)



Gemtek's GHG Emissions Performance (Past Three Years)

Unit : tCO₂e

Year	Facility	Scope 1	Scope 2	Scope1 + Scope2	Group Revenue (NT\$ million)	Scope 1 + Scope 2 Emission Intensity (tCO ₂ e / NT\$ million)	Scope 3	
							Category 3	Category 4
2022	Gemtek Taiwan Headquarters	529.87	4,248.57	4,778.44	27,899	1.09	111.65	788.16
	Gemtek (Kunshan)	468.93	7,434.45	7,903.38			-	1,251.58
	Gemtek (Changshu)	564.84	5,277.65	5,842.49			-	877.06
	Gemtek Vietnam	867.43	10,981.03	11,848.46			-	1,434.83
	Total	2,431.07	27,941.70	30,372.77			111.65	4,351.63
2023	Gemtek Taiwan Headquarters	595.97	4,109.72	4,705.69	26,136	1.20	138.69	858.39
	Gemtek (Kunshan)	463.19	8,517.81	8,981.00			-	1,530.85
	Gemtek (Changshu)	166.48	887.12	1,053.60			-	166.25
	Gemtek Vietnam	1,368.84	15,281.08	16,649.92			-	2,280.41
	Total	2,594.48	28,795.73	31,390.21			138.69	4,835.90
2024	Gemtek Taiwan Headquarters	541.92	3,809.14	4,351.06	25,634	1.22	801.02	833.49
	Gemtek (Kunshan)	276.59	6,757.64	7,034.23			162.38	1,277.54
	Gemtek Vietnam	1,078.12	18,785.96	19,864.08			1,980.83	2,960.74
	Total	1,896.63	29,352.74	31,249.37			2,944.23	5,071.77

Note:

- Greenhouse gas (GHG) emissions data have been duly verified.
- GHG emission types: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
- The GHG Protocol used for consolidating Greenhouse Gas (GHG) emissions: Operational Control Approach.
- Methodologies used: Global Warming Potential (GWP) factors from the IPCC AR6, the Emission Factor Method, and the Material Balance Method.
- Calculation tools used were based on ISO/CNS 14064-1, ISO/CNS 14064-3, and the Greenhouse Gas Inventory Reporting Template Version 3.0.0 (Revised).
- Category 1 includes liquefied petroleum gas (LPG), diesel, gasoline, natural gas, refrigerants, and BOD septic systems. Emission factors for overseas facilities are primarily based on data from the International Energy Agency (IEA), while those for Taiwan follow the greenhouse gas emission factors announced by the Ministry of Environment on February 5, 2024.
- Category 2 covers purchased electricity. For Gemtek Taiwan Headquarters, electricity emission factors are based on those announced by the Bureau of Energy, Ministry of Economic Affairs (0.474 kg CO₂e/kWh for 2024; the 2023 factor remained the same as in 2022, which was 0.495 kg CO₂e/kWh). The Gemtek (Kunshan) facility uses the 2022 national grid emission factor of 0.5366 kg CO₂e/kWh published by the Ministry of Ecology and Environment of the People's Republic of China. The Gemtek Vietnam facility adopts the 2023 electricity emission factor of 0.6592 kg CO₂e/kWh as announced by the Ministry of Natural Resources and Environment (MONRE) of Vietnam in 2024.
- Category 3 refers to indirect emissions from transportation, including employee commuting and international business travel (air travel).
- Category 4 refers to indirect emissions from the use of sold products, including upstream energy procurement (electricity, gasoline, diesel, natural gas, and liquefied petroleum gas) and emissions from waste disposal.
- The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no data is disclosed for 2024.

Energy-Saving Measures

In response to rising environmental awareness, Gemtek Technology has actively engaged in green initiatives in recent years and has committed to aligning its water usage, electricity consumption, and waste generation with energy efficiency standards. The company fosters environmental awareness among employees, encouraging them to adopt a global perspective and view everyday energy conservation and carbon reduction as meaningful contributions to sustainability. In 2024, Gemtek's energy-saving measures resulted in a total reduction of 884,518.17 kg CO₂e in greenhouse gas emissions. The company remains committed to introducing additional energy-saving practices as part of its environmental responsibility.

To achieve its energy conservation and carbon reduction goals, Gemtek has installed centralized air conditioning systems in both office and factory areas and has standardized temperature settings to provide a comfortable work environment while meeting energy efficiency requirements. Lighting systems are being upgraded in phases, and all office lights are programmed to turn off automatically at night. Security personnel conduct regular patrols to ensure that all lights are properly turned off.

Gemtek's Energy-Saving Measures and Performance (2024)

Energy-Saving Measure	Estimated Annual Cost Savings (NT\$)	Estimated Annual Energy Savings (kWh)	Converted Energy Savings (GJ/year)	Estimated Carbon Reduction (kg CO ₂ e/year)
Air Compressor Energy Efficiency Improvement (Parallel Configuration)	2,520,000	630,000	2,268	415,296
Lighting Equipment Replacement	10,952	2,738	9.86	1,297.81
Motion Sensor Lighting Installation in Dormitory Common Areas (Taiwan HQ)	234,604	58,651	211.14	27,800.57
Reduction in Electricity Consumption from Lighting	2,359,400	589,850	2,123.46	388,829.12
Lighting Energy Reduction in Common Areas	382,368	95,592	344.13	51,294.67
Total	5,507,324	1,376,831	4,956.59	884,518.17

- Note:
- Electricity cost savings are calculated at NT\$4 per kilowatt-hour (kWh).
 - Estimated GHG emissions reduction (kg CO₂e / year) = Energy savings (kWh / year) × Emission factor (Taiwan HQ: 0.474 kg CO₂e / kWh; Mainland China facilities: average 0.5366 kg CO₂e / kWh; Vietnam facility: 0.6592 kg CO₂e / kWh).
 - Energy conversion factor for electricity = 3,600 KJ / kWh.

In addition, as part of its IT equipment renewal efforts, the IT Department assisted various departments in decommissioning a total of 319 outdated computers in 2024. It also refurbished and upgraded 48 units. These efforts effectively reduced the computer replacement rate and extended the overall service life of company equipment.

4.3 Water Resource

Water Resource Management

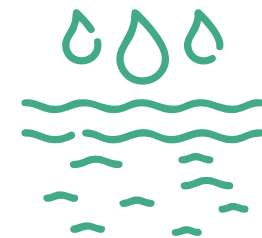
Gemtek Technology primarily uses municipal tap water and does not rely on shared water sources. Its water withdrawals have not had a significant impact on local water supplies and remain fully compliant with applicable local regulations. The company uses the World Resources Institute's Aqueduct Water Risk Atlas to assess water stress levels in the regions where its facilities operate and develops mitigation strategies for sites identified as high risk. The Gemtek Vietnam facility has constructed a 360 cubic meter water storage tank, which is estimated to provide five days of water supply. To date, the facility has not experienced any disruptions due to water shortages.

In 2021, Gemtek's Taiwan Headquarters began addressing water conservation by dividing its water usage into four main zones and installing water meters to monitor consumption in each area. Data analysis revealed that zones with high water usage could reduce consumption through improved water-use practices. Accordingly, designated staff were assigned to raise awareness about water conservation and conduct regular inspections. Following implementation, a notable reduction in tap water usage was observed compared to the previous year. Additionally, Gemtek established a partnership with a water truck service provider to ensure emergency water deliveries in the event of an outage lasting more than one day, thereby minimizing operational disruptions. Gemtek's water consumption data is summarized as follows.

Gemtek's Water Resources Overview

Item	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Water Source	Touqian River, Baoshan Reservoir	Yangtze River, Taihu Lake	Red River
Water Stress Level	Low-Medium(1-2)	High(3-4)	High(3-4)
Wastewater Discharge	Qiedong River	Suzhou Creek	Chau Giang River

Note: Source of Water Stress Risk Data - Aqueduct Water Risk Atlas by the World Resources Institute (WRI).



In 2024, Gemtek Technology's total water withdrawal reached 174.48 million liters, with a water withdrawal intensity of 0.0068 million liters per NT\$ million in revenue. This represents a 13.9% decrease compared to 2022, mainly attributed to the divestment of the Gemtek (Changshu) facility. At the Taiwan Headquarters, the company has begun gradually replacing and upgrading aging mechanical float valves in the dormitory basement and flush toilet systems throughout the building to conserve water more effectively. Meanwhile, the expansion of the Gemtek Vietnam facility led to increased water consumption due to the conversion of its air conditioning system to a chilled water setup. To address this, the facility plans to implement a cooling tower system to recycle water for use in non-critical clean water areas and related processes. The facility is also actively exploring additional measures to reduce overall water consumption.

Gemtek's Water Consumption (Past Three Years)

Unit: Million Liters

Year	Facility	Total Water Withdrawal	Total Discharge	Total Water Consumption	Group Revenue (NT\$ million)	Water Withdrawal Intensity (million liters / NT\$ million)
2022	Gemtek Taiwan Headquarters	43.18	34.54	8.64	27,899	0.0079
	Gemtek (Kunshan)	76.95	61.56	15.39		
	Gemtek (Changshu)	68.28	54.62	13.66		
	Gemtek Vietnam	32.87	26.30	6.57		
	Total	221.28	177.02	44.26		
2023	Gemtek Taiwan Headquarters	39.26	31.41	7.85	26,136	0.0069
	Gemtek (Kunshan)	80.42	64.34	16.08		
	Gemtek (Changshu)	18.21	14.57	3.64		
	Gemtek Vietnam	43.57	34.86	8.71		
	Total	181.46	145.17	36.29		
2024	Gemtek Taiwan Headquarters	49.75	39.80	9.95	25,634	0.0068
	Gemtek (Kunshan)	63.65	50.92	12.73		
	Gemtek Vietnam	61.08	48.86	12.22		
	Total	174.48	139.58	34.90		

Note:

1. Water consumption = Water withdrawal – Water discharge.
2. Discharge volumes for Gemtek Taiwan Headquarters, Gemtek (Kunshan) Facility, and Gemtek Vietnam Facility are estimated figures, calculated at 80% of their respective total water withdrawals.
3. Water usage is calculated based on the operational control approach, consistent with the boundary setting used for greenhouse gas inventories. Data for 2022 and 2023 have been adjusted accordingly.
4. The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no data are disclosed for 2024.

Wastewater Management

Gemtek Technology primarily generates domestic wastewater. All wastewater from its facilities is treated at authorized wastewater treatment plants and discharged only after meeting regulatory standards. These operations have not caused significant impacts on local water sources, and no major leakage incidents have occurred. Treatment plants regularly dispatch personnel to collect water samples from Gemtek facilities to assess discharge quality and determine billing rates. If any test results exceed acceptable thresholds, the company is notified and required to implement corrective measures within a specified period. In 2024, all water quality test results complied with applicable standards, and each site has maintained compliance since its establishment.



Water Pollution Testing Parameters	Gemtek Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
	Regulatory Standard	Measured Value	Regulatory Standard	Measured Value	Regulatory Standard	Measured Value
pH	5~9	7.39	6~9	7.6	5.5-9	7.1
COD (mg/L)	480	201.4	500	116	-	-
BOD (mg/L)	-	-	-	-	50	27
SS (mg/L)	400	37.7	400	42	100	74

Note:

1. The water quality test values represent the annual average monitoring results.
2. Page 67 of the 2023 ESG Report incorrectly identified "COD" as a water pollution testing item for Gemtek's Vietnam facility. The correct item is "BOD," and the information has been updated accordingly.

4.4 Pollution Control

Air Pollution Control

Gemtek Technology continuously monitors and strives to reduce air pollutant emissions to minimize environmental impact. The company's main sources of emissions are limited to trace amounts of exhaust generated from printing and soldering operations, as well as volatile organic compounds (VOCs) released from process-related solvents such as flux and cleaning agents. Gemtek is not classified as a high-pollution industry subject to regulatory oversight. At Gemtek's Taiwan Headquarters, process improvements have been implemented by diluting the high-concentration organic solvents originally used in the SMT cleaning process. This approach reduces the amount of solvent consumed and helps lower emissions of air pollutants. At Gemtek's Kunshan facility, a cleaning agent with a volatile organic compound (VOC) concentration of 154 g/L originally used in the steel plate cleaning process was successfully replaced with an alternative containing only 62 g/L of VOCs. This substitution has significantly reduced VOC emissions, cutting annual emissions by approximately 60%. The facility remains committed to reducing the use of high-pollution materials and continuing to expand its emission reduction efforts. In addition, Gemtek regularly engages accredited environmental testing agencies to perform inspections and submits the results in compliance with regulatory requirements. All relevant personnel are provided with personal protective equipment (PPE), and exhaust systems are installed at operational sites to safeguard employee health and safety while minimizing the potential environmental impact of VOCs. Over the years, Gemtek's air emissions have consistently remained within regulatory limits, with no major air pollution incidents reported.

The company's fugitive emissions of ozone-depleting substances are primarily attributed to legacy air conditioning units that use R-22 refrigerant. In 2024, the company did not conduct any R-22 refills. Going forward, equipment procurement will prioritize environmentally friendly options that are free of ozone-depleting substances. Older, high-impact equipment will be gradually phased out to reduce both ozone depletion and greenhouse gas emissions. Since 2023, a total of 34 R-22 air conditioning units have been replaced with models using R-32 refrigerant. R-32 has a global warming potential (GWP) approximately 2.5 times lower than R-22 and an ozone depletion potential (ODP) of zero, helping to reduce overall environmental impact.

Note:
Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (AR6), with R-22 having a GWP of 1,960 and R-32 having a GWP of 771.

Gemtek's Air Pollutant Emissions (Past Three Years)

Unit: Emissions (kg)

Year	Facility	VOCs	TSP
2022	Gemtek Taiwan Headquarters	3,399.9	1,024.0
	Gemtek (Kunshan)	1,805.76	368.928
	Gemtek (Changshu)	1,287.36	388.8
	Gemtek Vietnam	Not Detected	42.9mg/M ³
2023	Gemtek Taiwan Headquarters	2,211.8	982
	Gemtek (Kunshan)	1,391.04	343.872
	Gemtek (Changshu)	-	-
	Gemtek Vietnam	Not Detected	36.0mg/M ³
2024	Gemtek Taiwan Headquarters	1,619.9	421.5
	Gemtek (Kunshan)	95.06	76.5
	Gemtek Vietnam	Not Detected	34.0mg/M ³

Note:

- The use of emergency generators may produce nitrogen oxides (NOx) and sulfur oxides (SOx); however, as these are non-routine emissions, they are not classified as major emission sources.
- As part of its annual reporting requirements, Gemtek's Vietnam facility presents data based on testing results provided by Dai Nam Environmental Joint Stock Company under report number 13/2022/GEMTEK/KQPT-DN.
- The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no testing data is available for 2023 and 2024.



Waste Management

Each Gemtek facility has established designated waste storage areas in compliance with applicable regulations. Waste is classified based on its characteristics to maximize the reuse of recyclable resources and to achieve the goals of waste reduction and environmental pollution prevention. All waste removal and treatment activities strictly adhere to local legal requirements, with proper reporting and disposal carried out by licensed contractors to ensure that no environmental contamination occurs. Annual on-site audits are conducted for contractors responsible for handling hazardous industrial waste to verify compliance in areas such as transportation, storage, treatment, and documentation. The audit results are also used as key criteria in the contractor selection process.

Gemtek Technology primarily generates two categories of waste: general domestic waste and industrial waste. All waste is managed off-site. In 2024, the company generated a total of 1,871.1 metric tons of waste, of which 1,327.1 metric tons were recycled or reused, accounting for 70.9% of the total. The remaining 543.9 metric tons, representing 29.1%, were sent for direct disposal. Waste management at Gemtek's Taiwan Headquarters complies with the "Waste Classification Management Measures" and the "Waste Disposal Management Measures." The Gemtek Kunshan facility follows the "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste," while the Gemtek Vietnam facility operates in accordance with "Law No. 72/2020/QH14: Article 72 Waste Management Requirements." At all sites, waste is handled by accredited local contractors. No incidents of leakage or regulatory non-compliance were reported.

Gemtek's Waste Handling Summary in 2024

Unit: metric tons

Facility	Non-Hazardous Waste				Hazardous Waste			Total
	Direct Disposal			Off-site Treatment	Direct Disposal		Off-site Treatment	
	Incineration (with Energy Recovery)	Incineration (without Energy Recovery)	Landfill	Resource Recovery	Incineration (without Energy Recovery)	Landfil	Resource Recovery	
Gemtek Taiwan Headquarters	5.9	58.4	-	48.5	0.02	-	8.6	121.4
Gemtek (Kunshan)	-	82.4	-	737.0	2.4	-	45.0	866.7
Gemtek Vietnam	-	264.8	112.4	485.5	16.6	1.2	2.6	883.0
Total	5.9	405.5	112.4	1,271.0	19.0	1.2	56.2	1,871.1

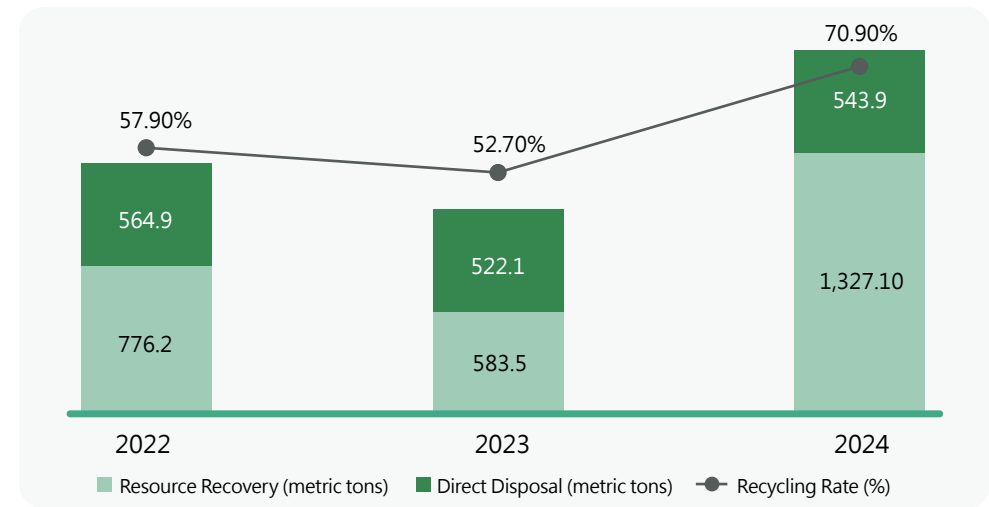
Gemtek's Waste Data (Past Three Years)

Unit: metric tons

Year	Facility	Non-Hazardous Waste	Hazardous Waste	Facility Total
2022	Gemtek Taiwan Headquarters	114.8	5.6	120.4
	Gemtek (Kunshan)	663.3	45.8	709.1
	Gemtek (Changshu)	201.5	21.2	222.7
	Gemtek Vietnam	282.9	6.1	289.0
	Total	1,262.5	78.7	1,341.2
2023	Gemtek Taiwan Headquarters	113.2	7.8	121.0
	Gemtek (Kunshan)	458.9	72.3	531.3
	Gemtek (Changshu)	29.6	-	29.6
	Gemtek Vietnam	349.5	74.1	423.6
	Total	951.2	154.2	1,105.5
2024	Gemtek Taiwan Headquarters	112.8	8.6	121.4
	Gemtek (Kunshan)	819.4	47.4	866.7
	Gemtek Vietnam	862.7	20.4	883.0
	Total	1,794.7	76.4	1,871.1

Note: The Gemtek (Changshu) facility was divested in the second half of 2023. As a result, no monitoring data is available for 2023 and 2024.

