

2025 ESG Report

Gemtek

Gemtek Technology Co., Ltd.



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About this Report

Gemtek Technology Co., Ltd. (hereinafter referred to as "Gemtek Technology," "Gemtek," or "the Company") publishes this annual sustainability report 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 10th edition of our annual sustainability report, and encompasses significant achievements across key areas such as "Governance and Operations," "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) and its Vietnam manufacturing facility. Please note that operations at Gemtek Kunshan facility were suspended in June 2025; accordingly, any quantitative data regarding the Kunshan facility for 2025 is clarified in footnotes accompanying the relevant tables. Furthermore, the reporting boundary excludes marketing offices and service centers located in the Americas, Europe, and Japan, as well as other entities over which the Company does not exercise direct control.

The disclosed information covers the period from January 1, 2025, to December 31, 2025, 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. The statistical data disclosed in this report are based on information compiled and analyzed by Gemtek Technology through its internal data collection and survey processes. The scope of the financial data is consistent with that of the Company's financial statements, which have been audited by Deloitte & Touche. All information is presented in accordance with applicable international reporting standards, and any estimation methods or calculation methodologies used are explained in the relevant sections. Any restatements of data compared with the 2024 Gemtek ESG Report are indicated and explained within the relevant sections of this report.

The framework of this report is primarily based on the GRI Standards (2021) issued by the Global Sustainability Standards Board (GSSB), the "Corporation Rules Governing the Preparation and Filing of Sustainability Reports" set by the Taiwan Stock Exchange, and the SASB Standards published by the International Sustainability Standards Board (ISSB). Furthermore, the report incorporates the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the United Nations Sustainable Development Goals (SDGs). For detailed disclosure indices regarding the above frameworks, please refer to Appendices 2 through 5.

Information Disclosure and Management Process for the ESG Report

Internal Review

This ESG Report is prepared, compiled, and reviewed by the functional task forces under the Sustainability Development Committee. Following external assurance and review by the General Manager, the final report is submitted by the Chairperson of the Sustainability Development Committee to the Board of Directors for approval prior to publication. Sustainability information is managed in accordance with the Company's Sustainability Information Management Policy. The management process is also incorporated into the annual internal audit plan to enhance the accuracy and completeness of sustainability disclosures and strengthen the effectiveness of the Company's internal control system.

External Assurance

This report has been independently assured by SGS Taiwan Ltd., a third-party assurance provider. The assurance engagement was conducted in accordance with AA1000 Assurance Standard (AA1000AS) v3, Type 1, Moderate Assurance, covering the principles of Inclusivity, Materiality, Responsiveness, and Impact. The full SGS Assurance Statement can be found in [Appendix 6](#). Based on the findings and recommendations identified during the assurance process, the functional task forces under the Sustainability Development Committee will evaluate and implement appropriate improvements and adjustments in the next year's report, taking into consideration the Company's operational circumstances and management needs.

Publication Date

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

Previous Edition's Publication Date: July 2025

Current Edition's Publication Date: July 2026

Next Edition's Publication Date: Scheduled for July 2027

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 founding in 1988, Gemtek Technology has remained steadfast in its corporate mission to Create a Wireless Life and Inspire Infinite Innovation. Guided by our 4A vision of Wireless Broadband: Anytime, Anywhere, Any Content, and Affordable, we focus on the innovation and R&D of network communication technologies. Despite rapid changes in the technological landscape, Gemtek continues to uphold its core values of professionalism, integrity, and service. The Company leverages advanced technologies to drive heterogeneous network integration as it moves toward the era of mega-communications.

Throughout our journey, Gemtek has continuously built its technical expertise and remained dedicated to providing customers with high-quality service and experiences. Following strategic adjustments and the collective efforts of our employees, Gemtek has embarked on an active transformation since the second half of 2023. We have transitioned from a non-direct business model to a direct business model, focusing on direct collaboration with end-brand customers. This shift to a direct supply model enhances our command over the industry value chain and strengthens our profitability. These results are already being reflected in the progressive improvement of our gross margins.

In recent years, the world has faced numerous challenges, including geopolitical tensions, trade policy uncertainties, and fluctuations in raw material supplies. These factors have prompted industries to accelerate the restructuring of their supply chains. To proactively address these changes and enhance our corporate resilience, Gemtek began strategically diversifying its global production bases in 2018. We were among the first in the industry to establish a production facility in Vietnam. In the following years, the Company has steadily increased the capacity of its Vietnam operations. By the end of 2025, our three major plants in Vietnam had become Gemtek's primary production hub, accounting for approximately 80 to 90 percent of our total output.

The gradual increase in production capacity at our Vietnam facilities offers several strategic advantages. First and foremost, this shift reduces the Company's reliance on a single market. Amid shifting international political and economic landscapes, moving production to Vietnam helps diversify risks, minimizes the impact of global trade frictions on our operations, and ensures a stable supply chain. Second, cost advantage remains a key consideration as Vietnam offers competitive labor costs. To support the development of the local economy, the Vietnam government has provided favorable tax policies and subsidies that help businesses reduce production costs and improve competitiveness. In addition, as a major trade hub in Southeast Asia, Vietnam has signed multiple free trade agreements, such as the CPTPP and RCEP. These factors make it an ideal base for expanding into Asian and global markets.

To strengthen sustainable supply chain management, Gemtek formally adopted the ISO 20400 Sustainable Procurement Guidance in 2025. This framework allows us to comprehensively oversee policy formulation, system development, management measures, and supplier due diligence. We also hold regular supplier conferences to communicate our sustainable development philosophy and implementation strategies with our partners. Through these efforts, we aim to collaborate with our partners to build a resilient and responsible sustainable supply chain system.

While pursuing operational efficiency, we also take proactive measures to reduce threats to the environment and safety. We have successfully obtained several international certifications, including ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health and Safety Management System), ISO 14064-1 (Greenhouse Gas Inventory), and ISO 50001 (Energy Management System).



Chairman **Howard Chen**



As the digital landscape evolves at an unprecedented pace, network and communication technologies have become deeply integrated into modern life as indispensable infrastructure. In the post-pandemic era, stable network infrastructure and high-speed broadband are vital for maintaining human connections. Furthermore, the rapid development of Artificial Intelligence has driven the advancement of innovative applications such as cloud computing, edge computing, the Internet of Things (IoT), and smart manufacturing, increasing global reliance on cutting-edge communication technologies. As demand for wireless communication products and smart services continues to surge, the supplier operations have become a primary focus of global attention. In response to these evolving dynamics, Gemtek Technology is proactively optimizing its global footprint by strengthening existing production capacity and accelerating the expansion of its manufacturing base in Vietnam. Through these initiatives, the Company is well-positioned to navigate the growth and challenges of the future wireless communications market.

Faced with rapid technological change and geopolitical uncertainties, Gemtek remains committed to high operational standards. We place a strong emphasis on business ethics and professional 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. To further strengthen governance regarding integrity and anti-corruption, we have established a comprehensive governance framework with the full support of the Board of Directors and senior management. We have also introduced systematic risk assessment mechanisms, management procedures, and standard operating protocols to enhance our risk control and regulatory compliance capabilities. Our Taiwan headquarters successfully obtained the ISO 37001 Anti-bribery Management System certification at the end of 2024. We are gradually extending these policies and management mechanisms to our overseas production sites to integrate our commitment to ethical management into the Group's daily operations.

As the Group's central hub for information security management, our Taiwan headquarters adopted the ISO 27001 Information Security Management System as early as 2010. In August 2024, we successfully transitioned to the ISO 27001:2022 standard and obtained third-party certification. In 2025, our Vietnam facility also successfully implemented and achieved the same certification, further strengthening cross-site information security protection and overall operational resilience.

Furthermore, the Company has implemented forward-looking initiatives in environmental protection, labor practices, and human rights to enhance overall management effectiveness. We continue to monitor global trends and comply with local regulations as we advance a wide range of sustainability initiatives in response to societal expectations and stakeholder concerns. We also encourage employees to participate in volunteer activities, fostering a culture of compassion while supporting underserved communities and promoting employee well-being.