Gemtek's Waste Overview (Past Three Years)





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Employee Development and Human Rights

Material Topics: Human Rights, Diversity, Equity, and Talent Development

Management Objectives	Employees are a company's most valuable asset. At Gemtek, we promote open communication, fair workplace policies, and competitive compensation and benefits. Through a variety of learning and development opportunities, we help employees expand their professional knowledge and skills while fostering a diverse, inclusive, and supportive work environment. By eliminating all forms of discrimination and working together toward shared goals, we strive for continuous improvement in support of sustainable development.
Remedial Actions/ Mechanisms	Gemtek has established the "Human Rights and Whistleblower Protection Procedures," which outline the designated departments responsible for handling feedback and reports at each company site. Reported complaints are initially handled by a dedicated task force and then forwarded to the relevant departments for further investigation and review. If a violation is confirmed, a special committee is convened to deliberate and make a final decision on the case. To strengthen the company's management processes and internal controls, verified cases are compiled into case studies and incorporated into employee training programs. These are designed to raise awareness and help prevent similar incidents in the future.
Responsibility	● The Human Resources Department is the responsible unit for managing labor relations, with the department head serving as the primary person in charge. ● An Employee Welfare Committee has been established to organize various welfare programs, club activities, and subsidies. ● A Workplace Well-being Task Force has been formed under the ESG Task Force, with the Director of Human Resources at the Taiwan Headquarters serving as the management representative. ● A Sexual Harassment Prevention Committee has been established, along with labor representatives. All committee members are either elected or nominated by employees.
Course of Action	● Established the "Labor Rights and Occupational Safety Policy," the "Human Rights and Whistleblower Protection Procedures," and the "Sexual Harassment Complaint and Handling Procedures." ● Implemented a comprehensive bonus system and a flexible leave policy. ● Provided comfortable recreational and leisure facilities. ● Regularly organize employee events and encourage active participation in club activities. ● Issued Restricted Stock Units (RSUs) for management-level employees. ● Labor policies and related documents are published on the internal website or bulletin boards, and human rights awareness sessions are held periodically.
Results	● In 2024, a total of 835 training sessions were conducted, with 40,789 total participants. ● Launched an Employee Stock Ownership Trust (ESOT) with a participation rate of 81.25%. ● In 2024, all recruitment personnel completed training on inclusive interview practices and ID verification protocols to improve interview skills and regulatory compliance, achieving a 100% completion rate. ● In 2024, Gemtek launched the "Gemtek Baby Gift Packs" program for the first time, successfully delivering 23 gift bags to new parents. The company also established partnerships with postpartum care centers and infant daycare facilities in Hsinchu County and City, offering employees exclusive discounts and benefits. ● In 2024, no human rights violations or discrimination-related incidents were reported. ● In 2024, all labor conditions met or exceeded the minimum legal requirements, achieving 100% compliance. ● In 2024, 100% compliance was achieved with all statutory insurance coverage and parental welfare provisions. ● In 2024, 100% of new hires and existing employees received human rights awareness training. ● In 2024, the implementation rate of the annual training program reached 100%.
Evaluation Mechanism	● To enhance internal oversight and self-governance mechanisms, regular communication is conducted on a quarterly basis through labor-management meetings, employee welfare committee meetings, and the annual management review meeting. ● Performance review meetings are conducted semiannually across departments to evaluate training implementation and adjust training plans and course schedules in accordance with organizational needs. ● Annual internal audits are carried out to assess implementation results and drive continuous improvement.



Occupational Health and Safety

Material Topics: Occupational Health and Safety

Management Objectives	Gemtek Technology is committed to safeguarding the health of its employees and workers, acknowledging workplace safety as a key corporate responsibility. The company complies with all relevant occupational safety and health regulations, maintains ISO 45001 certification, and offers comprehensive training and resources to ensure that employees are fully informed of and adhere to safety policies and procedures. Continuous monitoring of potential workplace hazards and proactive risk mitigation strategies are implemented to reduce the risk of occupational accidents.
Remedial Actions/ Mechanisms	When a near miss or occupational incident occurs involving employees or contractors, a systematic investigation is conducted in accordance with the "Incident Investigation and Handling Procedures" to identify root causes and establish corrective and prevention measures. The Environmental Health and Safety team monitors and oversees the implementation of these preventive actions.
Responsibility	● An Occupational Safety, Health, and Environmental Promotion Task Force has been established, chaired by the Director of EHS, with the EHS Manager serving as Executive Secretary. ● A Workplace Well-being Task force has been formed under the ESG Task Force, with the General Manager serving as the management representative.
Course of Action	● In accordance with ISO 45001 and RBA management review procedures, Gemtek conducts annual evaluations of the effectiveness of its occupational safety, health, and RBA management systems through the PDCA (Plan-Do-Check-Act) cyclical process. Internal and external audits are performed regularly to ensure effective system management.
Results	● In 2024, a total of 6 EHS awareness campaigns were conducted. ● In 2024, all new employees participated in EHS training. ● In 2024, a total of 4 Occupational Safety and Health Committee meetings were convened. ● In 2024, a total of 4 contractor worksite inspections were conducted, all in full compliance with internal contractor management procedures and with no violations identified. ● In 2024, 12 on-site physician consultation sessions were conducted, serving a total of 211 employees. The overall satisfaction rate reached 96%, indicating strong employee recognition and appreciation for the service. ● In 2024, there were no occurrences of serious occupational safety or health incidents. ● In 2024, Gemtek's Taiwan Headquarters was recognized as a certified Sports Enterprise by the Sports Administration under the Ministry of Education.
Evaluation Mechanism	● Quarterly Occupational Safety and Health Committee meetings are convened to address matters concerning environmental protection, occupational safety, and health. Together with employee representatives, the committee reviews the implementation of OSH initiatives to support the continuous maintenance and improvement of the safety and health management system.

5.1 Human Rights Protection

Labor Rights and Occupational Safety Policy

Gemtek Technology is deeply committed to upholding and promoting labor and human rights, with a strong focus on ensuring employee safety and well-being. In fulfilling this commitment, we fully comply with all applicable labor laws and standards to maintain fair and equitable working conditions. We are dedicated to upholding the principle of equal opportunity across all aspects of employment, including recruitment, compensation, promotion, training, and rewards, and we are dedicated to eliminating all forms of discrimination and inequality, regardless of age, race, gender, disability, religion, sexual orientation, or any other personal attribute or background.

Employee Health and Workplace Safety

Gemtek is committed to creating a healthy and safe working environment to protect both the physical and mental well-being of employees. The company encourages employees to actively participate in health and safety training to enhance their awareness and ability to protect themselves.

Employee Compensation and Benefits

Gemtek is committed to ensuring that all employee wages align with the applicable living wage standards in the regions where it operates.

Respect for Employee Voice

Gemtek respects employees' rights to freedom of association, and complies with all applicable laws to ensure that union activities within the company are carried out in a lawful and equitable manner.

Value Employee Career Development

Gemtek is committed to providing employees with career development opportunities, including training, education, and on-the-job learning, to help them enhance their skills and capabilities.

Prohibition of Child and Forced Labor

Gemtek complies with international human rights principles to prevent the use of child labor and all forms of forced labor.

Promote Diversity, Equity, and Inclusion

Gemtek is committed to fostering a diverse, equitable, and inclusive workplace that respects the unique backgrounds, identities, and perspectives of every employee. The company maintains a zero-tolerance policy toward discrimination and harassment and has established mechanisms to address and resolve related concerns in a timely and effective manner.

Prohibition of Child Labor

In 2024, Gemtek Technology reported no violations related to the employment of child labor at any of its facilities. In addition to raising internal awareness, the company requires all partner suppliers to sign the "RBA Code of Conduct Commitment Statement," which prohibits the use of child labor, mandates the protection of juvenile workers' rights, and forbids any form of forced labor. Gemtek explicitly prohibits child labor in its "Corporate Sustainability Code of Conduct," and defines related procedures in both the "Human Rights and Whistleblower Protection Procedure" and the "Recruitment, Selection, & Employment Procedure." To prevent the unintentional employment of underage workers, Gemtek implements an ID verification process to confirm employee age. If an individual under the age of 15 is mistakenly hired, all wages must be settled immediately in accordance with legal requirements, and appropriate remedial actions must be taken.



Gemtek is one of the world's leading wireless communication companies. Since adopting the Responsible Business Alliance (RBA) Code of Conduct, Gemtek has remained committed to providing a safe working environment for employees, advancing environmental sustainability, and upholding the highest ethical standards in its business practices. Gemtek is also committed to ensuring that all hiring decisions are based solely on individual qualifications, abilities, and the suitability of the candidate for the position. No person shall be treated differently or unfairly on the basis of race, social class, nationality, religion, physical condition, gender, sexual orientation, marital status, political opinion, age, place of birth, disability, or any other discriminatory factor. To effectively uphold human rights, Gemtek strictly prohibits all forms of forced labor and forbids the withholding of identity documents, the collection of deposits, or the deduction of wages as collateral.

To safeguard employee safety and rights, Gemtek has established a Sexual Harassment Prevention Committee. Employee representatives on the committee are elected through an open and transparent voting process to ensure fairness and impartiality. In compliance with the "Act of Gender Equality in Employment" and relevant international human rights principles, Gemtek has established the "Human Rights and Whistleblower Protection Procedure" and the "Sexual Harassment Complaint and Handling Procedures." These policies explicitly prohibit all forms of harassment, including verbal remarks, gestures, and physical contact. They also define the mechanisms for filing complaints and the procedures for investigation and resolution.

All new and current employees, including foreign workers, are required to complete corporate sustainability awareness training. The program includes the Responsible Business Alliance (RBA) Code of Conduct, anti-bribery policies, and associated operational guidelines. To enhance information transparency, relevant documents such as labor policies and human rights guidelines are published on the internal website, bulletin boards, and the company's ESG webpage. This allows employees to better understand their rights and the company's human rights initiatives. In addition, Gemtek has established multiple grievance and feedback channels, including a dedicated email address, hotline, and physical suggestion boxes. These mechanisms ensure that employees can freely voice concerns and submit requests in a safe, confidential, and retaliation-free environment.

Gemtek ensures that employees who experience any form of discrimination, harassment, intimidation, abuse, or exploitation can safely report their concerns through multiple secure grievance channels without fear of retaliation. External stakeholders who have questions or suggestions regarding the company's corporate social responsibility (CSR) practices, or who wish to report any illegal or corrupt behavior, may submit their concerns via the CSR email address provided on the company's official website. The company is committed to maintaining strict confidentiality for whistleblowers and prohibits all forms of retaliation. Employees can raise concerns or file reports without fear of negative consequences. All cases are investigated confidentially by designated personnel who have no conflict of interest. If a violation is confirmed, the company will immediately implement corrective actions, offer counseling support, and take appropriate remedial measures. Those responsible will be dealt with according to company policies, based on the severity of the incident and their level of responsibility. This process helps ensure a fair, impartial, and respectful workplace.

Complaint or Reporting	Complaints may be submitted either anonymously or with identification through the following channels: • Email / Hotline / Suggestion Box. • ESG Executive Secretary / HR Department / Employee Representative / Gender Equality Committee.	01
Case Acceptance	The responsible unit confirms the nature of the case and the need for investigation; if criminal liability is involved, it is immediately reported to government authorities.	02
Investigation Team	An investigation team is established, and designated personnel without any conflicts of interest carry out the inquiry confidentially, including evidence gathering and interviews.	03
Recommendation for Disciplinary Action	The investigation findings are documented in a formal report, outlining the determination of validity, proposed disciplinary actions, and any recommended counseling or educational measures.	04
Notification of Case Closure	The complainant and respondent are informed of the investigation outcome, and appropriate administrative measures, documentation, and follow-up actions are carried out accordingly.	05
Follow-Up and Improvement	Based on the investigation findings, internal systems, oversight mechanisms, and environmental risk assessments are reviewed and strengthened.	06

In 2024, the company received no complaints concerning labor rights or human rights violations, including discrimination, harassment, or workplace misconduct. During the reporting period, there were no instances of child labor, no penalties issued by the labor authorities, and no violations of Indigenous peoples' rights.

Complaints Related to Discrimination, Harassment, and Workplace Misconduct at Gemtek (Past Three Years)

2022-2024	Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Number of Complaints	0	0	0
Cases Accepted for Investigation	0	0	0
Cases Closed	0	0	0

In addition, a "Collective Human Rights Agreement" was signed between Gemtek Technology and employee representatives. The agreement aims to foster a diverse, equitable, inclusive, and safe working environment by respecting individual differences, embracing multiculturalism, preventing child and forced labor, eliminating unlawful discrimination or harassment, ensuring equal employment opportunities, and providing multiple channels for open communication. The agreement is also extended to the supply chain, requiring all partners to uphold the same human rights standards. Its scope covers Gemtek's Taiwan Headquarters, Gemtek (Kunshan) facility, and the Gemtek Vietnam facility.



Gemtek firmly believes that talent is the key driver of sustainable growth. In 2024, the company joined the "TALENT, in Taiwan - Sustainable Talent Alliance" as an advocacy partner, underscoring its ongoing commitment to fostering a workplace centered on long-term well-being and shared prosperity.

Corporate Sustainability Awareness Training

As part of the onboarding process, new employees receive orientation and corporate sustainability awareness training. The program covers the Responsible Business Alliance (RBA) Code of Conduct, anti-bribery policies, and relevant operational procedures. Gemtek also conducts corporate sustainability awareness training for current employees on a periodic basis. Labor policies and related documents are published on the company's internal website and bulletin boards to ensure that all employees are well-informed about their rights and human rights, as well as the company's policies on occupational safety protections, ethical business practices, anti-corruption, anti-bribery, and environmental sustainability. In 2024, 100% of employees across all Gemtek facilities completed the required training. Additionally, regular internal auditor training was provided to members of the ESG implementation task force.

Gemtek Technology 2024 Corporate Sustainability Awareness Training

Facility	Number of New Hires	New Hire Training Hours	Number of Current Employees Retrained	Current Employees Retraining Hours	Number of Internal Auditors Trained	Internal Auditor Training Hours
Gemtek Taiwan Headquarters	82	85	970	562	95	480
Gemtek (Kunshan)	1,849	1,849	966	3,381	24	72
Gemtek Vietnam	2,047	4,094	2,410	9,640	8	32
Total	3,978	6,028	4,346	13,583	127	584

Human Rights Assessment

Each of Gemtek Technology's production sites has established an RBA Implementation Committee. These committees are responsible for regularly training internal auditors, holding management review meetings, evaluating risks within the RBA management system, setting key performance indicators (KPIs), and carrying out internal audits. RBA audits are conducted every two years or periodically upon customer request. Between 2023 and 2024, Gemtek's Taiwan Headquarters, Gemtek (Kunshan) facility, and Gemtek Vietnam facility all completed RBA certification and were awarded Silver status. In 2024, the Vietnam facility also passed an audit conducted by the Joint Audit Cooperation (JAC), a global alliance of leading telecommunications operators. The audit covered key areas of corporate social responsibility, including labor and human rights, environmental protection, ethics, and anti-corruption practices.



Diverse communication channels

We place a strong emphasis on two-way communication with our employees and have established a variety of channels to encourage open feedback. All suggestions and concerns are taken seriously and addressed in a timely manner. We believe that clear and effective communication plays a vital role in maintaining stable, respectful, and harmonious labor relations.

Communication Channel	Frequency	Scope
Labor-Management Meetings (Taiwan Headquarters)	Quarterly	Working conditions (including wages, working hours, and overtime), revision of workplace rules, improvements to facilities and the working environment, employee welfare and well-being, occupational safety, and major organizational changes.
Labor Union (Gemtek (Kunshan)/ Gemtek Vietnam)	Semi-annually	Protection of employee rights, collective bargaining negotiations, assistance with labor disputes, policy recommendations, and training and career development.
Employee Welfare Committee Meetings (Taiwan Headquarters)	Quarterly	Employee benefits, company outings, club activities, and year-end parties.
Designated HR Support and Communication Channels for Foreign Workers	As Required	Compensation, benefits, housing, and document processing for migrant workers.
Employee Satisfaction Survey	Annually	Business management, performance management, employee development, teamwork, workplace environment, and cafeteria meals.
Employee Suggestion Boxes	As Required	Personal feedback or suggestions, labor rights concerns, proposals for improving workplace conditions, and anonymous reports related to issues such as discrimination, harassment, workplace misconduct, ethical violations, bribery, or corruption.
Feedback Form	As Required	Immediate feedback, workplace improvements, and feedback on administrative processes.
Grievance & Whistleblower Hotline	As Required	Upon receiving a complaint or report, the case is immediately registered and handled by designated personnel.
Corporate Website Feedback and Whistleblower Channel	As Required	For any questions or suggestions regarding the company's corporate social responsibility practices, or to report incidents of discrimination, harassment, workplace misconduct, or violations of ethical standards such as bribery or corruption.

Labor-Management Agreement (Collective Bargaining Agreement)

Gemtek Technology has established a "Human Rights and Whistleblower Protection Procedure." Employees are guaranteed the right to freedom of association, including the right to participate in collective bargaining and peaceful assemblies, as well as the right to refrain from such activities. There are no risks of forced or compulsory labor in any of the company's operations, and all business activities and investment agreements are conducted in compliance with applicable local laws and regulations. In 2024, no incidents or complaints related to violations of freedom of association or similar issues were reported.

Both the Gemtek (Kunshan) and Gemtek Vietnam facilities have established labor unions, with collective bargaining agreement in place that cover all employees at each location. Although a labor union has not been formed at the Gemtek Taiwan Headquarters, employee representatives are elected on a regular basis, and quarterly labor-management meetings are conducted in compliance with legal requirements. These meetings serve as a platform for addressing employee concerns, improving internal practices, and responding to updates in relevant regulations, thereby strengthening communication between employees and the management team.

Gemtek Technology - Labor-Management Meetings Held in 2024

	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Labor-Management Meetings	6	2	2

Gemtek Technology - Number of Employee Representatives and Collective Bargaining Agreements Coverage (Past Three Years)

Year	Facility	Total Number of Employees	Number of Employee Representatives	Number of Employees Covered by Collective Bargaining Agreements	Percentage of Employees Covered by Collective Bargaining Agreements
2022	Gemtek Taiwan Headquarters	1,015	5	-	-
	Gemtek (Kunshan)	831	23	831	100%
	Gemtek Vietnam	2,444	7	2,444	100%
2023	Gemtek Taiwan Headquarters	1,039	5	-	-
	Gemtek (Kunshan)	1,087	27	1,087	100%
	Gemtek Vietnam	2,218	7	2,218	100%
2024	Gemtek Taiwan Headquarters	967	5	-	-
	Gemtek (Kunshan)	547	24	547	100%
	Gemtek Vietnam	2,418	7	2,418	100%

Note: The Taiwan Headquarters conducts labor-management meetings but has no labor union or collective bargaining agreement.

Employee Welfare Committee

To promote employee well-being, Gemtek Technology's Taiwan Headquarters has established an Employee Welfare Committee in compliance with legal requirements. Committee members are regularly elected by employees through a formal voting process. Quarterly meetings are held to review and decide on welfare policies, employee activity planning, club formation, and funding allocations. Employee welfare programs include holiday and birthday bonuses, subsidies for weddings, funerals, and other special occasions, travel and activity allowances, discounts at partner stores, and support for various employee clubs. These diverse measures are designed to enhance employees' physical and mental well-being while strengthening team cohesion.

Employee Satisfaction Survey

Gemtek Technology is committed to creating a friendly and supportive workplace by actively listening to employees' thoughts and suggestions. Since 2023, all facilities have conducted annual employee satisfaction surveys to better understand employee perspectives. The survey covers several key areas, including business management, performance management, employee development, teamwork, work environment, and cafeteria meals. The goal is to gain meaningful insights that serve as a foundation for future improvements and to further enhance the overall work environment. The 2024 employee satisfaction survey was organized by the Human Resources departments at each facility and conducted between January 1 and December 31, 2024, achieving a 100% response rate. The results are presented in the table below. In response to employee feedback, the company will prioritize cross-departmental communication and implement improvement measures at sites with lower satisfaction levels. These efforts will focus on improving food quality, strengthening internal communication and engagement mechanisms, and reviewing the competitiveness of compensation and benefits. The overall objective is to raise employee satisfaction and reinforce organizational cohesion.

Gemtek Technology 2024 Employee Satisfaction Survey Results

Facility	Number of Respondents	Employee Satisfaction (Out of 10)	Key Issues
Gemtek Taiwan Headquarters	967	7.2	• Compensation and Benefits • Employee Development • Performance Management
Gemtek (Kunshan)	547	7.4	• Cafeteria Meals • Shift Scheduling • Employee Development
Gemtek Vietnam	2,418	6.7	• Cafeteria Meals • Organizational Alignment • Compensation and Benefits

5.2 Workforce Composition

Employment Types

Talent is the most important asset of any enterprise. Gemtek Technology fully complies with labor-related laws and national regulations, including the Act of Gender Equality in Employment. Recruitment is based primarily on individual professional qualifications, with no preferential treatment or discrimination on the basis of gender, age, race, nationality, place of birth, disability, religion, or political affiliation. As of 2024, Gemtek employed a total of 3,932 individuals (2,203 males and 1,729 females). Only one female employee was employed on a part-time basis; while all others were full-time and held permanent positions. Compared to the previous year (2023), when the total number of employees was 4,348, the change in employee numbers was primarily due to corporate resource restructuring and adjustments to production sites.

Gemtek Technology 2024 Workforce Composition

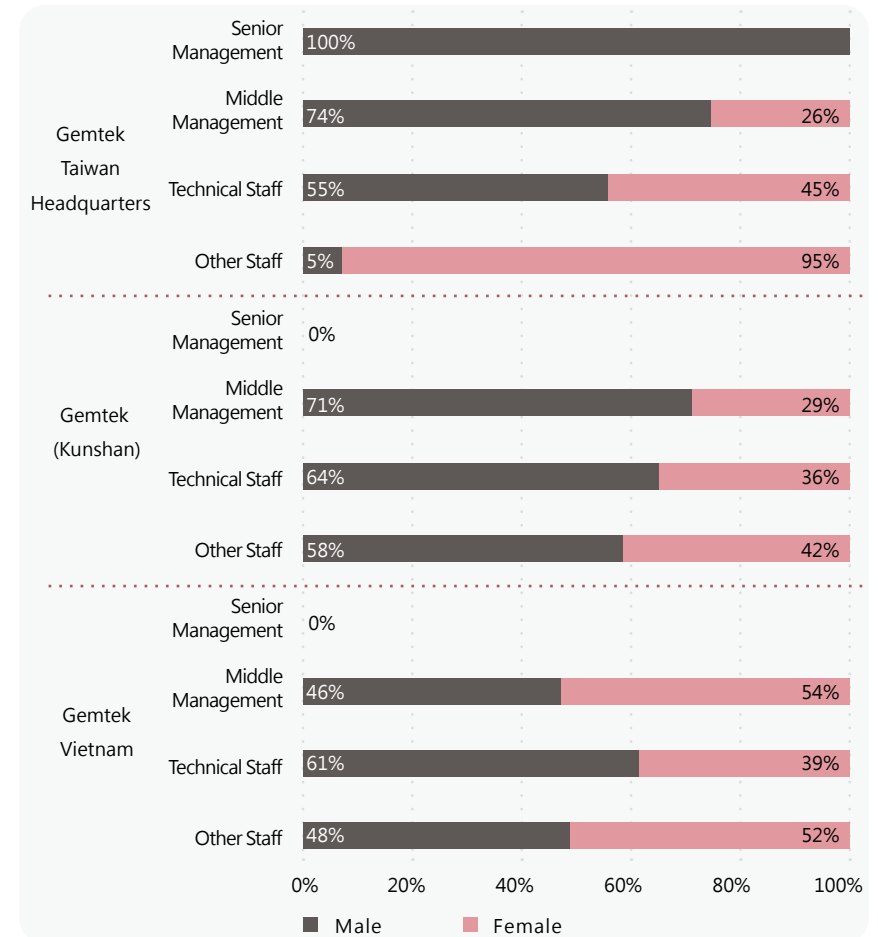
Facility / Age / Gender	Female			Male			Total
	<30	30-50	>50	<30	30-50	>50	
Gemtek Taiwan Headquarters	65 ^{Note}	348	30	85	373	66	967
Gemtek (Kunshan)	40	167	3	61	272	4	547
Gemtek Vietnam	757	319	0	946	395	1	2,418
Total	862	834	33	1,092	1,040	71	3,932

Note:

1. The data above reflects the number of active employees as of December 31, 2024, with no assumptions applied.
2. Among the female employees under the age of 30 at the Taiwan Headquarters, one is employed on a part-time basis.

Gemtek Technology 2024 Employee Job Level Structure

Job Level / Gender / Age / Facility			Male			Female		
			<30	30-50	>50	<30	30-50	>50
Gemtek Taiwan Headquarters	Management Positions	Senior Management	0	1	6	0	0	0
		Middle Management	0	73	23	0	28	5
	Non- Management Positions	Technical Staff	83	297	37	43	274	21
		Other Staff	2	2	0	22	46	4
Gemtek (Kunshan)	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	0	16	1	0	6	1
	Non- Management Positions	Technical Staff	18	155	3	10	86	1
		Other Staff	43	101	0	30	75	1
Gemtek Vietnam	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	3	10	0	2	13	0
	Non- Management Positions	Technical Staff	594	275	1	433	132	0
		Other Staff	349	110	0	322	174	0



Note:

- Definition of senior management at the Taiwan Headquarters: Vice President level and above.
- Definition of middle management by facility:
 - Gemtek Taiwan Headquarters: Assistant Manager level and above, including indirect personnel who receive a supervisory allowance;
 - Gemtek (Kunshan): Department level and above;
 - Gemtek Vietnam: Section level and above.
- Expatriate personnel and top executives (plant managers) are categorized and reported according to their location of employment.
- The above data is based on employees who were actively employed as of December 31, 2024, with no assumptions applied.

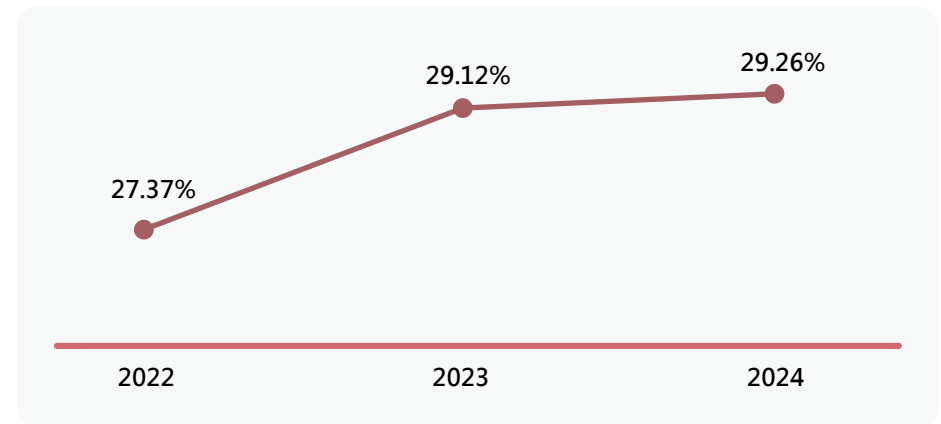
Gemtek is dedicated to promoting the professional growth of female employees and maintaining a fair and inclusive work environment. The company ensures that there is no gender-based disparity in recruitment, training, compensation, or promotion opportunities. Due to the nature of the electronics industry, managerial and technical engineering roles are predominantly held by men, while women are more concentrated in business and operations-related departments. At Gemtek's Taiwan headquarters, women make up 82.56% of business-related positions, and hold 22.99% of roles in STEM-related functions.

Despite this broader industry structure, the proportion of female managers has continued to grow steadily. As of 2024, women held 29.26% of all managerial positions across the group.

Note:

1. Percentage of female business personnel: Number of female employees in business departments / Total number of employees in business departments.
2. Percentage of female employees in STEM roles: Number of female employees in STEM roles / Total number of employees in STEM roles.
3. STEM (Science, Technology, Engineering, and Math) roles refer to positions in R&D, Quality Assurance, Logistics, System Development (Automation), and IT departments.

Gemtek Technology - Proportion of Female Managers (Past Three Years)



In 2024, Gemtek Technology had a total of 168 on-site non-employee workers, comprising 82 women and 86 men. The breakdown by facility and job category is presented in the table below.

Gemtek Technology 2024 On-site Contingent Workforce Statistics

Site / Gender	Female	Male	Job Types
Gemtek Taiwan Headquarters	21	14	Security, Cleaning, Cafeteria Staff, Test Technicians
Gemtek (Kunshan)	19	22	Security, Cleaning, Cafeteria Staff
Gemtek Vietnam	42	50	Security, Cleaning, Cafeteria Staff

Note:

1. The above data reflects the actual headcount as of December 31, 2024, with no assumptions applied.
2. For details on the contingent workforce, please refer to Section 5.4 Employee Health and Safety.



To promote employment opportunities for disadvantaged and underrepresented groups, Gemtek's Taiwan Headquarters and Gemtek (Kunshan) facility comply with all applicable local regulations regarding the protection of the rights of persons with disabilities. In 2024, the number of employees with disabilities at both locations did not meet the statutory minimum; however, the company fulfilled its legal obligations by paying the required disability employment contributions in full. The Gemtek Vietnam facility is not subject to a minimum employment quota for persons with disabilities under local law. Gemtek is also committed to ensuring equal employment opportunities for all ethnic groups. As of this report, no incidents involving the violation of the rights of Indigenous peoples or ethnic minorities have been reported.

Gemtek's Workforce Diversity and Inclusion Overview (Past Three Years)

Category / Job Title / Gender			2022				2023				2024			
			Taiwan Headquarters	Changshu	Kunshan	Vietnam	Taiwan Headquarters	Changshu	Kunshan	Vietnam	Taiwan Headquarters	Kunshan	Vietnam	
Indigenous Peoples / Ethnic Minorities	Managerial Position	Male	0	0	0	0	1	0	0	0	2	0	0	
		Female	0	0	0	0	0	0	0	0	0	0	0	
	Non-Managerial Position	Male	5	0	8	120	3	0	10	201	1	8	244	
		Female	1	1	5	162	1	0	5	219	1	1	258	
Percentage of Managerial Roles				0.00%				0.55%				1.06%		
Percentage of Non-Managerial Roles				6.69%				10.54%				13.70%		
Percentage of Total Workforce				6.36%				10.12%				13.10%		
Persons with disabilities	Managerial Position	Male	1	0	0	0	1	0	0	0	1	0	0	
		Female	0	0	0	0	0	0	0	0	0	0	0	
	Non-Managerial Position	Male	8	0	0	0	7	0	0	0	6	0	0	
		Female	1	0	0	0	1	0	0	0	1	0	0	
Percentage of Managerial Roles				0.43%				0.55%				0.53%		
Percentage of Non-Managerial Roles				0.20%				0.19%				0.19%		
Percentage of Total Workforce				0.21%				0.21%				0.20%		
Total Number of Managerial Employees			141	9	22	62	146	0	16	20	136	24	28	
Total Number of Non-Managerial Employees			874	445	814	2,382	893	4	1,071	2,198	831	523	2,390	
Total Number of Employees			1,015	454	836	2,444	1,039	4	1,087	2,218	967	547	2,418	

Note:

- Among the 56 recognized ethnic groups in Mainland China, all groups other than the Han Chinese are classified as ethnic minorities.
- According to Vietnam's official document No. 121/TCTK-PPCĐ, all ethnic groups other than the majority Vietnamese Kinh are considered ethnic minorities.
- Percentage by category (%) = Number of employees in the specified category at each site during the year / Total number of employees at that site as of year-end.
- The Gemtek (Changshu) facility was divested in the second half of 2023 and is therefore excluded from the 2024 disclosure.

■ New Hire Turnover Rate

The number of new hire resignations across Gemtek's facilities in 2024 is presented in the table below. To meet ongoing talent needs, the company's recruitment teams continue to receive training in diverse interview-related skills, including advanced interview techniques and the use of professional assessment tools. These efforts are intended to ensure a fair, consistent, and positive experience for all candidates. Recruitment is carried out through an open and transparent selection process, guided by the principle of placing the right talent in the right positions.

Gemtek Technology 2024 Hiring Rate

Facility / Age / Gender		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
		Male	Female	Male	Female	Male	Female
< 30	Number of New Hires	28	19	623	280	1,010	608
	Hiring Rate	32.94%	29.23%	1,021%	700%	106.77%	80.32%
30-50	Number of New Hires	25	30	663	283	306	123
	Hiring Rate	6.70%	8.62%	244%	169%	77.47%	38.56%
> 51	Number of New Hires	4	0	0	0	0	0
	Hiring Rate	6.06%	0%	0%	0%	0%	0%
Total Number of New Hires		106		1,849		2,047	
Total Number of Employees		967		547		2,418	
Hiring Rate		10.96%		338%		84.66%	

Note:

1. Hiring Rate (%) = Annual new hires / Year-end headcount (Same year, by category).
2. The number of new hires is based on those who have completed onboarding and signed employment contracts, including reinstated employees returning from leave during the year. Employees who resigned mid-year are not excluded.
3. The higher employee turnover rate at the Gemtek (Kunshan) facility is partly due to nearby businesses adopting flexible work arrangements such as daily-wage employment.
4. The higher employee turnover rate at the Gemtek Vietnam facility is attributed to the rapid increase in newly established factories in the surrounding area.



Gemtek Technology 2024 Employee Turnover Rate

Facility / Age / Gender		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
		Female	Male	Female	Male	Female	Male
< 30	Number of Resignees	25	27	781	338	869	539
	Turnover Rate	29.41%	41.54%	1,280%	845%	91.86%	71.20%
30-50	Number of Resignees	46	56	827	443	278	160
	Turnover Rate	12.33%	16.09%	304%	265%	70.38%	50.16%
> 51	Number of Resignees	18	6	0	0	0	0
	Turnover Rate	27.27%	20.00%	0%	0%	0%	0%
Total Number of Resignees		178		2,389		1,846	
Total Number of Employees		967		547		2,418	
Turnover Rate		18.41%		436.7%		76.34%	

Note:

1. Turnover Rate (%) = Annual resignations / Year-end headcount (by category).
2. The number of resignations is based on employees who have completed the separation process, including voluntary resignations, dismissals, unpaid leave, and retirements.
3. The higher employee turnover rate at the Gemtek (Kunshan) facility is partly due to nearby businesses adopting flexible work arrangements such as daily-wage employment.
4. The higher employee turnover rate at the Gemtek Vietnam facility is attributed to the rapid increase in newly established factories in the surrounding area.