Practicing sustainable development has become a top corporate priority. We have established clear goals across three key ESG pillars: Striving Towards Environmental Sustainability, Building Stronger Business Partnerships, and Strengthening Corporate Governance. Moving forward, we will continue to translate these commitments into tangible action. The concept of sustainability is now an integral part of our corporate culture. While we lead the way into the next generation of network communications through our professional expertise, we are equally dedicated to protecting the planet. Our dedication to society and the environment derives from genuine conviction. This sentiment unites every Gemtek employee around a shared mission and a collective responsibility.

General Manager **James Lee**

About Gemtek

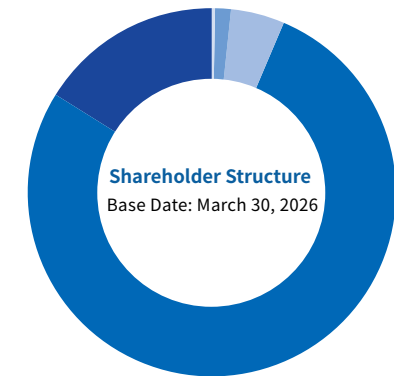
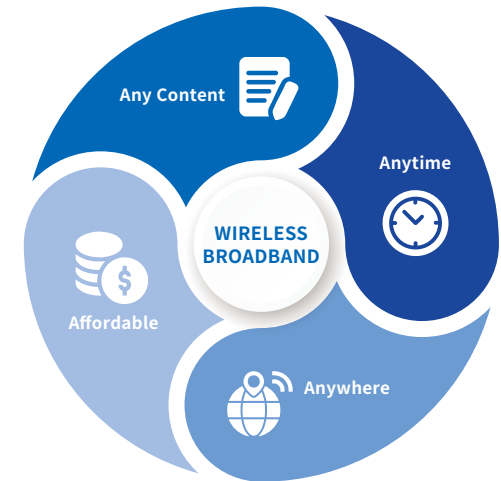
Gemtek Technology (TWSE: 4906) is a leading wireless networking manufacturer in Taiwan. Founded in 1988, the Company specializes in the advancement of wireless technology and serves as a world-class provider of comprehensive wireless local area network (WLAN) solutions. Gemtek boasts an experienced R&D team with superior capabilities in the wireless communication field. We stand out as one of the few companies in Taiwan to simultaneously master key technologies in both wireless local area networks and broadband networking.

Headquartered in Hsinchu, Gemtek has established manufacturing, sales, and service operations in Vietnam, the United States, Japan, Canada, Europe, and Mainland China, with a global workforce of more than 3,663 employees. Looking ahead, Gemtek remains committed to its globalization strategy of Rooted in Taiwan, with a Global Vision. Building on this foundation, the Company aims to further expand its presence in the global wireless communications market and achieve its goal of becoming a world-leading provider of wireless broadband communication systems.

Company Profile

Establishment Date	June 29, 1988
Stock Listing Date	June 30, 2003
Paid-in Capital	NT\$ 4,275,941,000 (December 16, 2025 completed change of registration with MOEA)
Number of Employees	Approximately 3,663 employees worldwide (Data as of December 31, 2025)
Main Products	Wireless Broadband, Fixed-line Broadband, Cloud & IoT Applications, and System Integration & Development
Industry Category	TWSE Listed, Communications and Internet Industry
Chairman of the Board	Hong-Wen Chen (Howard Chen)
General Manager	Rong-Chang Lee (James Lee)
Headquarters Address	No. 15-1 Zhonghua Road, Hsinchu Industrial Park, Hukou, Hsinchu County, Taiwan R.O.C

Base Date: December 31, 2025



Our Vision

To become a world-leading provider of comprehensive wireless broadband communication solutions. Anytime, Anywhere, Any Content, Affordable

Our Mission

To create a connected wireless lifestyle and inspire limitless innovation by enabling free and equal access to information anytime and anywhere, to fulfill our 4A vision.

Operational Sites and Affiliates

To optimize global manufacturing capacity and enhance supply chain flexibility, Gemtek Technology has established its primary production hubs at its Taiwan headquarters and two manufacturing facilities in Vietnam. To provide localized technical support and customer service, the Company also maintains service locations in the United States, Japan, Canada, and Europe. Going forward, Gemtek will continue to expand into new markets and cultivate new customer opportunities. For detailed information on the Company's global operations and affiliated entities, please refer to pages 116–118 of the Gemtek Technology 2025 Annual Report.

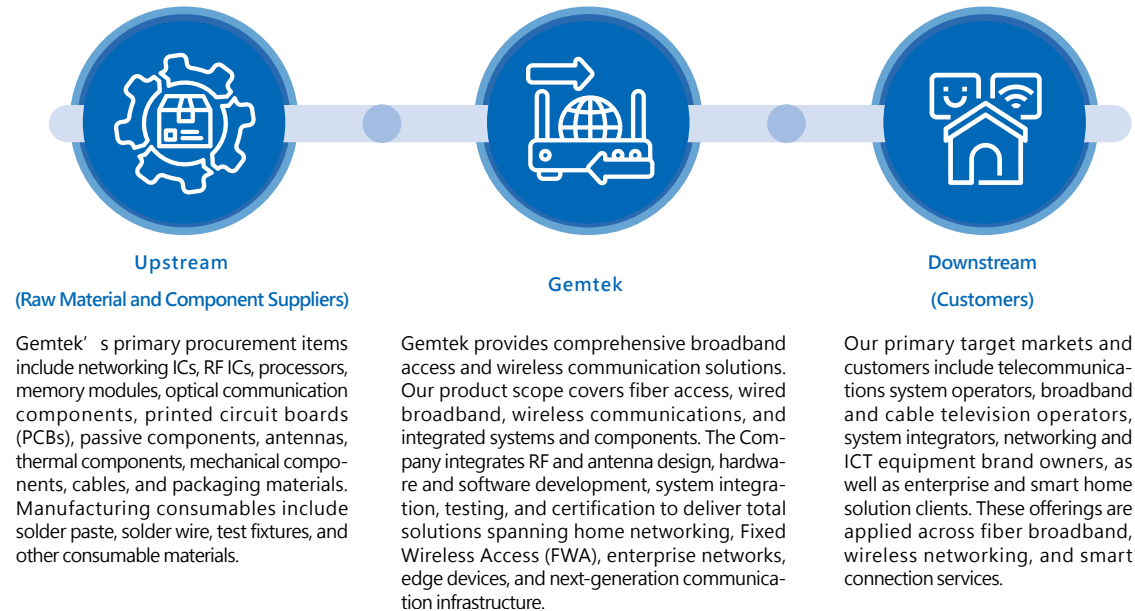
Gemtek Primary Operational Sites

Site	Address	Key Products
Taiwan Headquarters	No. 15-1, Zhonghua Rd., Hsinchu Industrial Park, Hukou Township, Hsinchu County, Taiwan	New Product Pilot Run Wi-Fi Products, LTE, Gateways, GPON, Modules, SIP Modules
Gemtek Vietnam	Dong Van II Industrial Zone, Duy Minh Ward, Duy Tien Town, Ha Nam Province, Vietnam	Wi-Fi Products, LTE, Gateways, GPON, Modules, SIP Modules

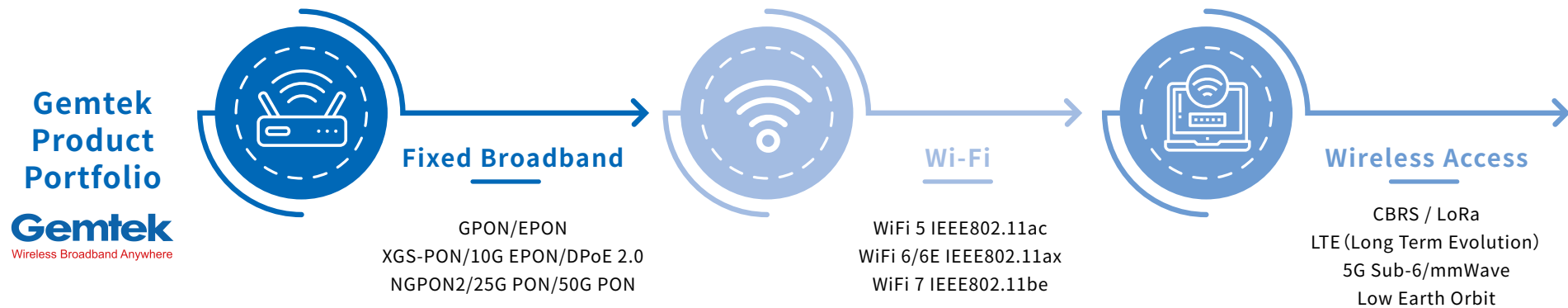
Product Services and Value Chain

Gemtek is primarily engaged in the design, research and development, and manufacturing services for telecommunications and networking equipment. We occupy the midstream of the communications network industry chain. Our upstream partners include suppliers of key components and chipsets, while our downstream partners consist of telecommunications operators, system integrators, and various end-user application markets. Our main products and systems include high-speed fixed network terminals and applications (GPON, XGSPON, DPoE, NGPON2, g.fast, and IPSTB), WiFi Modules, indoor and outdoor WiFi products, and whole-home coverage solutions (WiFi APs, Repeaters, Routers, Smart Plugs, and Whole Home Mesh systems). Our portfolio further extends to high-end broadband platforms for WiFi 6, 6e, and 7, as well as 5G NR, LTE, wireless broadband terminals (FWA), and IoT terminals (Cellular IoT, LPWAN, and LoRa). Additionally, we provide millimeter wave (mmWave) and Low Earth Orbit (LEO) satellite terminal active phased array antenna products alongside compact small cell end-to-end systems (Compact 5G NR and LTE Small Cell E2E systems). Gemtek also delivers superior solutions in smart antenna design, factory automation image recognition systems, cost-effective security gateway platforms, and cloud platforms and services.

Value Chain



Gemtek Product Portfolio



• Revenue Share by Product Category

Product	Purpose and Function	Ratio (%)
WLAN CARD	Office Computers and Wireless Transmission Devices	10.91%
WIRELESS GATEWAY	Wired and wireless network transmission equipment	72.42%
WIRELESS COMMUNICATION MODULES	Wireless transmission modules for IoT equipment	0.73%
OTHERS	Buying and selling of wires, packaging materials, pallets and raw materials	15.94%
TOTAL		100.00%

• Global Sales Regions and Statistics

Unit: Thousand NT\$

	2023		2024		2025	
	Amount	%	Amount	%	Amount	%
Domestic	683,144	2.61%	753,115	2.94%	879,789	5.33%
Asia	5,462,082	20.90%	4,481,809	17.48%	3,413,875	20.70%
Europe	7,372,291	28.21%	7,184,689	28.03%	3,449,594	20.92%
Overseas America	12,539,238	47.98%	13,213,655	51.55%	8,749,927	53.05%
Pacific	11,019	0.04%	524	0%	204	0%
Africa	68,575	0.26%	94	0%	96	0%
Total	26,136,349	100.00%	25,633,886	100.00%	16,493,485	100%

· Membership in Business Associations and Certifications

As global sustainability expectations continue to evolve, Gemtek actively aligns with internationally recognized sustainability standards and certifications. Through independent third-party verification, the Company ensures the effectiveness and integrity of its management systems. By integrating the core spirit and principles of these systems into daily operations, Gemtek reaffirms its strong commitment to advancing sustainable development.

In supply chain management, Gemtek is dedicated to strengthening the sustainability impact of its value chain. In 2025, Gemtek's Taiwan headquarters officially implemented the ISO 20400 Sustainable Procurement Guidance and obtained third-party certification. The principles and practices of this framework were also extended to its Vietnam facility. Through the implementation of this management system, Gemtek has comprehensively reviewed and enhanced its procurement strategies and processes. While balancing quality and cost-effectiveness, we actively uphold environmental stewardship, social responsibility, and ethical governance, working closely with our suppliers to drive sustainable transformation together.

In environmental sustainability, the Company continues to conduct greenhouse gas (GHG) inventories and engage independent third-party organizations each year to provide assurance on the results and issue assurance statements. Ahead of regulatory requirements, we plan to complete GHG inventory, assurance, and disclosure for all entities included in Gemtek Technology's consolidated financial statements by 2026.

To meet customer requirements and proactively drive carbon reduction initiatives, the Company conducted ISO 14067 product carbon footprint assessments and environmental impact evaluations for selected customer products in 2025. Moving forward, we will continue to expand the scope of these assessments to include additional product categories, enabling us to more effectively monitor carbon emissions and track progress toward our carbon reduction targets throughout the entire product life cycle. For detailed information on the certification and assurance status of management systems across Gemtek's facilities, please refer to [Appendix 1](#).

Furthermore, Gemtek closely monitors industry developments and evolving market trends. We actively participate in domestic and international industry associations, research institutions, and non-profit organizations to stay informed of the latest regulatory updates, technical insights, and industry knowledge. At the same time, we continue to expand our partnerships to strengthen technical exchange and enhance our innovation and R&D capabilities. A list of external organizations in which the Company holds membership is provided in the table below. Gemtek does not hold any board or supervisory positions in these organizations, does not participate in working group decision-making, and does not provide non-routine financial contributions.

Participation in Industry Associations

Industry Development	R&D and Innovation	Sustainable Development
Bluetooth SIG	Connectivity Standards Alliance (CSA)	TALENT, in Taiwan - Taiwan Talent Sustainability Action Alliance
Broadband Forum	Global Certification Forum (GCF) Ltd.	Hsinchu County Professional Nurses and Midwives Association
EKO-KOM,a.s.	LoRa Alliance	Hsinchu Human Resource Management Association
MFI Program License	OnGo Alliance	High-Tech Industry Salary and Benefits Management Association
Open Connectivity Foundation	The International Wireless Industry Consortium (IWPC)	Taiwan Ministry of Environment's Net-Zero Green Living
RDK Management, LLC	USB-IF	
PCI Special Interest Group	Z-Wave Alliance	
Telecommunications Industry Association (TIA)	Taiwan Global Wireless Platform Promotion Association	
Underwriters Laboratories Inc. (UL)	Photonics Industry & Technology Development Association (PIDA)	
ISC2 (International Information System Security Certification Consortium)		
prpl Foundation, Inc.		
Wi-Fi Alliance		
Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)		
Hsinchu County Industrial Park Manufacturer Association		



Sustainability Performance

E



Environmental

- Completed carbon footprint assessments for six products and environmental impact evaluations for one product.
- Signed on to the Science Based Targets initiative (SBTi) and set Gemtek Group-wide carbon reduction targets.
- Implemented a group-wide and supply chain carbon management platform to improve the efficiency and accuracy of greenhouse gas inventories.
- Renewable energy accounted for approximately 13% of total electricity consumption.
- Recycled plastics and post-consumer recycled (PCR) materials made up 26.61% of total plastic procurement.
- Environmentally friendly packaging materials accounted for 58.83% of total packaging procurement.
- No instances of non-compliance or fines related to wastewater or air emissions were reported.

S



Social

- Gemtek Taiwan Headquarters and Gemtek Vietnam successfully completed RBA audits and both achieved Silver Recognition.
- No instances of regulatory non-compliance in the areas of human rights, workplace equality, labor conditions, or freedom of association.
- Continued to support and advocate for the "TALENT, in Taiwan – Taiwan Talent Sustainability Action Alliance."
- Female representation in managerial roles reached 31.32% across the Group.
- Reached an 82.60% participation rate in the Employee Stock Ownership Trust (ESOT).
- Offered family support by gifting 42 baby welcome packages to employees who became new parents.
- Fulfilled corporate social responsibility by engaging 1,163 participants in social welfare service and environmental protection activities, with total contributions amounting to NT\$1.59 million.