Minimum Notice Period

In the event of significant operational changes, Gemtek Technology will conduct all required notice procedures in full compliance with local labor laws.

Gemtek Technology's Minimum Notice Period

Facility	Description
Gemtek Taiwan Headquarters	To protect employee rights and interests, internal transfers are carried out in accordance with the "Five Principles of Employee Transfers" as stipulated by law, in response to career development, cross-functional learning, and major operational changes. To ensure fair labor practices and safeguard the rights of both parties, the company complies with the Labor Standards Act in establishing notice period requirements for employee resignation or termination. In the event of business closure, transfer of ownership, financial losses, downsizing, or when an employee is confirmed to be unfit for their position, the company may terminate the employment contract by giving advance notice based on the employee's length of service, as follows: 1. For employees who have worked for more than 3 months but less than 1 year, at least 10 days' notice is required. 2. For employees who have worked for more than 1 year but less than 3 years, at least 20 days' notice is required. 3. For employees who have worked for more than 3 years, at least 30 days' notice is required.
Gemtek (Kunshan)	Minimum notice period is 30 days.
Gemtek Vietnam	1. For employees under an indefinite-term employment contract, at least 45 days' notice is required. 2. For employees under a fixed-term contract with a duration between 12 and 36 months, at least 30 days' notice is required. 3. For employees under a fixed-term contract with a duration of less than 12 months, at least 3 working days' notice is required.

5.3 Employee Welfare and Development

Employee Compensation

Gemtek Technology is committed to upholding pay equity. In 2024, the base salaries across all company facilities exceeded the statutory minimum wages applicable in their respective regions. Hiring and compensation decisions are determined based on the company's internal job grade structure and are not influenced by factors such as gender, age, ethnicity, nationality, place of birth, disability, religion, or political affiliation. To ensure competitiveness, the company conducts annual market salary surveys to assess its compensation levels. Salary adjustments and bonus distributions are implemented each year in accordance with operational performance. Details on Gemtek's compensation ratios are presented in the table below. For information regarding the average and median salaries of full-time employees in non-managerial positions, as well as their year-on-year changes, please refer to the [Market Observation Post System \(MOPS\)](#).

Gemtek Technology 2024 Base Salary Ratio

	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Male	1.0	1.2	1.2
Female	1.0	1.2	1.2

Note:

1. Base salary reflects the statutory minimum wage in each region as of the end of 2024.
2. Base salary is calculated based on the monthly base pay for direct labor (operators) at the entry level with no prior experience.

Gemtek Technology 2024 Female-to-Male Pay Ratio, by Job Level

Job Level / Item / Facility / Gender		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
		Female	Male	Female	Male	Female	Male
Managerial Positions	Base Salary Ratio	1	1.23	1	1.01	1	1.16
	Total Annual Compensation Ratio	1	1.51	1	0.83	1	1.13
Non-managerial Positions	Base Salary Ratio	1	1.30	1	1.18	1	1.05
	Total Annual Compensation Ratio	1	1.47	1	1.40	1	1.09

Note:

1. All figures are presented using female employees as the baseline, calculated as: Male / Female.
2. Base salary is based on the officially approved salary as of December 2024, excluding overtime pay and all forms of incentive-based bonuses.
3. Total annual compensation is calculated for the period from December 2023 to November 2024, excluding records with incomplete monthly salaries or overtime payments during the same year.
4. The gender pay gap for managerial positions at the Taiwan Headquarters primarily reflects differences in job levels. For non-managerial positions, the gap is mainly due to a higher proportion of female foreign workers.
5. At the Gemtek Vietnam facility, the difference in total annual compensation ratio between male and female managers is primarily due to male managers working more overtime hours than their female counterparts.
6. Definition of managerial positions by facility:
 - Gemtek Taiwan Headquarters: Assistant manager level and above, or indirect employees receiving a managerial allowance.
 - Gemtek (Kunshan) Facility: Department head level and above.
 - Gemtek Vietnam Facility: Section Head level and above.

Gemtek Taiwan Headquarters 2024 Highest-to-Median Annual Total Compensation Ratio

	Ratio
Annual Total Compensation Ratio	13.09
Compensation Growth Rate	-0.21

Note:

1. Annual total compensation is calculated for the period December 2023 to November 2024.
2. Employees with less than one full year of service in 2024 are excluded from the calculation.
3. The compensation growth rate is calculated based on the year-over-year changes in total annual compensation for the highest-paid individual and for all other employees.
4. Annual Total Compensation Ratio = Highest-paid individual's annual total compensation / Median annual total compensation of all other employees.
5. Compensation Growth Rate = Percentage change in the highest-paid individual's annual total compensation / Percentage change in the median annual total compensation of all other employees (year-over-year).

Welfare Measures

Gemtek Technology is dedicated to creating a positive work environment and prioritizes employee welfare and protection to meet their needs. The company has implemented a comprehensive system of bonuses and leave policies, offers a broad range of benefits, and provides well-appointed recreational facilities for rest and leisure. In addition, the Employee Welfare Committee regularly hosts engagement activities, promotes participation in employee clubs, and gives out gift boxes and cash gifts to employees during holidays and on their birthdays.

In August 2023, Gemtek Taiwan Headquarters launched a long-term incentive program through the issuance of New Restricted Employee Shares. The initiative aims to attract and retain the professional talent essential to the company's growth, strengthen employees' sense of engagement and belonging, and reinforce the accountability of senior executives and key personnel in driving long-term shareholder value and advancing ESG (Environmental, Social, and Governance) objectives. To ensure that the New Restricted Employee Shares program functions as an effective incentive, allocation eligibility was determined based on a range of factors, including years of service, job grade, position, work performance, overall contribution, special achievements, and other relevant management considerations. Recipients must meet the company's performance targets in the year of allocation in order to receive the shares, reflecting Gemtek Technology's commitment to mutual growth and shared success with its employees.

Employee Insurance and Retirement Program

Taiwan Headquarters	Employees are enrolled in Labor Insurance (provides coverage for injury, illness, disability, maternity, and death) and National Health Insurance on their first day of employment. In accordance with Article 55 of the Labor Standards Act, the company provides retirement benefits, and as stipulated in Article 56, makes monthly contributions to the labor retirement reserve fund. Depending on which pension scheme the employee participates in, the employer contributes 6% of the employee's monthly salary under the new system, or 2% under the old system, to the designated account. In accordance with the Labor Pension Act, all regular employees participate in the retirement plan, except for cooperative education students and foreign employees who are not eligible for employer contributions. The participation rate among eligible employees is 100%, with only one employee remaining under the old pension system. In addition to making retirement reserve contributions as required by law, the company also engages professional actuarial consultants each year to conduct actuarial assessments to ensure sufficient funding. As of the end of 2024, a total of NT\$87 million had been contributed to employee retirement accounts, helping to safeguard employees' future pension entitlements and ensure their retirement years are properly supported. In addition, both regular and contract employees are covered by group insurance plans (including life, accident, hospitalization, and cancer insurance) starting from their first day of employment. This provides an added layer of protection for employees and their families. With cancer rates on the rise, the company provides an optional critical illness insurance policy to enhance employee protection. Employees may choose to enroll in this additional coverage (with 50% of the premium subsidized by the company), giving them access to more extensive protection and care at a reduced cost.
Gemtek (Kunshan)	All employees are enrolled in five types of social insurance, with premiums jointly contributed by the company and employees: pension, medical, unemployment, employment injury, and maternity insurance. Male employees retire at age 60 and female employees at age 50, at which point they become eligible for a government pension under the social security system. The company and employees make monthly contributions to all five insurance programs. For pension insurance, the company contributes 16% and employees 8% of the monthly salary; for medical insurance, the company contributes 6% and employees 2%. The participation rate in the pension plan among full-time employees is 100%.
Gemtek Vietnam	In accordance with the Vietnam Social Insurance Law, Gemtek Vietnam contributes a portion of social insurance premiums on behalf of its employees. Employees who have contributed to social insurance for over 20 years and have reached at least 55 years and 4 months of age are eligible to receive a lifelong retirement pension upon retirement. The company contributes 17.5% for social insurance, 3% for health insurance, and 1% for unemployment insurance for Vietnamese employees. For foreign managerial staff, a one-time retirement allowance may be claimed upon resignation, as stipulated by the Vietnam Social Insurance Law. The participation rate in the pension plan among full-time employees is 100%.

Living Wage

Gemtek Group believes that implementing a compensation system aligned with the living wage standard can help attract and retain talent, enhance productivity, and improve customer satisfaction, thereby supporting the company's long-term development. In 2024, Gemtek launched its living wage initiative, using data^{Note} published by relevant authorities in 2022 and 2023 to estimate wage levels that reflect local living standards. These estimates were then compared against the existing wages across its facilities. Based on the results, the company established clear targets and commitments to ensure that employee compensation meets locally defined living wage benchmarks.

Note:

1. Gemtek Taiwan Headquarters references the minimum wage data published by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
2. The Gemtek (Kunshan) facility references relevant data from the National Bureau of Statistics of China.
3. The Gemtek Vietnam facility references relevant data from the General Statistics Office of Vietnam.

Gemtek Technology - Retirement Plan Enrollment Figures and Participation Rates (Past Three Years)

Year	Enrollment Figures / Participation Rate	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek (Changshu)	Gemtek Vietnam
2022	Enrollment Figures	961 (New Scheme: 958, Old Scheme: 3)	831	454	2,213
	Participation Rate	100%	100%	100%	100%
2023	Enrollment Figures	970 (New Scheme: 967, Old Scheme: 3)	1,087	4	2,097
	Participation Rate	100%	100%	100%	100%
2024	Enrollment Figures	903 (New Scheme: 902, Old Scheme: 1)	547	-	2,256
	Participation Rate	100%	100%	-	100%

Note:

- Taiwan Headquarters - Explanation of the difference between total number of employees and retirement plan enrollment figures:
 - 2022: Total number of employees: 1,015 (after excluding 72 ineligible for enrollment and including 18 December resignations, the final enrollment figure was 961).
 - 2023: Total number of employees: 1,039 (after excluding 91 ineligible for enrollment and including 22 December resignations, the final enrollment figure was 970).
 - 2024: Total number of employees: 967 (after excluding 77 ineligible for enrollment and including 13 December resignations, the final enrollment figure was 903).
- Gemtek Vietnam - Explanation of the difference between total number of employees and retirement plan enrollment figures:
 - 2022: Total number of employees: 2,444 (after excluding 246 ineligible for enrollment and including 15 December resignations, the final enrollment figure was 2,213).
 - 2023: Total number of employees: 2,218 (after excluding 131 ineligible for enrollment and including 10 December resignations, the final enrollment figure was 2,097).
 - 2024: Total number of employees: 2,418 (after excluding 172 ineligible for enrollment and including 10 December resignations, the final enrollment figure was 2,256).
- Gemtek (Changshu) Facility: Operations were divested in the second half of 2023; therefore, 2024 data is not disclosed.

Gemtek Technology - Statutory Health Insurance Enrollment Figures and Participation Rates (Past Three Years)

Year	Enrollment Figures / Participation Rate	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek (Changshu)	Gemtek Vietnam
2022	Enrollment Figures	1,014	831	454	2,213
	Participation Rate	100%	100%	100%	100%
2023	Enrollment Figures	1,048	1,087	4	2,097
	Participation Rate	100%	100%	100%	100%
2024	Enrollment Figures	968	547	-	2,256
	Participation Rate	100%	100%	-	100%

Note:

- Taiwan Headquarters: Offshore personnel, part-time employees, and foreign migrant workers without a residence permit are not eligible for enrollment in the Statutory National Health Insurance program.
 - 2022: Total number of employees: 1,015; after excluding 4 ineligible employees and including 3 additional cases (end-of-month resignations, reinstatements, or migrant workers leaving mid-month), the final enrollment figure was 1,014.
 - 2023: Total number of employees: 1,039; after excluding 7 ineligible employees and including 16 additional cases (end-of-month resignations), the final enrollment figure was 1,048.
 - 2024: Total number of employees: 967; after excluding 11 ineligible employees and including 12 additional cases (end-of-month resignations), the final enrollment figure was 968.
- Gemtek (Kunshan) / Gemtek (Changshu): All employees are covered under the five social insurances, which include statutory health insurance. As operations at the Gemtek (Changshu) facility were divested in the second half of 2023, 2024 enrollment figures are not disclosed.
- Gemtek Vietnam: The company contributes 3% toward statutory health insurance for Vietnamese employees. Differences between total number of employees and enrollment figures are due to employees still within their probationary period, during which enrollment is not mandated by Vietnamese law.

Gemtek Technology Employee Benefits

Employee Bonuses	Holiday bonuses for the three major traditional festivals, annual salary adjustments, performance-based or incentive bonuses, and patent bonuses.
Welfare Committee Benefits	Company-sponsored trips, life event subsidies (like weddings and funerals), holiday and birthday cash gifts, special discounts at partner stores, and various employee engagement activities throughout the year.
Leave Policy	Taiwan Headquarters : Gemtek has established a comprehensive leave policy in accordance with the Labor Standards Act. Beyond statutory entitlements, the company provides parental leave, family care leave, menstrual leave for female employees, and paternity leave for male employees to support their health and caregiving needs. In line with the "Government Guidelines on Adjusted Work Schedules", designated makeup workdays are converted into additional days off, encouraging employees to plan flexibly and maintain a healthy work-life balance. Gemtek (Kunshan): A comprehensive leave policy has been established in compliance with Labor Law of the People's Republic of China, providing employees with entitlements such as annual leave, parental leave, maternity leave, carer's leave, and other statutory leave benefits. Gemtek Vietnam: The company complies with Vietnamese Labor Codes by providing special paid leave benefits to all full-time and contract employees.
Health Checkups	Taiwan Headquarters: The company offers routine health screenings for employees, specialized medical exams for high-risk positions, and pre-employment physicals for new hires to support their well-being. Tailored health management plans are developed based on the results of these examinations. On-site occupational health physicians are available to provide guidance on preventing workplace injuries, managing health risks, and promoting overall wellness. Gemtek (Kunshan): Employees at the Mainland China facility receive health checkups every two years, and the findings are used to create tailored health management plans. Workers in high-risk roles also undergo annual occupational health exams to ensure their ongoing health and safety. Gemtek Vietnam: Employees at the Vietnam facility receive health checkups annually, and the results are used to create tailored health management plans. Workers in high-risk roles also undergo annual occupational health exams to ensure their ongoing health and safety.
Employee Clubs and Activities	Employees are free to join a wide variety of company-organized clubs, including badminton, baking, qigong, outdoor adventures, dance, photography, sustainability, rock climbing, running, and stress relief groups.
Recreational Facilities	On-site amenities include basketball and badminton courts, a fitness center, a table tennis room, and an aerobics studio.
Support for Expectant Mothers	Taiwan Headquarters: Expectant mothers are offered dedicated parking close to the main office with elevator access, along with a private, well-equipped lactation room available anytime. To further support employees, the company provides "Good Pregnancy" gift bags and hosts maternity workshops to support moms-to-be. Gemtek Vietnam : In compliance with Vietnamese labor laws, employees are entitled to 6 months of maternity leave. Expectant mothers who are at least 28 weeks pregnant, as well as those with children under the age of 1, may leave work one hour early each day. Additionally, mothers with children under the age of 6 are eligible to receive a childcare allowance.
FamilyMart Convenience Store on Premises	For added convenience and dining variety, the Taiwan Headquarters partnered with FamilyMart to open an on-site store, offering employee discounts, complimentary daily tea eggs for expectant mothers, and a free drink for employees celebrating their birthdays.
Overseas Assignment Policy	The company has implemented a comprehensive Overseas Assignment Policy to support employees on long-term international postings, allowing them to focus on their work abroad with peace of mind. Benefits include home leave to Taiwan, airfare subsidies, overseas allowances, travel, meal and lodging stipends, medical and living allowances for accompanying family members, educational assistance for children, and airport transfer services.
Other Benefits	Other benefits include housing allowances, on-site dormitories, indoor parking, quarterly subsidies for departmental meals, a cafeteria serving both Chinese and Western cuisine, and an on-site coffee bar.



"Mother and Baby Care"

Celebrating New Life with Heartfelt Wishes and Blessings

Gemtek has launched a "Gemtek Parenthood Program" in support of government initiatives to encourage childbirth and help strengthen Taiwan's population growth. Through this program, expectant mothers and fathers receive maternity gift bags, childcare allowances, and invitations to participate in maternity workshops, ensuring comprehensive support for new parents throughout this special journey.



• Parenting Workshops

Gemtek is dedicated to helping employees navigate the important stages of family life with confidence. In 2024, the company introduced a series of specialized workshops to foster a more family-friendly workplace for new moms and dads. Led by experienced parenting experts, these sessions provide practical tips and hands-on guidance on pregnancy, breastfeeding, and caring for infants and toddlers. To date, 23 employees have taken part in the program.

• Lactation Room

To support nursing mothers, the company provides a private, comfortable lactation room equipped with a sterilizer, refrigerator, and freezer. The room is available at all times, providing a comfortable and stress-free environment for nursing or pumping as needed.

• Priority Parking for Pregnant Employees

For the safety and convenience of pregnant employees, dedicated parking spaces are reserved near the elevator, making it easier for expectant mothers to reach the main office building and commute stress-free.



• Extra Employee Benefits Managed by the Welfare Committee

- » Childbirth Gift Voucher: Employees or their spouses are eligible to receive a NT\$3,000 gift voucher upon the birth of a child.
- » Partner Stores: Employees can enjoy exclusive discounts through the company's partnerships with postpartum care centers and daycare facilities in Hsinchu County and City.

• Maternity Gift Bags

As part of its commitment to supporting new parents, the company distributes Maternity Gift Bags filled with baby essentials. Employees are eligible to receive one upon presenting their Maternal Health Booklet. Since its launch in 2024, the program has already distributed 23 gift bags.