G



Governance

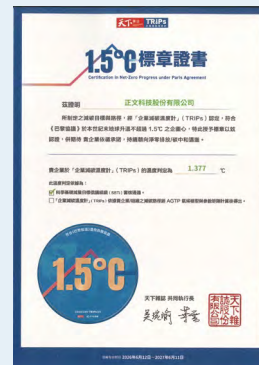
- Gemtek Taiwan Headquarters implemented the ISO 20400 Sustainable Procurement Guidance and obtained third-party certification.
- No instances of violations or major penalties were issued by authorities for bribery, corruption, or breaches of ethical conduct.
- No instances of information security breaches or customer data leaks.
- Held an ESG Supplier Seminar attended by 92 suppliers.
- Achieved a 43% local procurement rate across all manufacturing sites.
- Achieved a 93% completion rate for Supplier Social Responsibility Assessment Form.
- Achieved a 92% completion rate for signed Supplier Code of Conduct (RBA) commitment letters.

Awards & Recognitions



2025 CDP Climate Change Questionnaire Achieved B (Management Level)

2025 CDP Water Security Questionnaire Achieved A- (Leadership Level)



Special Feature

2025 COMPUTEX Best Choice Award – Category Award Winner for Digital Health

In response to the structural challenges brought about by an aging society and the increasing strain on healthcare human resources, medical systems are urgently seeking cross-disciplinary technological innovation to enhance service efficiency and ensure high-quality patient care. To address this need, Gemtek Technology has joined forces with IntoWell Biomedical Technology Inc. (Taiwan) in a cross-industry partnership to develop the cutting-edge Dr.AI platform. Through its Dr.AI Smart Healthcare Solution, the companies combine advanced technologies such as speech-to-text (STT), automated SOAP (Subjective, Objective, Assessment, Plan) medical record generation, and the MoAI Avatar virtual doctor to deliver a streamlined healthcare approach designed for clinical practices. Among these innovations, the MedPA (Medical Pre-Assessment System) enables intelligent medical inquiries and preliminary evaluations during a patient's initial consultation phase. This effectively reduces the burden of paperwork on healthcare personnel, optimizes patient-physician interactions, enhances workflow efficiency in consultation rooms, and improves the overall patient healthcare experience. This realization of the dual values of smart healthcare and sustainable development earned the platform the prestigious COMPUTEX Best Choice Award in the Digital Health Category.



The Dr.AI Smart Healthcare Solution uses virtual physicians and pre-consultation assessment tools to enhance the accessibility of healthcare services while reducing the administrative burden on medical professionals in response to the challenges of an aging population. By establishing this highly scalable smart healthcare operating model, Gemtek is positioned to maintain long-term operational resilience and growth potential in the digital health sector. In addition, the implementation of digital medical records and platform-based workflows helps reduce resource consumption, demonstrating how technological innovation can create meaningful social value and support sustainable development.



Sustainable Development Committee

· Sustainable Development Policy



Sustainability Vision

To become a world-class provider of comprehensive wireless broadband communication solutions, working in partnership to advance economic, social, and environmental sustainability while driving a future of seamless connectivity and long-term sustainable growth.



Sustainability Strategy

- ◆ Protect employee well-being by fostering a safe and healthy workplace while safeguarding the rights and interests of employees, supply chain partners, and stakeholders to create shared value.
- ◆ Uphold corporate social responsibility by complying with applicable international laws and ethical standards, embracing diversity, respecting human rights and customer interests, and fully fulfilling our corporate responsibilities.
- ◆ Comply with environmental regulations by actively promoting energy conservation, carbon reduction, and resource recycling workflows. At the same time, develop green products by integrating environmental considerations into product design, raw material selection, and production management.
- ◆ Participate in community and social welfare initiatives to give back to society, creating mutual value for both the Company and local communities while fulfilling our social responsibilities.
- ◆ Set benchmark standards of corporate self-governance, demonstrating our unwavering commitment to corporate social responsibility across all aspects of our operations.

In 2023, the Sustainable Development Committee was formally established as a functional committee under the Board of Directors to oversee the Company's sustainability initiatives, including environmental protection, social responsibility, and corporate governance. In the following year, the Company also established a dedicated Sustainable Development Center composed of four functional units: Sustainable Environment, Sustainable Supply Chain, Corporate Governance, and Workplace Well-being. These units are responsible for formulating sustainability policies, developing annual plans and strategies, monitoring and reviewing sustainability performance, and addressing other sustainability-related matters. The Sustainable Development Center oversees day-to-day sustainability operations and cross-functional coordination. It also convenes an annual Sustainability Promotion Review Meeting to (regularly) assess implementation progress and report the results to the Sustainable Development Committee.

Concurrently, to strengthen corporate risk management and further embed risk awareness into business operations and day-to-day management processes, the Company, following review and approval by the Board of Directors, established a dedicated Risk Management Task Force under the Sustainable Development Committee in 2026. The task force is responsible for establishing risk management policies and procedures, as well as coordinating relevant departments to carry out risk identification, analysis, assessment, management, and monitoring activities in accordance with the risk management policy approved by the Board of Directors. The Risk Management Task Force convenes annually to review the implementation status of the Company's risk management practices.

The Sustainable Development Committee consists of five members, including the General Manager, the Chief Financial Officer (CFO), and three Independent Directors. Chaired by the General Manager, the committee meets at least once a year to (regularly) report its execution results and future work plans to the Board of Directors. In addition, annual ESG topics and the ESG Report are submitted to the Board for review and approval to strengthen corporate governance oversight and enhance transparency in information disclosure.

The current term of the Sustainable Development Committee runs from May 28, 2025, to May 27, 2028. In 2025, the committee held a total of four meetings. Agenda items included reporting the 2024 greenhouse gas (GHG) inventory results and related project timelines (including Scope 3 emissions inventory, CDP disclosure, and SBTi initiatives), group-wide carbon reduction strategies, stakeholder engagement outcomes, ESG Report progress, risk management implementation plans, and ESG objectives and performance indicators.

Title	Name	Actual Attendance	Attendance by Proxy / Absent	Actual Attendance Rate %
General Manager (Chairman)	Li, Rong-Chang	4	0	100%
CFO (Member)	Lin, Chih Hong	4	0	100%
Independent Director (Member)	Wang, Zhu-San	4	0	100%
Independent Director (Member)	Chang, Zhi-Yang	4	0	100%
Independent Director (Member)	Zhao, Yao-Geng	1	0	100%
Independent Director (Member)	Chan, Zhen-Huan *	1	0	33%

Note: The Independent Director marked with an asterisk was naturally dismissed on September 4, 2025, due to statutory reasons.

To further fulfill our commitment to corporate sustainability, the Company initiated its ESG target-setting process in 2023. With the support of external consultants, short-, medium-, and long-term sustainability targets were established, along with corresponding action plans across all manufacturing facilities and functional departments. Feasibility assessments were conducted based on risk exposure and expected benefits. Following final review and approval by the General Manager, the Sustainable Development Committee, and the Board of Directors, these targets and plans were formally approved and implemented. The Company convenes quarterly ESG Target Execution Review Meetings to examine the progress toward each target and overall sustainability performance, with execution results and oversight findings regularly reported to the Sustainable Development Committee and the Board of Directors. In addition, the Sustainable Development Committee is responsible for reviewing and supervising the formulation and implementation of risk management policies, and periodically reports execution results and monitoring outcomes to the Board of Directors. Through these measures, the Company strengthens its sustainability governance framework and, by promoting active engagement across all departments, continuously enhances its sustainability capacity and execution capability to meet stakeholder expectations.

Sustainable Development Committee	- Formulate sustainable development policies. - Establish annual sustainable development plans and strategic directions. - Track and review the implementation and effectiveness of sustainable development efforts and report to the Board of Directors. - Review and oversee the formulation and implementation of corporate risk management policies, and regularly report results to the Board of Directors. - Decide on other sustainability-related matters.
Sustainable Development Center	- Management of the Group's sustainability goals and implementation plans. - Reporting annual plan progress to the Committee. - Coordination of Committee meeting agendas and Group-wide ESG promotion planning and task assignments.
Risk Management Task Force	- Manage group-wide risk management objectives and implementation programs. - Report annual risk management implementation results to the Committee. - Committee meeting resolutions and the planning and allocation of responsibilities for group-wide risk management initiatives.
Sustainable Development Implementation Team	- Hold quarterly review meetings on the execution of sustainable development plans and compile progress reports. - Collaborate with the four implementation teams to formulate and supervise the execution of plans. - Enhance the disclosure of sustainability information and performance, improving external evaluation results. - Promote and integrate the spirit of sustainability, business integrity, and social responsibility into the company's business strategies and culture.