Unpaid Parental Leave

In accordance with legal requirements, the company grants employees the right to take unpaid parental leave. Employees with childcare needs may apply for leave of up to two years, provided it is requested before their youngest child turns three. As the end of the leave approaches, the company proactively contacts the employee to confirm their plans for returning and to coordinate the necessary reinstatement arrangements. This benefit is equally available to all employees, regardless of gender, position, or work location.

Gemtek Taiwan Headquarters - Unpaid Parental Leave Statistics (Past Three Years)

Year / Gender / Total	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible to apply for unpaid parental leave(A)	46	38	84	41	52	93	39	57	96
Number of employees who actually applied for unpaid parental leave during the year(B)	2	6	8	1	14	15	1	13	14
Number of employees scheduled to return from unpaid parental leave during the year(C)	3	7	10	0	10	10	1	15	16
Number of employees who actually returned from unpaid parental leave during the year(D)	1	5	6	0	8	8	1	13	14
Number of employees who returned from unpaid parental leave in the previous year(E)	2	3	5	1	5	6	0	8	8
Number of reinstated employees who remained employed for at least one year after returning(F)	2	1	3	1	5	6	0	7	7
Unpaid parental leave return rate for the current year (%) =D/C	33%	71%	60%	N/A	80%	80%	100%	87%	88%
Unpaid parental leave retention rate for the current year (%) =F/E	100%	33%	60%	100%	100%	100%	N/A	88%	88%

Note:

- For 2024, "Employees eligible to apply for unpaid parental leave" are defined as those who took maternity or paternity leave at any time from 1 January 2021 to 31 December 2024.
- The figure "Number of employees eligible to apply for unpaid parental leave (A)" has been recalculated using this revised eligibility definition, and the 2022 and 2023 data have been updated accordingly.
- In 2023, one previously unrecorded employee who did not return from unpaid parental leave was added retroactively.

GemtekTechnology - Parental Benefits

Facility	Parental Benefits
Taiwan Headquarters	- Pursuant to the Labor Standards Act and the Act of Gender Equality in Employment, employees are entitled to paid maternity leave (eight weeks), miscarriage leave (with duration determined by the stage of pregnancy), and paid prenatal leave (seven days). Fathers are entitled to seven days of paid paternity leave, along with paid time off to accompany their spouse to prenatal medical appointments. - Employees who need to breastfeed or express milk for a child under two years of age are entitled to an additional 60 minutes per day for this purpose, which is counted as paid working time. For children under three years of age, employees may request a one-hour daily reduction in working hours (unpaid) or an adjustment to their work schedule. If a child requires vaccination, suffers from a serious illness, or experiences other major incidents requiring personal care, employees may take family care leave. - Employees may also apply for unpaid parental leave for each child until the child reaches the age of three.
Gemtek (Kunshan)	- In accordance with the Special Rules on the Labor Protection for Female Employees and the Jiangsu Province Population and Family Planning Regulations, the company provides maternity- and paternity-related leave as follows: standard maternity leave 98 days, extended leave 60 days, difficult-delivery leave 15 days; for multiple births, an additional 15 days for each extra child; paternity leave 15 days. - In compliance with the Notice on the Implementation Plan for Optimizing Fertility Policies and Promoting Long Term Balanced Population Development issued by the Jiangsu Provincial Government, the company introduced childcare leave in March 2022: each parent is entitled to 10 days of childcare leave per year until their child reaches the age of three.
Gemtek Vietnam	In accordance with the Vietnamese Labor Code and the Law on Social Insurance, the company provides employees with the following paid leave and support: maternity leave (6 months); prenatal leave (5 days in total); a menstrual break (30 minutes per workday); miscarriage leave (10 days or more, depending on the stage of pregnancy); early departure (1 hour per day) for female employees who are at least seven months pregnant or nursing a child under one year old; and paternity leave (5 days) for male employees, as mandated by law.

Performance Management and Development

At Gemtek Technology, the promotion and performance evaluation systems are fully interconnected, ensuring that high-performing employees are fairly recognized and promoted through a transparent and merit-based process. Employee performance is reviewed semiannually, taking into account operational requirements, individual achievements, and professional growth. These regular evaluations serve as the foundation for granting appropriate recognition and promotion opportunities. With the exception of the Chairman, Gemtek Technology conducts regular performance evaluations for employees who have met the required length of service. In 2024, 100% of eligible male and female employees underwent performance evaluations.

Gemtek Technology - 2024 Performance Evaluation Overview

Facility	Types of Employees Evaluated	Male	Female
Taiwan Headquarters	All Full-Time Employees ^{Note1}	100%	100%
Gemtek (Kunshan)	Newly Hired Full-Time Employees with at Least 3 Months of Service ^{Note2}	100%	100%
Gemtek Vietnam	Newly Hired Indirect Employees with at Least 24 Weeks of Service	100%	100%

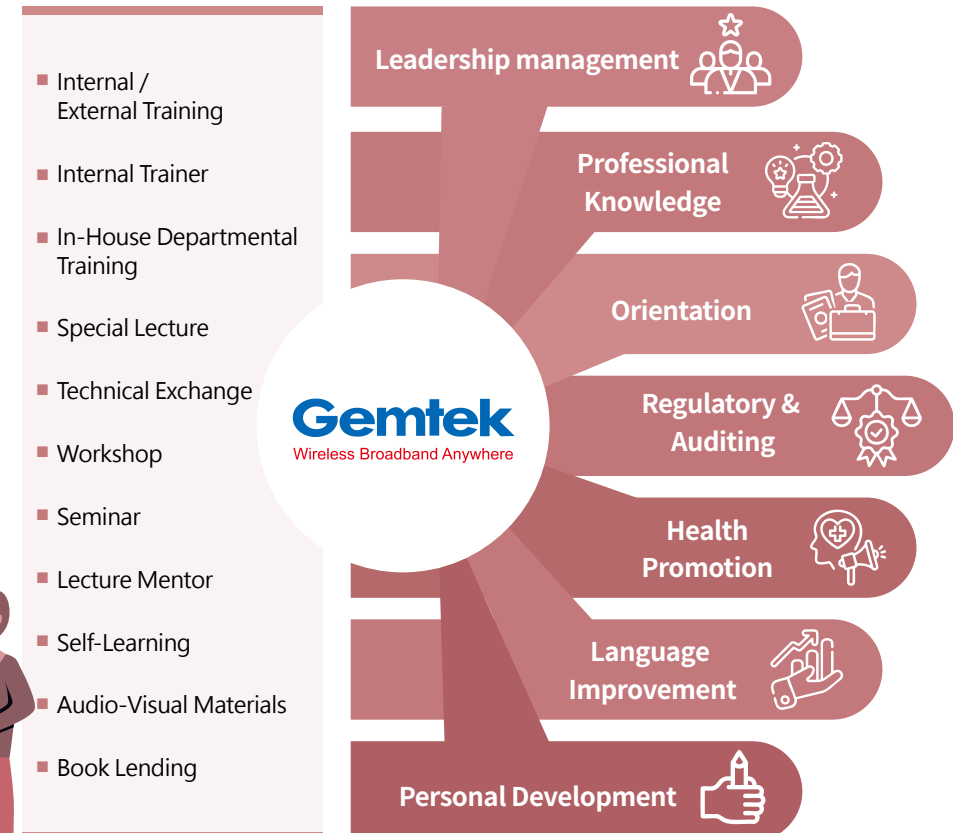
Note:

1. The Chairman, newly hired full-time employees with fewer than 24 weeks of service, and reinstated employees with fewer than 16 weeks of service are excluded from the performance evaluation process.
2. Newly hired full-time employees with less than three months of service must collaborate with their supervisors to set work objectives and a development plan for the next six months.



Employee Training and Development

Gemtek Technology establishes a new employee training roadmap at the end of each year. Training programs are structured by job level and are adjusted as necessary in response to organizational changes and operational demands. The training curriculum includes onboarding courses, job-specific skills training, and leadership development programs. Employees may also seek external training opportunities relevant to their roles to strengthen their skills and professional growth. In 2024, Gemtek Technology delivered a total of 100,942.6 training hours to its full-time employees, averaging 25.67 hours per person. The execution rate of the training plan reached 100%, and total training expenditures amounted to NT\$1,545.67 thousand (excluding tax).



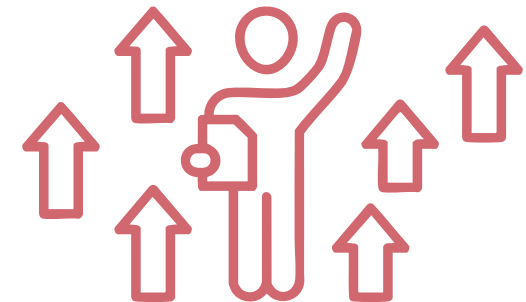
Gemtek Technology - Employee Career Development Training Curriculum

Type of Training	Content
New Employee	The program covers the following areas: Company Introduction, Health, Safety, and Environmental Awareness, General Quality Awareness, the Responsible Business Alliance (RBA) Code of Conduct, and ISO 37001 Anti-Bribery Management System training. The goal is to help new employees develop foundational awareness in areas such as workplace safety, quality standards, professional ethics, human rights protection, and labor rights, enabling them to integrate smoothly into the organization and their work environment.
Professional Development	Sustainability-focused professional training covers the following areas: Expertise in Product and R&D, Quality and Manufacturing Process Management, Operational Safety Standards, and ISO Internal Audit Practices. These programs are designed to enhance employees' professional capabilities and improve overall organizational effectiveness. The training also aims to help foster ESG awareness and practical skills among employees, promoting shared responsibility for sustainable development and organizational transformation.
Managerial Training	Managerial training programs focus on areas such as talent development, team communication and collaboration, performance management, and financial statement analysis, helping supervisors make informed, data-driven decisions. These programs aim to strengthen leadership and coaching skills to enhance managerial effectiveness and improve overall team performance.

Gemtek Technology 2024 Employee Career Development Training Statistics

Facility	Number of Trainees			Training Hours		
	New Employee Programs	Managerial Training Programs	Professional Development Programs	New Employee Programs	Managerial Training Programs	Professional Development Programs
Taiwan Headquarters	668	365	7,226	1,040.5	1,570	11,458
Gemtek (Kunshan)	1,849	120	20,947	14,792	167	34,121
Gemtek Vietnam	2,047	115	7,452	14,329	690	22,775.1
Total	4,564	600	35,625	30,161.5	2,427	68,354.1

Note: The number of trainees reflects the actual number of participants.



Gemtek Technology - Employee Education and Training Statistics (Past Three Years)

Year	Facility	Total Number of Employees				Total Training Hours				Average Training Hours			
		Managerial Employees		Non-Managerial Employees		Managerial Employees		Non-Managerial Employees		Managerial Employees		Non-Managerial Employees	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
2022	Taiwan Headquarters	134	53	400	428	1,870.3	998.5	4,468.8	6,913.0	14	18.9	11.2	16.2
	Gemtek (Kunshan)	13	4	454	360	31.5	31.5	13,074.0	11,081.0	2.4	7.9	28.8	30.8
	Gemtek (Changshu)	4	5	233	212	17.0	64.0	3,877.0	3,724.0	4.3	12.8	16.6	17.6
	Gemtek Vietnam	6	6	1,288	1,144	93.0	102.0	23,210.5	21,044.0	15.5	17.0	18.0	18.4
2023	Taiwan Headquarters	111	35	445	448	2,538.5	1,045.5	5,926.5	7,647.5	22.9	29.9	13.3	17.1
	Gemtek (Kunshan)	10	6	649	422	209.0	109.0	8,248.0	6,030.0	20.9	18.2	12.7	14.3
	Gemtek (Changshu)	0	0	0	4	0	0	0	0	N/A	N/A	N/A	0
	Gemtek Vietnam	8	12	1,163	1,035	101.0	141.0	17,002.0	13,924.0	12.6	11.8	14.6	13.5
2024	Taiwan Headquarters	103	33	421	410	1,498.5	857.5	4,861.5	6,851	14.5	26.0	11.5	16.7
	Gemtek (Kunshan)	17	7	320	203	389.5	183.5	29,658.5	18,848.5	22.9	26.2	92.7	92.8
	Gemtek Vietnam	13	15	1,329	1,061	142	94	22,307.9	15,250.2	10.9	6.3	16.8	14.4

- Note:
- Calculation method: Average training hours by gender and employee category= Total training hours for each gender / Total number of employees of that gender in the same category (not the actual number of participants).
 - Due to the divestment of the Gemtek (Changshu) facility in the second half of 2023, no employee training was carried out.

Dual Career Path System

Gemtek offers a well-structured career development framework to help retain talent and motivate employees to proactively enhance their skills and performance. The company is also committed to maintaining a fair and inclusive workplace where all employees have equal rights and opportunities for career advancement. Discrimination of any kind is strictly prohibited, and no one is treated differently based on gender, age, race, nationality, religion, or political views. Gemtek's Dual Career Path System, which features both technical and managerial tracks, enables employees to advance their careers based on their unique strengths, skills, and professional goals. This approach promotes growth in both professional and leadership roles. To reinforce this effort, Gemtek posts all internal job openings transparently to encourage employees to explore new opportunities. The company supports employees in pursuing cross-functional experiences to help them reach their full potential and improve retention. Gemtek has established internal guidelines for continuing education, encouraging employees to pursue further learning to strengthen essential professional knowledge and job skills, broaden their perspectives, and expand their professional networks.

In 2024, all female and male employees at Gemtek participated in career development programs, reflecting the company's commitment to providing equal opportunities for professional growth across the workforce.

- **Promotion for Indirect Employees:**

The Dual Career Path System provides opportunities for advancement through both technical and managerial tracks. Indirect employees may be considered for promotion based on their work experience, project contributions, and overall performance. Candidates are nominated by their department supervisors and evaluated by the Personnel Review Committee for final approval.

- **Promotion for Direct Employees:**

Promotions for direct employees are determined by production supervisors, based on both job performance and organizational needs. Employees who pass the evaluation may be promoted to frontline leadership positions such as team leader or line supervisor, or transition into technical roles like Assistant Engineer or Engineer.

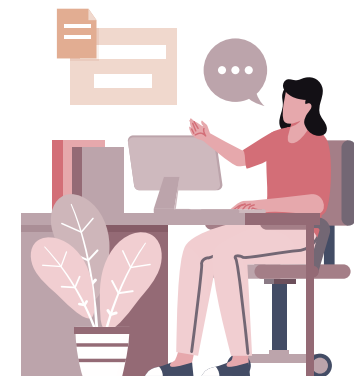


In addition to regular training programs, Gemtek launched a new online learning system in August 2016 to offer employees a broad selection of timely and easily accessible learning resources. The platform also enables employees to provide feedback, which helps guide future course improvements. To further support personal growth and well-being, the company has established a library and magazine area where employees can borrow books or take part in book-sharing activities.

Outsourced Worker Orientation and Compliance Training

To protect the rights of security and cleaning personnel working at Gemtek facilities (employed by labor outsourcing agencies), the company requires these agencies to fully comply with the Responsible Business Alliance (RBA) Code of Conduct. This includes respecting labor rights, maintaining ethical standards, and adhering to anti-bribery requirements. Since 2021, all security and cleaning personnel have been required to complete corporate sustainability awareness training. In 2024, the program achieved a 100% completion rate.

Additionally, Gemtek requires labor outsourcing agencies to follow the "Human Resources Company Management Measure." These agencies must sign the "Supplier Code of Integrity Commitment" and the "RBA Code of Conduct Commitment Statement," and successfully pass the "Staffing Agency Audit."



5.4 Employee Health and Safety

Occupational Health and Safety Management

Gemtek Technology Taiwan Headquarters complies with government regulations and has successfully implemented the ISO 45001 Occupational Health and Safety Management System, which is certified by a third-party organization. The Gemtek (Kunshan) and Gemtek Vietnam facilities have also adopted the same safety management framework as the Taiwan Headquarters and carry out regular internal audits to ensure continued compliance. Gemtek Technology's Occupational Health and Safety Management System, along with internal and external audits conducted at the Taiwan Headquarters, covers 100% of all workers across Gemtek facilities. This includes employees, outsourced personnel (such as on-site IT staff), as well as cleaning, kitchen, and security staff. In 2024, a total of 5,385 contingent workers (contractors) were recorded across Gemtek sites.

Gemtek is committed to creating a safe and healthy work environment by establishing clear occupational health and safety policies and actively promoting related initiatives. The company routinely evaluates the effectiveness of its safety management system to prevent workplace injuries and illnesses, while also supporting overall physical and mental well-being of its employees.

To strengthen safety and health management across its facilities, Gemtek Technology has established dedicated management mechanisms for chemicals, machinery and equipment, contractors, and procurement, as outlined below:

- **Chemical Management**

All chemicals used at Gemtek facilities are managed in accordance with regulations such as the Regulations for the Labeling and Hazard Communication of Hazardous Chemicals. These practices ensure that employees are aware of the properties and potential hazards of the substances they handle. Safety Data Sheets (SDS) are readily available on-site for reference, and frontline workers receive regular training and assessments. In addition, the company provides proper protective equipment and safety facilities to safeguard employee health.

- **Machinery and Equipment Safety Management**

Gemtek conducts hazard assessments and safety inspections (e.g., emergency stop buttons and safety interlocks) throughout each stage of equipment use, including the introduction, installation, and final acceptance phases. Equipment vendors are required to follow contractor safety protocols when performing installation, maintenance, or repairs. This includes displaying hazard warnings on machines and implementing appropriate protective measures. During regular operation, machinery and equipment are subject to routine checks, targeted inspections, and operational assessments in compliance with legal requirements to ensure safe usage.

- **Contractor Management**

Gemtek has implemented a comprehensive contractor management system based on its "Contractor Management Operating Procedures" to ensure safe operations and safeguard the health and safety of all personnel. Prior to the start of any work, safety and health briefings are conducted, and contractors are required to sign the "Contractor Hazard Communication Notice" to fulfill hazard communication requirements. During project execution, designated departments and occupational safety personnel conduct regular on-site inspections to strengthen supervision and risk control, helping to prevent accidents. In 2024, four contractor work applications were audited, all of which met internal operational requirements with no violations reported.