Stakeholder Communication

Stakeholder Engagement

Gemtek Technology identifies its key stakeholders in accordance with the five principles of the AA1000 Stakeholder Engagement Standard (SES). In line with the GRI Standards (2021), the Company assesses both actual and potential positive and negative impacts on its stakeholders, as well as the significance of those impacts. In 2025, following internal discussions among senior management and external consultants, seven primary stakeholder groups were identified: shareholders/investors, government agencies, employees, customers/distributors, banks, media, and suppliers/contractors. Compared to the prior year's identification results, external rating agencies were excluded from the list of primary stakeholders for the current year, as their interaction frequency with the Company and level of relevance are relatively limited. Nevertheless, the Company will continue to monitor issues of concern raised by external stakeholders and will adjust stakeholder identification results based on actual engagement levels to ensure the ongoing relevance and appropriateness of the identification framework.

Stakeholder Engagement and Communication Channels

Stakeholder	Significance to the Company	Topics of Concern	Response Measures	Communication Channels	Frequency of Communication	Communication Outcomes
 Shareholders/Investors	Shareholders are the Company's foundational stakeholders. The Company is committed to safeguarding their rights, treating all shareholders fairly, and ensuring timely and transparent disclosure of major corporate matters. We provide clear information on operational performance to investors, enhance investment value, and strengthen investor confidence.	- Corporate Governance - Economic Performance - Business Integrity - Risk Management - Innovation and R&D - Customer Satisfaction	Gemtek periodically reports its quarterly and annual operating performance, future outlook, and ESG implementation progress to shareholders and investors through investor conferences and shareholder meetings. Relevant information is also updated on the Company's website to ensure timely, transparent, and comprehensive disclosure. In addition, an investor relations channel is in place to respond to inquiries regarding the Company's operations via phone or email.	- Annual General Meeting (AGM) - Market Observation Post System (MOPS) - Monthly Revenue Announcements - Quarterly Financial Reports - Corporate Website - Investor Conferences - Investor Meetings / Forums - Investor Relations Contact	- Annually Real-time - Monthly Quarterly Real-time Annually As needed Real-time	- Held 1 investor conference. - Held 1 Annual General Meeting. - Issued 7 press releases. - Held 20 investor meetings and investment forums.
 Government Agencies	Regulatory compliance serves as the fundamental baseline for all of the Company's operations and business activities. Fulfilling our responsibility and obligation to comply helps mitigate compliance risks, prevent legal violations or forced suspensions, and ensure stable and sustainable business operations.	- Greenhouse Gas Emissions - Regulatory Compliance - Energy Management - Customer Health and Safety	Gemtek closely monitors domestic and international regulatory developments and policy trends. Through internal management and cross-functional communication mechanisms, we periodically review and revise internal policies and procedures to ensure full operational compliance. At the same time, we continue to invest in R&D resources to align with policy directions and support industry innovation, and disclose related initiatives externally through ESG reports and existing communication channels.	- Official Correspondence & Emails - Regulatory Briefings/Seminars - Safety and Health Training	Real-time Occasionally	- Participated in 2 government meetings. - Responded to 19 Taiwan Stock Exchange (TWSE) questionnaires. - Received 3 on-site factory visits from the Ministry of Labor.

Stakeholder	Significance to the Company	Topics of Concern	Response Measures	Communication Channels	Frequency of Communication	Communication Outcomes
 Employees	Employees are the Company's most important partners in sustainable development. We are committed to fostering a safe and supportive environment for growth while establishing a performance-sharing mechanism that recognizes employee contributions. By closely aligning our employees' professional development and contributions with the Company's long-term goals, we create stable and sustainable long-term value and build a resilient organization founded on shared growth and collaboration between management and employees.	◆ Compensation and Benefits ◆ Employee Development ◆ Organizational Alignment	Gemtek implements dynamic compensation review mechanisms and long-term incentive programs that closely align employee contributions with business performance to create shared value. We are committed to supporting our workforce through comprehensive employee protections, transparent multi-channel communication mechanisms, and continuous improvements in working conditions. Built on a foundation of mutual trust and a commitment to employee well-being, we strive to achieve shared success in both talent development and organizational performance.	◆ Labor-Management Meetings ◆ Employee Welfare Committee ◆ Occupational Safety and Health Committee ◆ Education and Training Platform ◆ Performance Appraisals ◆ Digital Platforms / Corporate Announcements ◆ Employee Grievance Platform ◆ Employee General Meetings	- Quarterly - Quarterly - Real-time - Semi-annually - Real-time - Real-time - Annually	◆ Held 5 Employee Welfare Committee meetings. ◆ Held 10 Labor-Management meetings. ◆ Received 4 opinion feedback forms. ◆ Held 5 Occupational Safety and Health Committee meetings.
 Customers/ Distributors	Building strong customer relationships and communication channels enhances customer satisfaction, reduces customer attrition, improves service quality, and strengthens the Company's brand image, supporting sustainable business operations and long-term growth.	◆ Customer Satisfaction ◆ Product Information Security ◆ Risk Management ◆ Customer Privacy ◆ Business Integrity	To build stable and trusted customer relationships and continuously improve service quality, Gemtek utilizes diversified, real-time communication channels to actively gather customer feedback and requirements, enabling the Company to closely monitor product and service performance. Based on customer satisfaction survey results and complaint cases, we conduct ongoing analysis, tracking, and improvement initiatives. In addition, we coordinate customer questionnaires and on-site audits as needed to ensure the effectiveness of product information security, customer privacy protection, and risk control mechanisms.	◆ Business Meetings ◆ Project Meetings ◆ Customer Satisfaction Surveys ◆ Customer Complaint Management System ◆ Customer Questionnaires or On-site Audits	- Occasionally - Occasionally - Annually - Real-time - Occasionally	◆ Conducted 1 customer satisfaction survey. ◆ Achieved a 100% on-time closure rate for customer complaints.
 Banks	Banks are a primary source of working capital for the Company's operations. Through close communication and strong relationships with banking partners, the Company secures stable and competitive financing support to ensure sustainable business operations.	◆ Economic Performance ◆ Corporate Governance ◆ Business Integrity ◆ Risk Management ◆ Climate-related Financial Disclosures	Gemtek maintains regular financial reporting, credit meetings, and sustainability disclosures to proactively address banks' focus on financial stability, risk management, and net-zero transition. In response to climate-related risks and ESG performance expectations, we continuously strengthen our internal control systems and corporate governance mechanisms to support stable operations and foster long-term banking partnerships.	◆ Market Observation Post System (MOPS) ◆ Monthly Revenue Announcements ◆ Quarterly Financial Reports ◆ Corporate Website ◆ Investor Conferences ◆ In-person Visits	- Real-time - Monthly - Quarterly - Real-time - Annually - Annually	◆ Held 1 investor conference.
 Media	The media serves as an important channel for the Company to communicate its business operations, financial performance, and future development strategies to the public. This helps enhance market transparency, strengthen investor confidence and public awareness, and build long-term trust and support from both investors and consumers.	◆ Economic Performance ◆ Risk Management ◆ Innovation and R&D	Gemtek hosts an annual investor conference and issues press releases on an ongoing basis to share updates on operational performance and innovative R&D achievements. In addition, the Company maintains a dedicated investor relations channel to respond promptly to media inquiries regarding business operations via phone or email.	◆ Corporate Website ◆ Investor Conferences ◆ Investor Relations Contact	- Real-time - Annually - Real-time	◆ Held 1 investor conference. ◆ Issued 7 press releases.
 Suppliers/ Contractors	We screen and select partners that align with our sustainable business practices, thereby strengthening supplier risk management and improving operational efficiency. Through the development of long-term sustainable supply chain partnerships and the achievement of sustainable procurement objectives, we work closely with our partners to advance corporate social responsibility and collectively uphold ESG commitments.	◆ Economic Performance ◆ Business Integrity ◆ Risk Management ◆ Customer Satisfaction ◆ Customer Health and Safety	Suppliers and contractors are required to comply with the relevant provisions of the Gemtek Group Supplier Code of Conduct and to sign the Environmental Protection Declaration, the Supplier Social Responsibility Assessment Form, and the Supplier RBA Commitment Statement. To fulfill our sustainability commitments, we conduct regular annual supplier due diligence and Responsible Business Alliance (RBA) audits in a systematic manner.	◆ Supplier Platform ◆ Supplier Audits / Appraisals ◆ Supplier Conferences	- Real-time - Quarterly - Occasionally	◆ Completed quarterly performance appraisals for 266 suppliers. ◆ Achieved a 93% completion rate for the Supplier Social Responsibility Assessment Form. ◆ Achieved a 92% signing rate for the Supplier RBA Commitment Statement. ◆ Completed on-site supplier RBA audits for 20 companies. ◆ Held 1 Supplier Conference, drawing participation from 92 supplier representatives.

• Grievance and Whistleblowing Mechanism

The Company's website provides a grievance and whistleblowing channel for all stakeholders to submit feedback or complaints related to corporate social responsibility matters. Employees may also submit feedback or complaints through suggestion boxes or other channels announced internally. Whistleblowing cases are first received by a designated task force and then forwarded to relevant departments for case review. If a complaint is confirmed to be valid, an ad hoc committee is established to deliberate on and adjudicate the case. Depending on the severity of the violation, disciplinary actions may be imposed, any improper gains may be recovered, and legal liability may be pursued where appropriate. The identity of whistleblowers and related information are strictly confidential, with access limited only to authorized personnel involved in case handling. The Company also ensures that whistleblowers are not subject to any unfair treatment as a result of reporting. At the same time, the Company strengthens its management systems and internal control procedures by using confirmed cases as training materials for internal awareness programs, helping prevent recurrence of unethical conduct.

Grievance / Whistleblowing Channels			Aspects	Department In Charge	Relevant Policies / Handling Procedures
1	Email Contacts	- Taiwan Headquarters : Gemtek_suggestion@gemteks.com - Vietnam : VN_suggestion@vn.gemteks.com	Corporate Governance	ESG Execution Secretariat	- Business Ethics and Anti-Corruption / Anti-Bribery Management Procedures - Procedures for Refusing to Participate in Unethical Conduct
2	Telephone Numbers	- Taiwan Headquarters : 03-5985535 #1119 - Vietnam : +8422 6358 3758	Environmental	Environmental Health and Safety (EHS)	EHS Communication and Management Procedures
3	Submit a letter directly to the Human Resources Department at each site or to the Sustainability Development Center at Headquarters.		Human Rights	ESG Execution Secretariat	- Human Rights and Whistleblower Protection Procedures - Employee Feedback Handling Procedures - Sexual Harassment Complaint and Handling Policy
4	Internal employees may submit written letters or complete an “Opinion Feedback Form” and place it in the Employee Suggestion Box.				
Taiwan Headquarters : aqe@gemteks.com				Quality Assurance Department	- Defective Product Voluntary Recall Operating Procedures - Production Emergency Response Operating Procedures
Gemtek Vietnam : Non-EMS(Wifi Products) 0930-03@vn.gemteks.com 0930-04@vn.gemteks.com EMS(non Wifi Products) 0920-01@vn.gemteks.com 0920-03@vn.gemteks.com 0920-04@vn.gemteks.com			Products		
				Legal Affairs Department	Infringement Handling Procedures

• Status of Grievance and Whistleblowing Case Handling

In 2025, all customer complaint cases received by the Company were successfully resolved and closed, achieving a 100% on-time closure rate. The Company has strengthened employees' adherence to established procedures for handling operational anomalies. Through continuous monitoring and tracking mechanisms, cases are formally closed only after confirming that no recurrence has occurred. Moving forward, the Company will continue to optimize internal workflows to prevent similar incidents, while maintaining accessible grievance channels to safeguard the rights and interests of stakeholders.