- **Procurement Management**

Gemtek integrates Safety and Health Requirements into all procurement processes related to engineering and labor contracts. These requirements are applied throughout the contract lifecycle, including signing, execution, and final acceptance. They serve as the basis for setting expectations, verifying compliance, and confirming deliverables. This approach ensures that all operations meet occupational safety and health standards and are carried out safely and responsibly. For new equipment purchases and process changes, Gemtek follows a structured change management process. This includes conducting safety assessments prior to acquiring machinery and evaluating lower-hazard alternatives to replace high-hazard chemicals as part of source control measures that support workplace safety and health. The company also regularly reviews its operational procedures and conducts hazard identification and risk assessments to ensure that all unacceptable risks are properly controlled.

Worker Participation, Consultation, and Communication

To provide a safe and comfortable working environment and foster effective communication between labor and management, Gemtek has established Occupational Safety and Health Committees at each of its facilities. The Taiwan headquarters has an Occupational Safety and Health Committee, the Gemtek Vietnam facility has an Environmental and Occupational Health and Safety Management Committee, and the Gemtek (Kunshan) facility has a Safety and Health Committee. These committees are composed of representatives from all levels of management, as well as safety and health personnel, medical staff, and employee representatives, reflecting the company's commitment to worker engagement. The proportion of worker representatives on the committees is 33% at the Taiwan headquarters, 22% at the Gemtek (Kunshan) facility, and 10% at the Gemtek Vietnam facility. To further strengthen overall workplace safety awareness, the Taiwan headquarters also invites long-term on-site contractors, including cleaning and security personnel, to attend committee meetings. Quarterly meetings are held to engage workers to participate in the planning and operation of the occupational health and safety system, as well as to review site management policies, regulatory compliance, and overall effectiveness. Meeting outcomes are communicated to employees through meeting minutes, posters, or internal newsletters to help protect workers' rights and support the continuous improvement of occupational health and safety management. Pre-job hazard communication training is also provided for non-employee workers, such as contractors entering the facility for construction or maintenance activities. In 2024, Gemtek's Taiwan Headquarters held 4 Occupational Safety and Health Committee meetings, the Gemtek Vietnam facility held 1, and the Gemtek (Kunshan) facility held 8 Safety and Health Committee meetings.

Gemtek values open, two-way communication and ensures that workers have access to multiple channels to share feedback and raise concerns in a timely manner. Labor representatives are elected through regular, transparent elections. Each quarter, employee feedback and suggestions are collected and discussed in labor-management meetings. These meetings provide a platform to address employee concerns, improve internal practices, and ensure compliance with current regulatory requirements. Gemtek bulletin boards display all available internal communication channels, including email, dedicated phone lines, and physical suggestion boxes, along with contact information for the appropriate departments. Employees are encouraged to use these channels at any time, without restriction, to provide feedback or anonymously report any unlawful or inappropriate behavior. The company also regularly conducts employee surveys on topics such as cafeteria services, welfare activities, and departmental service satisfaction. Survey results are published through the internal network to promote transparency and keep employees informed. For more information on survey findings, please refer to the feature article "Safe Kitchen Program: Safeguarding Employee Health and Food Safety from the Source."

Occupational Hazard Identification and Risk Assessment

Gemtek places a high priority on employee health and workplace safety and is committed to maintaining the integrity of its ISO 45001 Occupational Health and Safety Management System. Each department assigns qualified personnel to participate in implementation teams that conduct both scheduled and unscheduled hazard identification and risk assessments of operational activities on an annual basis. The findings are submitted to the Environmental Health and Safety (EHS) department for review, where risk levels are evaluated and used as the basis for determining appropriate control and improvement measures.

The scope of hazard identification and risk assessment includes all occupational health and safety hazards that may affect activities within and beyond the facility. It covers both routine and non-routine operations and applies to all individuals entering the site (including contractors and visitors), as well as outsourced workers operating outside the primary workplace. The management representative is responsible for reviewing, overseeing, and approving hazard identification and risk assessment processes. Once approved, individual departments are tasked with carrying out the detailed risk identification activities. The Environmental Health and Safety (EHS) department holds regular management review meetings to evaluate, revise, and approve newly identified risks. Revisions are made to previously identified risks when updates are required. Risk classification standards and control measures are reviewed and updated annually based on the company's operational needs. In 2024, Gemtek Technology's Taiwan Headquarters identified a total of 1 high-risk item, 116 medium-risk items, and 1,143 low-risk items. The identified high-risk item involved dismantling and replacing old, corroded pipelines to reduce exposure to potential hazards and improve workplace safety. The company has established a replacement timeline and integrated it into the quarterly tracking and management system. As of now, all milestones have been completed on schedule, and the associated risks have been effectively controlled.

In addition to conducting regular hazard identification and risk assessments, Gemtek requires all departments to perform thorough occupational health and safety self-inspections. The company also carries out workplace exposure assessments to monitor potential hazard factors that may affect workers across various facilities and departments. These measures are designed to identify hidden risks and help prevent occupational safety incidents:

• Self-Inspections

At Gemtek's Taiwan headquarters, each department annually prepares and updates its Health and Safety Self-Inspection Plan and Checklist, in compliance with legal requirements and based on the specific characteristics of its equipment and chemical usage. At the Gemtek (Kunshan) and Gemtek Vietnam facilities, departments use a Comprehensive Environmental and Occupational Health and Safety Inspection Checklist. The EHS units at each site consolidate the information and develop implementation plans, regularly auditing departmental compliance and tracking corrective actions for any identified issues.

• Workplace Exposure Monitoring

In accordance with the Implementation Measures for Workplace Environmental Monitoring, Gemtek conducts regular assessments to evaluate actual working conditions and employee exposure levels. These monitoring efforts aim to identify potential hazards at an early stage and provide data to support improvements to the work environment, thereby safeguarding the health and safety of all personnel.

Gemtek uses a comprehensive risk assessment process to identify potential hazards in the workplace and enforces strict controls on medium- and high-risk factors. In parallel, the company implements a range of occupational safety measures to protect the health and well-being of all workers. These efforts align with Gemtek's commitment and goals to achieving a zero-accident workplace.

■ Contractor Safety Management

To protect the safety and health of employees, visitors, and contractors within Gemtek facilities, the company has established and implemented risk control procedures such as the "Contractor Management Operating Procedure" and the "Environmental, Health, and Safety Management of Change Procedure." Gemtek provides contractors with the "Environmental, Health, and Safety (EHS) Contractor Requirements" to ensure they fully understand the company's safety standards. Before any work begins, coordination meetings and hazard communication procedures are conducted to integrate these safety requirements into contractors' operating practices, further strengthening overall safety performance. To prevent unacceptable risks resulting from changes in operating conditions or environments that fall outside established safety controls, Gemtek conducts risk assessments in advance for all applicable changes (including both temporary and permanent). These assessments cover safety procedures, protective measures, and potential consequences. Based on the findings, appropriate control measures are implemented to prevent deviations and maintain a safe working environment.

Gemtek Technology 2024 Contractor Training and Education

Facility	Total Contractor Attendances	Training Content
Gemtek Taiwan Headquarters	3,111	Company hazard communication, coordination procedures, and mandatory EHS practices
Gemtek (Kunshan)	1,878	Company safety regulations, risk communication, and related compliance requirements
Gemtek Vietnam	396	Company safety regulations, risk communication, and related compliance requirements

■ Occupational Incident Investigation and Analysis

Gemtek Technology has established an "Incident Investigation and Handling Procedure" to investigate the causes of near misses, injuries, and major accidents, and to prevent them from happening again. Incidents are categorized into fatal accidents, lost-time injuries, medical treatment cases, minor injuries, near misses, fire or explosion incidents, gas or chemical leaks, severe natural disasters, pollution prevention/control equipment malfunction, and other environmental irregularities. If an employee or contractor experiences a near-miss or accident, Gemtek will follow this procedure to conduct an investigation and analysis, develop preventive and corrective measures, and track their implementation. The Environmental Health and Safety (EHS) department is responsible for monitoring and overseeing the implementation of these measures to ensure the incident does not recur. The findings and lessons from these incidents are shared with employees via email, bulletin board postings, or during Occupational Safety and Health Committee meetings to raise awareness and prevent similar incidents. Based on the regulations applicable to Gemtek's three facilities^{Note}, new employees are informed during their occupational health and safety training that they have the right to refuse unsafe work. If an employee encounters an immediate danger in the workplace, they have the right to stop work and evacuate to a designated assembly area, provided this does not endanger others. The incident must be promptly reported to a supervisor. Gemtek assures that no disciplinary action will be taken against employees who exercise this right.

Note:

1. At the Gemtek Taiwan Headquarters, the right to refuse unsafe work is granted under the Occupational Safety and Health Act of Taiwan.
2. At the Gemtek (Kunshan) facility, the right to refuse unsafe work is granted under the Labor Law of the People's Republic of China.
3. At the Gemtek Vietnam facility, the right to refuse unsafe work is governed by the Law on Occupational Safety and Health (OSH) of Vietnam.

Occupational Injury Statistics

In 2024, Gemtek's Taiwan Headquarters reported one recordable occupational injury. The incident involved a head contusion resulting from inadequate environmental safety protection. In response, the company issued updated safety instructions to contractors, requiring the use of traffic cones to signal when a vehicle trunk is open and mandating that the trunk be closed immediately after unloading. Personnel must verify that the trunk is fully secured before leaving the area. In the meantime, the injured employee has made a full recovery. Gemtek conducted a thorough investigation of the incident and implemented a series of corrective actions, including engineering controls, process improvements, enhanced safety training, awareness initiatives, and stricter enforcement of proper personal protective equipment usage, to address the root cause and prevent future occurrences.



Gemtek Technology - Occupational Health and Safety Performance Statistics (Past Three Years)

Year	Facility	Total Work Hours			Number of Recordable Occupational Injuries (Including Fatalities, General and Severe Injuries)			Recordable Occupational Injury Rate (Including Fatalities, General and Severe Injuries)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
2022	Gemtek Taiwan HQ	1,177,616	947,558	2,125,174	0	2	2	0	2.11	0.94
	Gemtek (Kunshan)	1,464,896	1,178,966	2,643,862	0	1	1	0	0.85	0.38
	Gemtek (Changshu)	777,883	660,243	1,438,126	0	0	0	0	0	0
	Gemtek Vietnam	2,889,616	2,761,076	5,650,692	0	0	0	0	0	0
2023	Gemtek Taiwan HQ	1,006,401	849,246	1,855,647	1	0	1	0.99	0	0.54
	Gemtek (Kunshan)	1,957,320	1,296,572	3,253,892	0	0	0	0	0	0
	Gemtek (Changshu)	88,455.25	82,436.75	170,892	0	0	0	0	0	0
	Gemtek Vietnam	3,524,458	2,995,477	6,519,935	0	0	0	0	0	0
2024	Gemtek Taiwan HQ	992,202	841,372	1,833,574	1	0	1	1.00	0	0.54
	Gemtek (Kunshan)	1,585,390.5	1,020,356.7	2,605,747.3	0	0	0	0	0	0
	Gemtek Vietnam	3,541,429	2,687,472.5	6,228,910.5	0	0	0	0	0	0

Note:

- Occupational safety data does not include employee commuting accidents.
- Fatal occupational injury rates = Number of work-related fatalities / Total hours worked × 1,000,000. No work-related fatalities have occurred in the past three years.
- Serious occupational injury rate = Number of serious occupational injuries (excluding fatalities) / Total hours worked × 1,000,000. A serious occupational injury is defined as one that results in disability and prevents the employee from returning to their pre-injury health status within six months. No such cases have been recorded in the past three years.
- Recordable occupational injury rate = Number of recordable occupational injuries (including fatalities and serious injuries) / Total hours worked × 1,000,000.
- The total hours worked by male and female employees are calculated based on actual recorded working hours, as captured through the company's clock-in and clock-out system.
- Operations at the Gemtek (Changshu) facility underwent divestment in the second half of 2023; therefore, no data is disclosed for 2024.
- In 2024, Gemtek recorded approximately 2,414,726 working hours for contingent workers, with no occupational injuries reported. Working hours were calculated using shift schedules for resident workers and estimated using visitor reservation systems or contractor entry records for non-resident personnel.

Occupational Safety Training and Emergency Response Drills

To strengthen safety awareness and improve emergency response capabilities, Gemtek provides occupational health and safety training to all new employees upon hire in accordance with Occupational Safety and Health Education and Training Rules and relevant policies. The company also provides regular occupational health and safety training for employees, including courses on the safe use of organic solvents and specialized safety programs for high-risk roles. To enhance fire safety management and emergency response capabilities, Gemtek has organized fire safety teams, including fire suppression, evacuation guidance, and first aid units. The company holds two fire safety training sessions and one company-wide emergency response drill each year. Gemtek uses scenario-based simulations and practical exercises to strengthen employees' hazard awareness and improve their ability to respond effectively to emergencies, including fires, earthquakes, typhoons, and chemical incidents. All occupational health and safety training sessions at the company are conducted during regular working hours. Employees are not subject to any penalties such as pay reductions, salary deductions, or leave deductions for participating. In 2024, the participation rate for these training sessions, including those for new employees, reached 100%.

Gemtek Technology - Occupational Safety Training Statistics (Past Three Years)

Year	Training Topic	Facility	Number of Participants	Participation Rate (%)	Training Hours (Hr)
2022	Occupational Safety and Health Training (including new hires)	Gemtek Taiwan HQ	681	100	1,922
		Gemtek (Kunshan)	403	100	1,209
		Gemtek (Changshu)	228	100	684
		Gemtek Vietnam	2,567	100	7,701
	Safe Handling of Organic Solvents	Gemtek Taiwan HQ	394	100	1,197
		Gemtek (Kunshan)	1,322	100	2,644
		Gemtek (Changshu)	523	100	1,046
		Gemtek Vietnam	2,355	100	7,065

Year	Training Topic	Facility	Number of Participants	Participation Rate (%)	Training Hours (Hr)
2022	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan HQ	1,262	100	1,631
		Gemtek (Kunshan)	1,116	100	2,232
		Gemtek (Changshu)	-	-	-
		Gemtek Vietnam	2,355	100	2,355
	Safety Training for High-Risk Positions ^{Note}	Gemtek Taiwan HQ	10	100	30
		Gemtek (Kunshan)	831	100	24,218
		Gemtek (Changshu)	454	100	7,682
		Gemtek Vietnam	56	100	168

Year	Training Topic	Facility	Number of Participants	Participation Rate (%)	Training Hours (Hr)
2023	Occupational Safety and Health Training (including new hires)	Gemtek Taiwan HQ	1,420	100	5,058
		Gemtek (Kunshan)	3,610	100	10,830
		Gemtek (Changshu)	101	100	303
		Gemtek Vietnam	1,959	100	5,877
	Safe Handling of Organic Solvents	Gemtek Taiwan HQ	127	100	381
		Gemtek (Kunshan)	1,469	100	1,938
		Gemtek (Changshu)	-	-	-
		Gemtek Vietnam	2,171	100	6,513
	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan HQ	1,166	100	1,616
		Gemtek (Kunshan)	945	100	1,890
		Gemtek (Changshu)	-	-	-
		Gemtek Vietnam	2,171	100	2,171
	Safety Training for High-Risk Positions ^{Note}	Gemtek Taiwan HQ	10	100	30
		Gemtek (Kunshan)	1,087	100	14,596
		Gemtek (Changshu)	-	-	-
		Gemtek Vietnam	23	100	69

Year	Training Topic	Facility	Number of Participants	Participation Rate (%)	Training Hours (Hr)
2024	Occupational Safety and Health Training (including new hires)	Gemtek Taiwan HQ	181	100	634
		Gemtek (Kunshan)	12,597	100	18,981
		Gemtek Vietnam	4,056	100	12,168
	Safe Handling of Organic Solvents	Gemtek Taiwan HQ	131	100	393
		Gemtek (Kunshan)	958	100	987
		Gemtek Vietnam	35	100	140
	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan HQ	181	100	724
		Gemtek (Kunshan)	1,620	100	1,620
		Gemtek Vietnam	2,056	100	2,056
	Safety Training for High-Risk Positions ^{Note}	Gemtek Taiwan HQ	10	100	30
		Gemtek (Kunshan)	95	100	288
		Gemtek Vietnam	47	100	188

Note:

1. At Gemtek Taiwan Headquarters, safety training for high-risk positions covers ionizing radiation operations.
2. At the Gemtek (Changshu) and Gemtek (Kunshan) facilities, safety training for high-risk positions includes operation of panel cutting machines, manual soldering, jig and fixture handling, solder pot equipment operation, maintenance work, rework and chemical management, facility electrical work, and ionizing radiation operations.
3. At the Gemtek Vietnam facility, safety training for high-risk positions includes training in forklift operation, ionizing radiation operations, and chemical safety.

Health Care

Gemtek Technology is committed to providing a safe and healthy work environment for its employees. In accordance with applicable domestic and international regulations, the company conducts regular employee health checkups (as shown in the table below). In addition to the legally required examination items, Gemtek voluntarily includes extra screenings such as abdominal ultrasounds, retinal exams, and cancer screenings. Gemtek also offers optional, employee-paid health screenings to support early detection of potential health issues and encourage proactive health management. Gemtek has established a dedicated health unit that actively collects up-to-date disease prevention information to strengthen epidemic control measures. Preventive strategies are formulated based on the transmission routes and severity levels of various illnesses. Response actions are aligned with epidemic alert levels issued by Taiwan's Centers for Disease Control. To further protect employees on international business trips, the company also provides epidemic prevention kits.

For employees engaged in operations that pose health risks, Gemtek conducts specialized health examinations based on the requirements of each facility. In accordance with the company's Personal Data Protection Policy, all employee health information is kept strictly confidential. Nurses are responsible for health risk classification, identifying high-risk individuals, providing proactive support, and arranging physician consultations and follow-up care as needed. These efforts reflect Gemtek's commitment to the prevention and management of occupational diseases. In 2024, there were no legally recognized cases of occupational disease and no employees classified as high-risk (Levels 3 or 4).

Note: Legally recognized occupational diseases are those defined by the Occupational Disease Assessment Procedures of the Ministry of Labor.