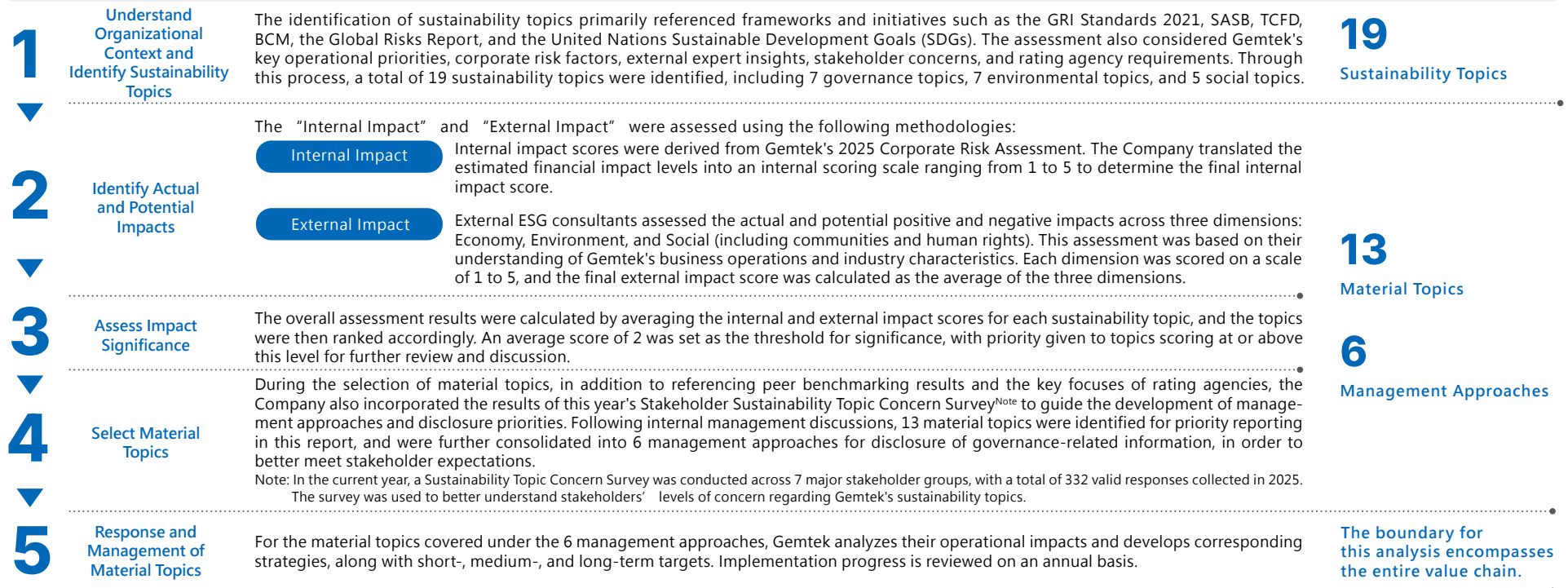
Material Topics Management

Materiality Analysis

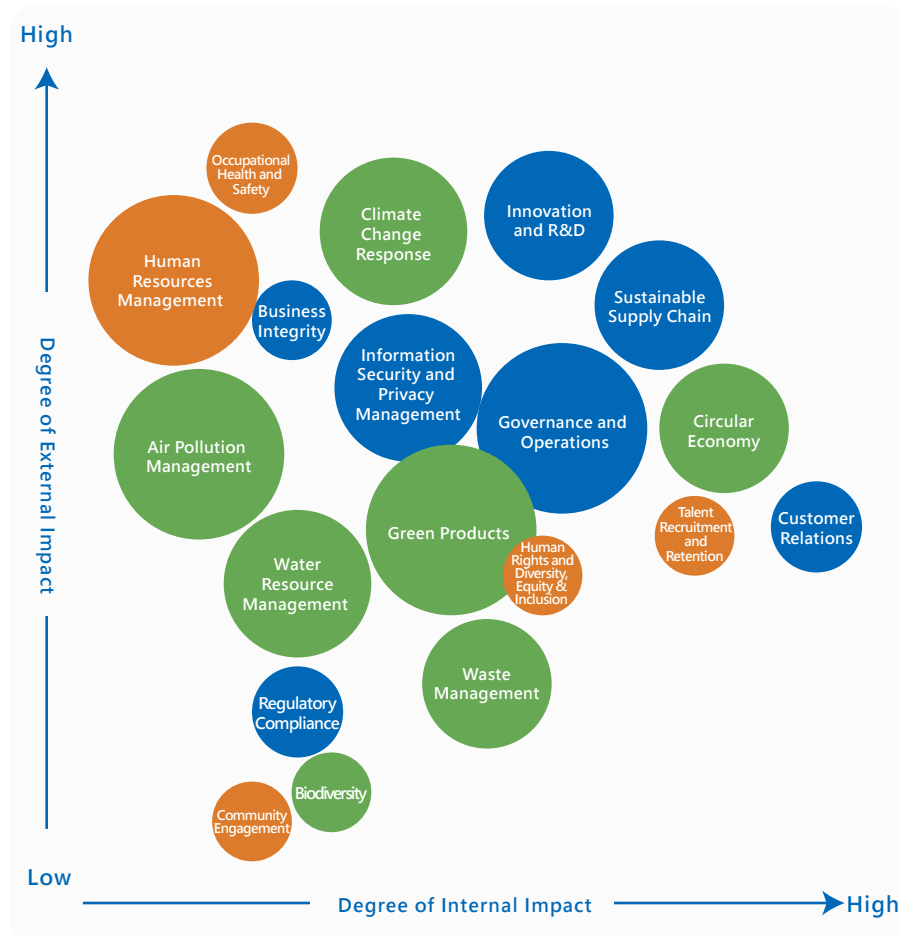
Gemtek Technology conducts its materiality analysis in accordance with the reporting principles of the GRI Standards (2021), while also incorporating the European Union's Double Materiality principle to assess both internal and external impacts. The internal impact scores are derived from the results of the Company's overall 2025 risk assessment. By introducing a financial impact estimation framework into this year's risk assessment process and integrating the identification processes of risk assessment and materiality analysis, the Company has further enhanced the consistency and reliability of its sustainability disclosures.

The assessment of external impact was conducted by external ESG experts, who evaluated each sustainability topic across governance, environmental, and social dimensions. Based on the ranking results of both internal and external impact assessments, a total of 13 material topics were identified for inclusion in the 2025 ESG Report. The results of the materiality analysis were reviewed and approved by the Sustainable Development Committee and subsequently submitted to and approved by the Board of Directors on March 9, 2026.

Sustainability Materiality Analysis Process



Materiality Analysis Results



Note:

1. In the chart above, topics highlighted in blue represent the Governance (G) dimension, topics in green represent the Environmental (E) dimension, and topics in orange represent the Social (S) dimension.
2. The size of each circle representing a sustainability topic indicates its level of stakeholder concern.

Material Topics		Sub-Material Topics	
1	Innovation and R&D	14	Waste Management
2	Customer Relations	15	Water Resource Management
3	Sustainable Supply Chain	16	Air Pollution Management
4	Circular Economy	17	Regulatory Compliance
5	Talent Recruitment and Retention	18	Community Engagement
6	Governance and Operations	19	Biodiversity
7	Information Security and Privacy Management		
8	Climate Change Response		
9	Human Rights, and Diversity, Equity & Inclusion		
10	Business Integrity		
11	Green Products		
12	Occupational Health and Safety		
13	Human Resources Management		

Note:

1. The materiality assessment process for the current year has been integrated with the internal enterprise risk assessment process. As a result, the names of certain sustainability topics have been adjusted to better reflect Gemtek's corporate characteristics and industry trends.
2. Although the average scores for the sustainability topics "Human Resources Management" and "Occupational Health and Safety" did not reach the materiality threshold, both topics are highly emphasized by domestic and international rating agencies and industry benchmarks. Following an internal evaluation, the Company designated these topics as material topics for formal management and disclosure. In contrast, based on an assessment of the Company's existing management practices and implementation status, "Waste Management" has been incorporated into routine operational management and is therefore not classified as a material topic for the current year.
3. Compared with the previous year's material topics, "Customer Relations" and "Talent Recruitment and Retention" demonstrated a greater potential internal impact in this year's risk assessment results. Accordingly, these topics were designated as material topics for priority management and disclosure in the current year.

• 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 and Privacy Management	Gemtek Technology leverages the technical expertise and extensive industry experience of its management team to enhance operational performance. Guided by the principle of integrity in business conduct, the Company is committed to ensuring that all business activities comply with applicable laws and regulations. However, any failure to comply with relevant regulations during business operations may not only result in reputational damage, but also lead to negative impacts such as loss of customer orders and a decline in revenue. In addition, Gemtek continues to strengthen its information security and privacy management. Product information security has been integrated into the Company's overall management framework to ensure the confidentiality and security of internal information, customer data, and product-related information. This helps prevent risks arising from data breaches or product cybersecurity vulnerabilities, thereby supporting the Company's stable development in a highly competitive market environment.	● Gemtek Technology ▲ Subsidiaries ★ Suppliers ★ Contractors ★ Customers	1. Governance and Operations
Product R&D and Safety	- Innovation and R&D - Circular Economy - Green Products - Customer Relations	Gemtek incorporates energy conservation and low-carbon principles into product design from the very beginning. Through life cycle assessment (LCA), the Company evaluates environmental impacts and carbon emission hotspots across all stages, including raw material sourcing, manufacturing, transportation, product use, and end-of-life disposal, to reduce the overall environmental footprint of its products throughout their life cycle. Nevertheless, factors such as raw material consumption, energy use, and manufacturing-related emissions during product R&D and production may still exert a certain degree of environmental impact. In addition, the Company may face operational pressures arising from increasingly stringent environmental regulations and customers' growing low-carbon requirements. Furthermore, Gemtek ensures its products comply with applicable laws and international standards while maintaining a strong commitment to quality and safety. The Company has established transparent communication channels and a robust customer complaint handling process. If product quality does not meet customer expectations or if market demand shifts rapidly, this may result in risks such as customer complaints or reduced brand trust. Gemtek conducts annual customer satisfaction surveys to collect and analyze feedback, which serves as a basis for ongoing improvement and optimization.	● Gemtek Technology ▲ Subsidiaries ★ Suppliers ★ Customers	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 negative incidents involving suppliers may adversely affect material quality, harm stakeholder interests, and damage the Company's reputation.	● Gemtek Technology ▲ Subsidiaries ★ Suppliers ★ Contractors	3. Supply Chain Management
Climate Change Response	Climate Change Response	As environmental issues receive increasing attention, related regulations and customer expectations have become more stringent, particularly regarding greenhouse gas inventories and reporting, as well as energy efficiency. Failure to effectively manage these issues could have a significant impact on the Company's operations. To address these challenges, Gemtek actively advances greenhouse gas management and energy optimization initiatives aimed at reducing energy and resource consumption, ensuring regulatory compliance, and meeting customer expectations. Through these efforts, the Company continues to adapt to evolving market demands and strengthen its competitive position.	● Gemtek Technology ★ Suppliers ★ Contractors	4. Sustainable Environment
Employee Development and Human Rights	- Human Rights and Diversity, Equity & Inclusion - Talent Recruitment and Retention - Human Resources Management	A strong talent base is essential to corporate success. Maintaining positive labor-management relations, promoting human rights, diversity, equity, and inclusion, and providing employees with a fair, inclusive, non-discriminatory, and respectful workplace are all critical to the Company's sustainable development. At the same time, Gemtek continues to strengthen its talent recruitment, development, and retention programs through comprehensive training and career development initiatives. By continuously enhancing employees' professional capabilities and organizational competitiveness, the Company aims to attract and retain outstanding talent through transparent and motivating performance and compensation systems. Gemtek also strives to improve the work environment and employee care programs to strengthen employee engagement and organizational stability, laying a solid foundation for long-term growth. Conversely, failure to uphold social responsibilities related to employee rights protection, diversity, and inclusion could result in negative consequences, including reduced or redirected orders from customers and potential government penalties. Such impacts could adversely impact the Company's financial performance, affect its ability to attract external talent, and hinder its long-term sustainable development.	● Gemtek Technology ★ Suppliers ★ Contractors	5. Workplace Well-being
Occupational Health and Safety	Occupational Health and Safety	Gemtek Technology is committed to creating a safe and healthy workplace by implementing the ISO 45001 management system to further strengthen its occupational health and safety framework. In addition to reducing the risk of regulatory non-compliance, the system helps protect employee health and safety while preventing potential losses to company assets. However, if occupational health and safety training is not fully implemented, the risk of workplace accidents may increase, potentially resulting in employee injuries and damage to the Company's reputation. Therefore, Gemtek adopts a prudent and proactive approach to promoting occupational health and safety management initiatives and fulfilling its corporate responsibility to safeguard employee safety and well-being.	● Gemtek Technology ★ Suppliers ★ Contractors	5. Workplace Well-being

Note: Level of impact: ● causes; ▲ contributes to; ★ directly relates to.