Gemtek Technology 2024 Health Examination Frequency and Items

Category	Item	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
General Health Check	Examination Frequency	Once every two years	Once every two years	Once per year
	Examination Items	General check-up, Liver function, Complete blood count, Urinalysis, Chest X-ray		
		Abdominal ultrasound*, Retinal exam*, Cancer screening*	Abdominal ultrasound*	Breast ultrasound*, Cancer screening*
	Number of Employees	106	1,849	1,692
Special Health Check	Examination Frequency	Once per year	Once per year	Twice per year
	Examination Items	Type of Hazard: Ionizing radiation, Noise exposure	Type of Hazard: Dust exposure, Low-frequency electric fields, Tin dioxide & ethanol, Radiation operations	Type of Hazard: Ionizing radiation, Noise exposure
	Number of Employees	22	37	11

Note:

- Items marked with an asterisk (*) exceed local regulatory requirements and are offered to enhance employee health protection.
- General health checkups for employees at the Gemtek Taiwan Headquarters and the Gemtek (Kunshan) facility were last conducted in 2023; hence, they were not scheduled for 2024.
- The number of employees reported for the Gemtek Taiwan Headquarters and the Gemtek (Kunshan) facility reflects new employee health checkups only.

Gemtek Technology regularly conducts employee health promotion activities and wellness seminars, complemented by comprehensive health management services. Based on the results of employee health checkups, the company identifies high-risk groups for targeted follow-up and management, actively encouraging their participation in wellness programs and related seminars. Follow-up records showed that 4 employees with chronic conditions related to high blood pressure, blood sugar, or cholesterol successfully improved their health indicators, highlighting the effectiveness of the company's health management efforts.

At the Taiwan Headquarters, a board-certified occupational medicine physician is assigned to provide on-site health consultations to address common workplace risk factors. Services include real-time medical advice, recommendations for preventing occupational illnesses, and posture correction guidance. These efforts help enhance employees' awareness of personal health management and contribute to a healthier work environment. In 2024, Gemtek held 12 on-site physician consultation sessions, serving a total of 211 employees. According to the employee satisfaction survey, the service received an overall satisfaction rating of 96%, reflecting strong employee recognition and appreciation for the program.

Gemtek Technology actively promotes workplace wellness by encouraging employees to develop regular exercise habits, reduce health risk factors, and lower the risk of illness. To further support occupational health, the company has installed a tunnel-style blood pressure monitor and an automated external defibrillator (AED) to help prevent work-related injuries and medical conditions. These initiatives aim to enhance employee well-being, improve workplace sustainability, and increase satisfaction with the company's employee care programs. In 2024, the Taiwan Headquarters received the Sports Enterprise Certification from the Sports Administration under the Ministry of Education. Gemtek will continue to organize recreational and fitness activities to support employees' physical and mental health while fostering greater team cohesion.



Overview of 2024 Employee Participation in Health Promotion Activities

Facility	Category	Content	Participants
Gemtek Taiwan Headquarters	Special Health Check	Ionizing radiation/radiation worker assessments; hearing tests for noise-exposed employees; health checks for food service personnel; dust exposure evaluations; low-frequency electric field assessments; and exposure testing for tin dioxide and ethanol.	22
	Health Consultations	General health advisory services and on-site physician consultations.	211
	Fitness Assessments	Technology-assisted fitness testing; cardiopulmonary function evaluation; flexibility assessment; body composition analysis; and muscle strength testing.	134
	Health Education	Health and safety seminars; infectious disease prevention campaigns; and AED first-aid training.	205
	Blood Donation Drive	Mobile blood donation unit visits in support of on-site blood drive campaigns.	173
	Maternal Health	Consultations and educational seminars on prenatal and child nutrition.	42
	Walking Challenge	Healthy Forest Walking Challenge: 5,000 steps per day for 6 consecutive weeks.	155
Gemtek (Kunshan)	Health Education	CPR training; AED first-aid training; and hands-on Heimlich maneuver practice.	123
Gemtek Vietnam	Walking Challenge	Healthy Forest Walking Challenge: 5,000 steps per day for 6 consecutive weeks.	23

Tech-Driven Fitness at Work: Smart Fitness for a Healthy Workplace

Gemtek's Taiwan Headquarters hosts annual technology-assisted fitness programs that integrate smart technology with physical exercise to promote employee health and enhance workplace performance. The goal is to encourage employees to stay active, even during busy work schedules, through data-driven workouts that produce measurable, science-based fitness results. This year, the program attracted 134 enthusiastic participants who used smart wearables, underwent fitness assessments, and took part in exercise challenges. These activities helped employees gain a better understanding of their personal health and encouraged them to build consistent exercise habits, contributing to a healthier and more energetic workplace culture.



Take a Step, Give a Meal, Grow a Tree - Walkii Healthy Forest Program

Gemtek Technology is committed to promoting both employee well-being and environmental sustainability. Through the Walkii Healthy Forest Program, the company launched a walking challenge that combines personal health, charitable giving, and environmental conservation, empowering each step to make a meaningful impact.

The company launched this global sustainability initiative not only in Taiwan but also across its subsidiaries, including the Gemtek Vietnam facility. A total of 178 enthusiastic employees took part, walking a combined distance of 68,808.12 kilometers, which is nearly 1.7 times the Earth's circumference, and contributing to a reduction of 13,953.4 kilograms in carbon emissions.

Guided by the spirit of "Take a Step, Give a Meal, Grow a Tree," Gemtek pledged to donate 1 kilogram of rice or equivalent supplies to underprivileged communities for every 20 kilometers walked. The company further expanded its impact by launching a tree-planting initiative, turning this collective effort into tangible environmental action. By planting saplings in suitable locations, Gemtek contributes to ecological restoration and brings more greenery to the planet.



Safe Kitchen Program: Safeguarding Employee Health and Food Safety from the Source

Gemtek Technology's employee cafeteria provides a clean, safe, and pleasant dining environment that supports both the physical and mental well-being of its staff. Access to high-quality, nutritious, and flavorful meals during the workday enhances employee satisfaction and boosts overall productivity. To maintain these standards, the company enforces strict hygiene and food safety practices, helping to protect employee health and foster a sense of trust in the workplace.

Based on the 2024 employee satisfaction survey, the cafeteria received an overall satisfaction score of 7.31 out of 10, marking a 0.52-point improvement from the previous year. This increase reflects employees' growing appreciation for the cafeteria services. In response to employee feedback, continuous improvements have been made to both the menu and dining environment to further enhance the overall quality of meal services.



- Fresh, Carefully Selected Ingredients:**

The employee cafeteria selects high-quality, additive-free ingredients to ensure every dish meets nutritional standards. All ingredients are sourced from trusted suppliers and closely monitored from the origin to safeguard employee health and minimize food safety risks.

- Healthy, Nutritious, and Balanced Meals:**

Menus are developed by certified nutritionists and prepared by experienced chefs, providing a diverse selection of flavorful, well-balanced meals that are both visually appealing and nutritionally complete.

- Hygiene and Safety:**

All cafeteria areas are cleaned and disinfected regularly in compliance with strict hygiene protocols. Kitchen and service staff undergo professional hygiene training to ensure food is handled and prepared safely at every stage.

- Comfortable and Relaxing Environment:**

The cafeteria features a bright, spacious, and comfortable design, offering employees an inviting space to dine and unwind. It is designed to create a warm, welcoming atmosphere where staff can enjoy their meals and engage with colleagues in a relaxed environment.

- Eco-Friendly Practices to Reduce Waste:**

As part of the Company's commitment to environmental sustainability, the cafeteria provides reusable tableware and promotes waste reduction and recycling. This allows employees to enjoy their meals while contributing to a more sustainable workplace.



5.5 Community Engagement

Gemtek Technology actively engages in social welfare initiatives as part of its ongoing commitment to corporate social responsibility. The company encourages employees at all levels to take part in charitable activities that give back to the community. Over the years, Gemtek has organized a wide range of programs, including beach cleanups, charity sales, donation drives, blood donation events, and outreach efforts supporting rural communities. In 2024, the company carried out the charitable activities listed in the table below, achieving a total contribution of NT\$1.617 million through strong employee participation and support.



E-Environmental Aspect

Environmental Protection

A total of **275** participants took part in environmental protection efforts, contributing approximately **NT\$353,000**

● Nature Valley Habitat Conservation

Gemtek paid its first visit to Nature Valley, Taiwan's first environmental charitable trust site. Guided by experienced nature interpreters, participants gained valuable insights into the role of environmental trusts in ecological restoration and discovered the rich biodiversity of the surrounding foothill habitat. In support of National Mikania Vine Control Day, Gemtek volunteers also took part in efforts to remove Mikania vines (Mikania micrantha), an invasive plant species commonly known as the "mile-a-minute weed" or "green cancer" because of its aggressive spread and harmful impact on local ecosystems. In just a few hours, the team successfully removed 77.8 kilograms of Mikania vines and 2.4 kilograms of general waste, helping the land begin to recover.

Through hands-on conservation efforts, every piece of land protected and each plant restored stands as a testament to our shared commitment. In 2024, a total of 50 volunteers came together to help preserve a thriving and unspoiled natural environment for future generations.



● Wetland Restoration at Lianhua Temple

The Lianhua Temple Wetland once featured nutrient-poor but groundwater-rich soil, creating ideal conditions for the Indian sundew (*Drosera indica*), an insectivorous plant native to tropical regions around the world. However, as a result of human development and environmental changes, the wetland gradually dried out and became nutrient-enriched, causing a sharp decline in the population of this rare plant. Today, the Lianhua Temple Wetland is the only remaining natural habitat for *Drosera indica* on Taiwan's main island. Without active conservation efforts, this species is at risk of disappearing from the region entirely.

Driven by a commitment to environmental responsibility, 7 Gemtek volunteers participated in a 2024 habitat restoration initiative organized by the Society of Wilderness. Some team members used weed trimmers to remove overgrown vegetation that threatened to encroach on the Indian sundew's habitat. Others carefully pruned surrounding plants with scissors to increase sunlight exposure on the wetland floor. A few volunteers gathered fallen leaves and seeds in hopes of aiding future restoration efforts. This hands-on experience not only supported ecological conservation but also deepened our collective commitment to protecting the natural environment.



● Embrace the Ocean, Join Hands for a Cleaner Shoreline

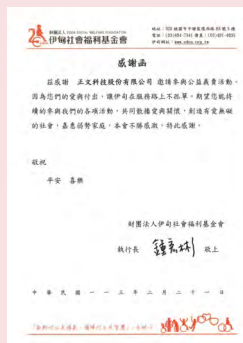
Gemtek demonstrated its commitment to marine conservation by organizing two beach cleanup events. The first event was held in response to the Water Resources Agency's call to participate in International Coastal Cleanup Day, with volunteers clearing debris from the shoreline at Hongmao Port in Xinfeng, Hsinchu County. The second event took place at Crescent Beach, a new site adopted by Gemtek this year, where volunteers once again joined forces for a thorough cleanup. A total of 82 volunteers participated across both events, collecting 71.25 kilograms of waste and helping to protect the ocean and promote a more sustainable future.



S-Social Aspect

Social Welfare

A total of **1,387** participants took part in social welfare activities, contributing approximately NT\$**1.264** million



● i (Love) Charity Ambassador Event

Since 2021, we have been running the "i (Love) Charity Virtual Passport" stamp collection campaign to encourage employees to actively participate in health promotion and charitable activities while competing for the title of "i (Love) Charity Ambassador." The initiative not only inspires individuals to strive for personal recognition but also helps strengthen connections, enhance well-being, and promote a spirit of giving back to society. By fostering a healthy, energetic workplace and fulfilling our corporate social responsibility, the campaign enhances team cohesion and strengthens our corporate image. In 2024, a total of 1,662 employees took part in this meaningful initiative.

● Supporting the Vulnerable • Building Pathways to Secure Employment

Beginning in 2024, we launched a monthly initiative inviting various charitable organizations to host pop-up booths at Gemtek. Participating groups include the Syin-Lu Social Welfare Foundation, Down Syndrome Foundation, Tribake Sheltered Workshop, Eden Social Welfare Foundation, and many others. These events not only raise employee awareness of a wide range of social causes, but also offer meaningful support for stable employment opportunities for disadvantaged communities.



The company actively supports social welfare organizations such as the Syin-Lu Social Welfare Foundation and the Simply ICR Association by purchasing their charity products as event prizes, holiday gift boxes, and group food orders. In 2024, we deepened this commitment for the Mid-Autumn Festival by ordering 430 gift boxes from the Zhanyi Bakery Sheltered Workshop. These boxes were given to employees and clients as tokens of appreciation, with additional sets donated to underserved communities. The initiative not only helped ensure stable employment for the "Little Kangaroos," but also extended care and warmth to families in need.

In 2024, we organized special massage events such as "Thank You Mom Day" and "Warmhearted Oppa Day," inviting the Eden Social Welfare Foundation to provide professional massage services on-site. These events offered employees a chance to relax and unwind during the workday, while also supporting meaningful employment opportunities for visually impaired massage therapists. Moving forward, we remain committed to putting our values into action through continued social engagement and corporate responsibility.

● Charity Walk / Run

A total of 121 Gemtek employees recently participated in two major charity events: the Syin-Lu Social Welfare Foundation's "Step Forward for a Better Day" walkathon and the Maria Social Welfare Foundation's inaugural "Maria Angels Charity Run." Both events featured an inclusive environment with accessible race routes, allowing individuals with intellectual disabilities to participate barrier-free. From dedicated runners to supportive families and friends cheering from the sidelines, the events were uplifting and full of positive energy. In 2024, Gemtek proudly supported the Maria Angels Charity Run with a sponsorship of NT\$100,000.



● Blood Donation Drives

To help ease the ongoing blood shortage and support the "One Blood Donation Can Save Lives" campaign, Gemtek encourages employees to participate in blood donation as a meaningful act of social responsibility. In 2024, we held 3 on-site blood drives, with 173 employees donating a total of 237 bags, equivalent to 59,250 cc of blood.

● Typhoon Gaemi and Earthquake Relief Fundraising

Widespread mudslides triggered by severe natural disasters had swept through Taiwan's Hualien and Taitung regions, damaging roadside trees, homes, and metal-roofed structures. The situation was critical, as many tribal communities were cut off from transportation and faced an urgent need for food supplies, putting the well-being of many children and their families at risk. Following the April 3 Hualien-Taitung earthquake, Gemtek responded swiftly by supporting relief efforts through a contribution to the Jiaoe Charity Association. Later, in the wake of Typhoon Khanun, we provided direct food assistance to the Little Sun Caring Association in Xiulin Township, Hualien County, by purchasing and delivering essential supplies. A total of NT\$133,000 was raised, supporting 285 children and 18 tribal communities, and reaching approximately 18,000 people.



● Christmas Giving Campaign

For children, Christmas is one of the most joyful and eagerly anticipated times of the year. To help spread that warmth and holiday cheer to children in remote communities, we prepared 150 practical and thoughtfully selected Christmas gifts, along with festive cookies handmade by our baking club. These gifts allowed the children to receive not only useful items but also enjoy sweet treats that added to the holiday spirit. The donations were delivered to Penghu Jibei Baptist Church, the Harmony Home Foundation Taiwan in Kaohsiung, the Boyo Social Welfare Foundation's Zhuoshui Center in Xinyi Township, Nantou, and the An-Con Mental Retardation Training Services Institution. Through these efforts, we were able to share love and holiday warmth with more children in under-resourced communities this Christmas season.



● Donating Goods

In 2024, Gemtek supported underprivileged students by donating essential educational resources to improve their learning environment. Items such as desks, chairs, projectors, 24-inch monitor with eye-care features, and printers were donated to the Harmony Home Foundation Taiwan in Kaohsiung, the Taiwan Christian Social Care Association, and Penghu Jibei Baptist Church.

We also extended our care to disadvantaged individuals and persons with disabilities by donating a wide range of daily necessities. These included dish dryers, large rice cookers, diapers, drying racks, trash bags, face masks, bath towels, floor scrubbing brushes, commercial mop sets, toilet paper, ear thermometers, rice, baby formula, peanut milk, frozen buns, dumplings, meatballs, UHT milk, blankets, toys, and tickets to Green World Ecological Farm. The donations were delivered to the An-Con Mental Retardation Training Services Institution, the Harmony Home Foundation Taiwan, the Garden of Mercy Foundation, the Ningyuan Nursing Home, the Chuhsin Organization, and the Little Sun Caring Association in Xiulin Township, Hualien.

Supporting Organic Farming · Caring for the Land

On a fine June day, as the bright beams of sunlight lit up the fields, our volunteers embarked on an unforgettable journey, ready to share an unspoken dialogue with nature as we began our day's work in an organic rice paddy. Stepping into the lush green fields for the first time, we were immediately enveloped by the fresh scent of earth and the crisp, open air, momentarily leaving behind the noise and chaos of urban life. Before we began weeding, we learned how to identify different types of weeds and how to maintain our balance while moving across the rice fields. As we wove our way through the delicate crops, we were cautious and mindful of each step, but our confidence grew as we supported one another along the way. With our bodies bent toward the ground, we examined each weed carefully before pulling it out. Despite our anxiety about accidentally uprooting the rice plants, we took quiet satisfaction in each successful removal. It was not only a physical challenge, but also a test of patience and precision.

After we finished our day of work, we returned to the rest area, where the rice farmer shared his journey in pursuing organic rice farming, along with the challenges and rewards he has encountered. He also highlighted the importance of organic farming in supporting environmental sustainability. As we exchanged thoughts about the experience, many of us began to feel the strain in our backs. Even though the activity was brief, it proved to be physically challenging for those not used to this kind of work. We gained a deeper appreciation for the hard work and dedication of farmers. The old saying, "Each grain of rice carries the weight of a farmer's labor," reminded us to value each bite and the effort behind it. Although the activity lasted only a few hours, every bit of effort we put in contributed to the growth of the organic rice. The real harvest wasn't just rice, but also the meaningful act of passing hope to others. We donated the organic rice and other crops to charitable organizations such as the An-Con Mental Retardation Training Services Institution, helping more children experience the warmth and care of a supportive community. After the event, we launched the "Box of Love: Creating a Joyful Summer Together" donation campaign to provide food support during the summer break. While summer is usually a time of happiness for many children, those living in remote areas or in orphanages often face food shortages. To support these children, we partnered with the Wait for a Home Organization to donate fruits and vegetables grown by smallholder farmers using environmentally friendly practices. In 2024, a total of 233 employees took part in the campaign, contributing to the donation of 241 produce boxes and 246 kilograms of organic rice, benefiting 317 individuals.

To further support smallholder farmers and promote the growth of organic agriculture, we also purchased organic rice to be given as rewards to participants in our beach cleanup events. Employees also actively participated by organizing group purchases. Throughout the year, we procured a total of 186 kilograms of organic rice, reflecting our commitment to green agriculture and environmentally friendly farming practices through tangible action. Through these land-friendly initiatives, we not only gained a deeper understanding of organic farming but also strengthened our connection to the values of living in harmony with nature. The experience reinforced our sense of environmental responsibility. Each cultivated field served as a gentle reminder to slow down, reconnect with the natural world, and allow our care for the land to take root and flourish.





Caring in Action · Love Without Boundaries

The moment we stepped into the An-Con Mental Retardation Training Services Institution, we were greeted with genuine smiles and a warm, welcoming atmosphere. For many adults with moderate to severe intellectual and developmental disabilities, this center is a second home. It is where they live, learn, and grow, experiencing each day in ways that may appear simple but are filled with meaning. For us volunteers, the visit was more than just an opportunity to offer companionship. It became a meaningful exchange of hearts. We began the day with a creative activity, designing personalized, eco-friendly tote bags. We introduced the residents to acrylic painting techniques using stencils and provided all the materials they needed to express their creativity. With paintbrushes in hand, they carefully brought their ideas to life. Some painted bright, colorful flowers. Others chose simple geometric patterns. A few used their fingertips to create soft, starry night skies on the canvas.

Once the tote bags were complete, the residents proudly held up their works of art and shared the stories behind their designs. Their faces lit up with a sense of accomplishment. For us, every smile and every conversation was a truly meaningful reward. Art is not only a form of expression, it is also a powerful way to connect with others.

On Christmas Eve, we returned to the An-Con Mental Retardation Training Services Institution with a special holiday surprise. Prior to the visit, the residents had already written down their Christmas wishes. One hoped for a microphone, another wished for a new pair of sneakers, and someone else simply wanted a box of their favorite pudding. We thoughtfully prepared each gift, wrapping it with care and heartfelt blessings, and handed them out one by one. Afterward, we shared Christmas cake with the residents and exchanged sincere holiday greetings. The joy in the room was genuine, simple, and deeply touching. One colleague shared a personal story. She and her child still remembered the resident they had spent time with during a previous visit. This year, they chose a gift together, wrote a thoughtful card, and included a photo from that day. They hoped it would bring back memories of the joyful time they shared and expressed their wish to return for another visit in the future. These moments of care and connection left us with lasting memories and a deeper understanding that love and compassion truly know no bounds.

We also prepared a variety of practical items, including food, hygiene products, and school supplies, hoping to offer additional support for their everyday needs. While our efforts may have seemed small, we deeply felt the impact of giving and the happiness that comes from being needed. These meaningful visits reminded us that true joy comes from sharing and caring. Every smile and every heartfelt wish became a moment of connection. Moving forward, we will continue to dedicate ourselves to supporting underserved communities, spreading love and hope to those who need it most, and extending that warmth to every corner we can reach.

Appendix

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Appendix 1: GRI Standards Content Index

Statement of Use	Gemtek Technology has reported in accordance with the GRI Standards (2021) for the period January 1 - December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Location	Page Number	Omissions and / or Additional Comments
GRI 2: General Disclosures 2021				
The organization and its reporting practices				
2-1	Organizational details	About this Report About Gemtek	03 07	
2-2	Entities included in the organization's sustainability reporting	1.1 Operational Performance	33	
2-3	Reporting period, frequency and contact point	About this Report	03	
2-4	Restatements of information	About this Report	03	
2-5	External assurance	About this Report	03	
Activities and workers				
2-6	Activities, value chain and other business relationships	2.1 Products and Services 3.1 Supply Chain Overview	51 65	
2-7	Employees	5.2 Workforce Composition	101	
2-8	Workers who are not employees	5.2 Workforce Composition	101	
Governance				
2-9	Governance structure and composition	Sustainable Development Committee 1.2 Corporate Governance	12 35	
2-10	Nomination and selection of the highest governance body	1.2 Corporate Governance	35	

GRI Standards	Disclosure	Location	Page Number	Omissions and / or Additional Comments
2-11	Chair of the highest governance body	-	-	The Chairman of the Company does not concurrently hold the position of Chief Executive Officer (CEO).
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Committee	12	
2-13	Delegation of responsibility for managing impacts	Sustainable Development Committee	12	
2-14	Role of the highest governance body in sustainability reporting	About this Report Sustainable Development Committee	03 12	
2-15	Conflicts of interest	1.2 Corporate Governance	35	
2-16	Communication of critical concerns	Sustainable Development Committee 4.1 Climate Change Response	12 75	
2-17	Collective knowledge of the highest governance body	1.2 Corporate Governance	35	
2-18	Evaluation of the performance of the highest governance body	1.2 Corporate Governance	35	
2-19	Remuneration policies	1.2 Corporate Governance	35	
2-20	Process to determine remuneration	1.2 Corporate Governance	35	
2-21	Annual total compensation ratio	5.3 Employee Welfare and Development	107	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Message from the Chairman and General Manager	05	
2-23	Policy commitments	1.4 Integrity Management 1.5 Information Security Management 3.1 Supply Chain Overview 4. Sustainable Environment 5.1 Human Rights Protection	43 45 65 73 96	
2-24	Embedding policy commitments	1.4 Integrity Management 1.5 Information Security Management 3.1 Supply Chain Overview 4. Sustainable Environment 5.1 Human Rights Protection	43 45 65 73 96	
2-25	Processes to remediate negative impacts	Stakeholder Communication 1. Operations and Governance 2. Products and Services 3. Supply Chain Management 4. Sustainable Environment 5. Workplace Well-being	15 31 49 63 73 93	
2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Communication 1.4 Integrity Management	15 43	
2-27	Compliance with laws and regulations	1.4 Integrity Management	43	
2-28	Membership associations	About Gemtek	07	

GRI Standards	Disclosure	Location	Page Number	Omissions and / or Additional Comments
Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Communication	15	
2-30	Collective bargaining agreements	5.1 Human Rights Protection	96	

GRI Topic-specific Disclosures: Material Topics

GRI Standards		Disclosures	Location	Page Number	Omission and/or Additional Comments
GRI Topic-specific Disclosures: Material Topics					
GRI 3: Material Topics 2021	3-1 3-2	Process to determine material topics List of material topics	Material Topics Management	20	
Management Approach: Sustainable Business					
Material Topic: Governance and Operations					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics Management 1. Operations and Governance	20 31	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.1 Operational Performance	33	
	201-4	Financial assistance received from government	1.1 Operational Performance	33	
Material Topic: Business Integrity					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics Management 1. Operations and Governance	20 31	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	1.4 Business Integrity	43	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.4 Business Integrity	43	

GRI Standards		Disclosures	Location	Page Number	Omission and/or Additional Comments
Material Topic: Information Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics Management 1. Operations and Governance	20 31	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.5 Information Security Management	45	
Management Approach: Product Development and Safety					
Material Topic: Innovation and Research & Development					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics Management 2. Products and Services	20 49	
Material Topic: Product Lifecycle Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics Management 2. Products and Services	20 49	
Material Topic: Product Quality and Safety					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 2. Products and Services	20 49	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.3 Green Products	56	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.3 Green Products	56	
Management Approach: Supply Chain Management					
Material Topic: Supply Chain Sustainability					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 3. Supply Chain Management	20 63	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.2 Responsible Supplier Management	66	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Responsible Supplier Management	66	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.2 Responsible Supplier Management	66	
	414-2	Negative social impacts in the supply chain and actions taken	3.2 Responsible Supplier Management	66	

GRI Standards		Disclosures	Location	Page Number	Omission and/or Additional Comments
Management Approach: Climate Change Response					
Material Topic: Climate Change Response					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 4. Sustainable Environment	20 73	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy and Emissions	83	
	302-3	Energy intensity	4.2 Energy and Emissions	83	
	302-4	Reduction of energy consumption	4.2 Energy and Emissions	83	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2 Energy and Emissions	83	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Energy and Emissions	83	
	305-3	Other indirect (Scope 3) GHG emissions	4.2 Energy and Emissions	83	
	305-4	GHG emissions intensity	4.2 Energy and Emissions	83	
	305-5	Reduction of GHG emissions	4.2 Energy and Emissions	83	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Pollution Control	90	
Management Approach: Employee Development and Human Rights					
Material Topic: Human Rights and Diversity, Equity & Inclusion					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 5. Workplace Well-being	20 93	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.2 Workforce Composition	101	
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employee Welfare and Development	107	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1 Human Rights Protection	96	
Material Topic: Talent Development					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 5. Workplace Well-being	20 93	

GRI Standards		Disclosures	Location	Page Number	Omission and/or Additional Comments
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.3 Employee Welfare and Development	107	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.3 Employee Welfare and Development	107	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Employee Welfare and Development	107	
Management Approach: Occupational Health and Safety					
Material Topic: Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Material Topics Management 5. Workplace Well-being	20 93	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.4 Employee Health and Safety	117	
	403-2	Hazard identification, risk assessment, and incident investigation	5.4 Employee Health and Safety	117	
	403-3	Occupational health services	5.4 Employee Health and Safety	117	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Employee Health and Safety	117	
	403-5	Worker training on occupational health and safety	5.4 Employee Health and Safety	117	
	403-6	Promotion of worker health	5.4 Employee Health and Safety	117	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Employee Health and Safety	117	
	403-8	Workers covered by an occupational health and safety management system	5.4 Employee Health and Safety	117	
	403-9	Work-related injuries	5.4 Employee Health and Safety	117	
	403-10	Work-related ill health	5.4 Employee Health and Safety	117	

Appendix 2: SASB Index

Sector: Technology & Communications Sector

Industry: Hardware

Version: 2023-12

Topic	Code	Accounting Metric	Category	Unit	Comment	Page Number
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Discussion and Analysis	N/A	Please see 2.1 Products and Services	51
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (a) senior management, (b) non-senior management, (c) technical staff, and (d) all other employees.	Quantitative	Percentage (%)	Please see 5.2 Workforce Composition	101
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474-declarable substances	Quantitative	Percentage (%)	All current customers adopt RoHS, REACH, and halogen-free standards for managing restricted and prohibited substances, and 100% of Gemtek's products comply with these requirements. The percentage of products by revenue that contain IEC 62474-declarable substances is 96.66%. The non-compliant portion consists of substances that are not prohibited and are not currently subject to any customer control requirements, and therefore all customer requirements are still met.	-
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantitative	Percentage (%)	Gemtek primarily operates under a B2B business model. If a product falls within the scope of the standard, verification and related procedures will be carried out according to customer requirements. As of 2024, no circumstances described by this indicator have occurred.	-
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantitative	Percentage (%)	Gemtek primarily operates under a B2B business model, and its manufactured products are not covered by energy efficiency regulations.	-
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	Quantitative	Metric tons (t), Percentage (%)	Gemtek primarily operates under a B2B business model and does not have product waste recycling procedures in place.	-

Topic	Code	Accounting Metric	Category	Unit	Comment	Page Number
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	Gemtek surveyed its key first-tier suppliers, and in 2024, 25% achieved RBA VAP certification.	-
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantitative	Rate	Only the RBA audit pass rate for key suppliers has been surveyed. The non-conformance rate has not yet been assessed.	-
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	N/A	Please see 3.2 Responsible Supplier Management	66
Activity Metrics	TC-HW-000.A	Number of units produced by product category	Quantitative	Number	Please see 2.1 Products and Services	51
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square metres (m ²)	176,720 m ² (including the area of Gemtek's Taiwan Headquarters, Kunshan Facility, and Vietnam Facility)	-
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	All of Gemtek's products are manufactured entirely in its own factories.	-

Appendix 3: TWSE Sustainability Disclosure Indicators - Communications and Internet Industry

No.	Indicator	Indicator Type	Unit	Comment
I	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	Gigajoules (GJ), percentage (%)	Please see 4.2 Energy and Emissions
II	Total water withdrawn, total water consumption	Quantitative	Thousand cubic meters (m3)	Please see 4.3 Water Resource
III	Total hazardous waste generated and percentage recycled	Quantitative	Metric tons (t), percentage (%)	Please see 4.4 Pollution Control
IV	Types, number, and rate of occupational accidents	Quantitative	Percentage (%), quantity	Please see 5.4 Employee Health and Safety
V	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled	Quantitative	Metric tons (t), percentage (%)	(1)N/A (2)Percentage recycled: 70.9%
VI	Description of the management of risks associated with the use of critical materials	Qualitative description	Not applicable	Please see 3.2 Responsible Supplier Management
VII	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Reporting currency (NTD)	None
VIII	Production by product category	Quantitative	Quantity	Please see 2.1 Products and Services

Appendix 4: Climate-Related Information of TWSE/TPEX Listed Company

Item	Implementation	Page Number
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	4.1 Climate Change Response	75
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	4.1 Climate Change Response	75
3. Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Response	75
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Response	75
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	4.1 Climate Change Response	75
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	4.1 Climate Change Response	75
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	N/A	-
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	N/A	-
9. Greenhouse gas inventory and assurance status (separately fill out in point 1-1 below).	- Gemtek Technology completed its GHG inventory by the end of June 2025 and obtained third-party verification. - The GHG inventory and verification for consolidated subsidiaries are also planned to be completed by 2027 and 2029, respectively, in accordance with FSC requirements.	-

1-1 Greenhouse Gas Inventory and Assurance Status at Gemtek for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/ NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Year	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Intensity (tCO ₂ e/ Million NT\$ Revenue)	Scope 3 (tCO ₂ e)	Data Coverage
112	2,594.48	28,795.73	1.20	4,974.59	Gemtek Taiwan HQ, Gemtek (Kunshan), Gemtek (Changshu), Gemtek Vietnam
113	1,896.63	29,352.74	1.22	8,016	Gemtek Taiwan HQ, Gemtek (Kunshan), Gemtek Vietnam

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

In 2021, the company updated its greenhouse gas inventory in accordance with the ISO 14064-1:2018 standard. Since then, it has undergone annual internal assessments and third-party verifications to ensure accurate monitoring of greenhouse gas emissions.

Unit: tCO₂e

Scope of Assurance		2023	2024
Gemtek Taiwan Headquarters	Scope 1	595.966	541.92
	Scope 2	4,109.718	3,809.14
	Total	4,705.684	4,351.06
Gemtek (Kunshan)	Scope 1	463.1909	276.59
	Scope 2	8,517.8107	6,757.64
	Total	8,981.002	7,034.23
Gemtek (Changshu)	Scope 1	166.4822	-
	Scope 2	887.1165	-
	Total	1,053.599	-
Gemtek Vietnam	Scope 1	1,368.838	1,078.12
	Scope 2	15,281.079	18,785.96
	Total	16,649.918	19,864.08
Percentage of the inventory data disclosed		100%	100%
Assurance Institution		SGS	SGS
Description of Assurance		Conducted in accordance with ISO 14064-1:2018, with the Gemtek Taiwan Headquarters at a Reasonable Assurance Level and the Gemtek (Kunshan) and Gemtek Vietnam facilities at a Limited Assurance Level.	
Assurance Opinion/Conclusion		Unqualified Opinion/Conclusion	Unqualified Opinion/Conclusion

Note: The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no data is disclosed for 2024.

1-2 Greenhouse gas Reduction Targets, Strategies, and Specific Action Plans

Describe the base year and data for greenhouse gas reduction, reduction targets, strategies, concrete action plans, and the achievement of reduction targets.

Greenhouse Gas Reduction Base Year and Reduction Targets

To plan greenhouse gas reduction strategies, Gemtek Technology set 2022 as the base year, with combined Scope 1 and Scope 2 emissions totaling 31,390.202 tCO₂e. Through the following specific actions, the company aims to further reduce emissions and achieve an annual reduction of at least 5% from the base year, reaching a 50% reduction by 2030.

Greenhouse Gas Reduction Strategies and Specific Action Plans

In response to international carbon trends, Gemtek closely monitors greenhouse gas-related regulations and uses them as a reference for carbon reduction management and planning. By assessing the opportunities of low-carbon transformation, we regularly adjust relevant policies and programs and maintain comprehensive oversight of multiple greenhouse gas reduction initiatives. These efforts include improving energy efficiency, purchasing energy-saving machines, building solar power generation systems, reducing greenhouse gases at the source of raw materials, installing high-efficiency greenhouse gas destruction equipment, evaluating the use of low-carbon fuels/energy and the development of negative carbon technologies, etc., to ensure that the reduction progress is in line with the process and actively reduce the impact of carbon emissions and enhance operational competitive advantages.

At our Taiwan Headquarters, Gemtek has procured a total of 500,000 kWh under Taiwan Power Company's "Small-Scale Green Electricity Sales Pilot Program" for a five-year period (2024-2028). Meanwhile, at our Gemtek Vietnam facility, we began installing solar power generation systems in 2024. To further increase our renewable energy mix, we also purchased 10,000,000 kWh of International Renewable Energy Certificates (I-RECs) in 2024, thereby strengthening our overall renewable energy portfolio. Our plan is to gradually increase the proportion of self-generated green energy in the coming years, reducing our reliance on traditional energy sources and thereby lowering greenhouse gas emissions. In 2024, our Scope 1 and Scope 2 (market-based) greenhouse gas emissions totaled 24,657.37 tCO₂e. This resulted in a GHG emissions (market-based) intensity of 0.96 tCO₂e per million NTD of revenue, representing a 18.82% reduction from our 2022 base year. In the same year, Gemtek's various energy-saving initiatives reduced emissions by a total of 884,518.17 kg CO₂e. We will continue to implement energy-saving measures to fulfill our environmental responsibilities.

Appendix 5: Third Party Assurance Statement





Gemtek

Gemtek Technology Co., Ltd.