Sustainability Targets and Achievements

Sustainable Operations



Material Topics : Governance and Operations ,Business Integrity,Information Security and Privacy Management

2025 Sustainability Targets

- ◆ Complete RBA validation audits for primary manufacturing locations.
- ◆ Maintain zero tolerance for corruption and bribery; uphold fair competition and antitrust principles.
- ◆ Gemtek Taiwan Headquarters passed the annual third-party verification of the ISO 37001 Anti-Bribery Management System.
- ◆ Maintain zero conflicts of interest involving employees or management.
- ◆ Maintain zero incidents of fraudulent behavior, including false advertising or misleading information.
- ◆ Maintain zero incidents of money laundering, improper transactions, or other violations of business integrity.
- ◆ Achieve the targets for 17 information security performance indicators.
- ◆ Maintain zero data leakage incidents.
- ◆ Increase the information security target achievement rate to 68.5%.

2025 Achievements

- ★ Taiwan Headquarters and Vietnam Plant completed RBA audits and received Silver Recognition.
- ★ No major penalties were imposed by competent authorities due to violations of business integrity, antitrust, or corruption, and no whistleblower reports of corruption.
- ★ Gemtek Taiwan Headquarters passed ISO 37001 Anti-Bribery Management System annual third-party certification.
- ★ Zero incidents of conflicts of interest involving employees or management occurred.
- ★ Zero incidents of fraudulent behavior, including false advertising or misleading information, occurred.
- ★ Zero incidents of money laundering, improper transactions, or other violations of business integrity occurred.
- ★ Successfully achieved the targets for all 17 information security performance indicators.
- ★ Received zero substantiated complaints concerning breaches of customer privacy or losses of customer data.
- ★ Increased the information security target achievement rate to 70.8%.

Short-Term Target (2026)

- ◆ Complete RBA validation audits for primary manufacturing locations.
- ◆ Maintain zero tolerance for corruption and bribery; uphold fair competition and anti-trust principles.
- ◆ Gemtek Taiwan Headquarters passed the annual third-party verification of the ISO 37001 Anti-Bribery Management System.
- ◆ Maintain zero conflicts of interest involving employees or management.
- ◆ Maintain zero incidents of fraudulent behavior, including false advertising or misleading information.
- ◆ Maintain zero incidents of money laundering, improper transactions, or other violations of business integrity.
- ◆ Achieve the targets for 17 information security performance indicators.
- ◆ Maintain zero data leakage incidents.
- ◆ Increase the information security target achievement rate to 72.6%.

Medium ~Long-Term Target (2027~2035)

- ◆ Upholding the philosophy of sustainable development and complying with internationally recognized social responsibility standards, the Company's major manufacturing sites have completed RBA assessments.
- ◆ Maintain zero tolerance for corruption and bribery; uphold fair competition and antitrust principles.
- ◆ Continue to implement the ISO 37001 Anti-Bribery Management System to establish a corporate culture grounded in business integrity; implement the Company's Integrity Policy; ensure that all business activities strictly adhere to the principles of integrity; and continuously provide employees with professional ethics training and awareness programs.
- ◆ Maintain zero conflicts of interest involving employees or management.
- ◆ Maintain zero incidents of fraudulent behavior, including false advertising or misleading information.
- ◆ Maintain zero incidents of money laundering, improper transactions, or other violations of business integrity.
- ◆ Continuously verify the ongoing effectiveness of the information security management system.
- ◆ Maintain zero major non-conformities across all internal and external information protection audits.
- ◆ Maintain zero data leakage incidents.
- ◆ Increase the information security target achievement rate to 90.7%.

Note: ★ Target Achieved; ▲ Target Not Achieved

Product R&D and Safety



Material Topics : Innovation and R&D ,Circular Economy,Green Products ,Customer Relations

2025 Sustainability Targets	2025 Achievements	Short-Term Target (2026)	Medium ~Long-Term Target (2027~2035)
◆ Aim for zero intellectual property infringement. ◆ Achieve PCR plastic component procurement value ratio $\geq 30.25\%$. ◆ Achieve Eco-friendly packaging procurement value ratio $\geq 40\%$. ◆ Maintain zero monthly customer complaints regarding product hazardous substances (HSF). ◆ Ensure 100% of products pose no health or safety threats. ◆ Customer satisfaction survey average score ≥ 85. ◆ Complete carbon footprint assessments for 6 products; complete environmental impact assessment for 1 product.	★ No IP infringement litigation. ▲ PCR plastic component procurement value ratio: 26.61% ★ Eco-friendly packaging procurement value ratio: 58.83%. ★ Zero customer complaints regarding product hazardous substances (HSF). ★ Zero customer complaints related to health and safety; no violations of relevant laws or regulations. ★ Customer satisfaction survey average score: 89.8. ★ Completed carbon footprint assessments for 6 products and environmental impact assessment for 1 product.	◆ Aim for zero intellectual property infringement. ◆ Achieve PCR plastic component procurement value ratio $\geq 36.30\%$. ◆ Achieve Eco-friendly packaging procurement value ratio $\geq 45\%$. ◆ Maintain zero monthly customer complaints regarding product hazardous substances (HSF). ◆ Ensure 100% of products pose no health or safety threats. ◆ Customer satisfaction survey average score ≥ 85. ◆ Complete carbon footprint assessments for 20 products; complete environmental impact assessments for 2 products.	◆ Continuously enhance innovation and R&D capabilities, encourage employees to apply for patents, and strengthen the Company's competitiveness. ◆ Using 2022 as the base year, reach 90% PCR plastic component procurement value ratio by 2035. ◆ Using 2022 as the base year, reach 90% eco-friendly packaging procurement value ratio by 2035. ◆ Reduce pollution sources in production; meet customer environmental directive requirements; support healthy work environment and promote long-term corporate sustainability. ◆ Ensure 100% of products pose no health or safety threats. ◆ Achieve customer satisfaction survey average score ≥ 85. ◆ Progressively improve product lifecycle management coverage with the goal of achieving 100% carbon transparency for all core product lines by 2035, using this data as a foundation to drive low-carbon design transformation across the entire product life cycle. ◆ Develop low-carbon products to align with low-carbon market trends. ◆ Achieve product refurbishment rate after recycling $\geq 90\%$.

Note: ★ Target Achieved; ▲ Target Not Achieved

Supply Chain Management



Material Topics : Sustainable Supply Chain

2025 Sustainability Targets	2025 Achievements	Short-Term Target (2026)	Medium ~Long-Term Target (2027~2035)
◆ Achieve a 95% response rate for the Supplier Conflict Minerals Survey. ◆ Achieve a 93% completion rate for the Supplier Corporate Social Responsibility (CSR) Self-Assessment Form. ◆ Achieve a 92% signing rate for the Supplier RBA Commitment Statement. ◆ Achieve a 100% signing rate for requiring suppliers to execute the Environmental Protection Declaration and Halogen-Free Declaration. ◆ Achieve a 50% implementation rate for localized supply chain procurement. ◆ Conduct greenhouse gas (GHG) inventory with 50% of key suppliers.	★ The response rate for the Supplier Conflict Minerals Survey reached 97.9%. ★ The completion rate for the Supplier CSR Self-Assessment Form reached 93%. ★ The signing rate for the Supplier RBA Commitment Statement reached 92%. ★ Successfully achieved a 100% signing rate for requiring suppliers to execute the Environmental Protection Declaration and Halogen-Free Declaration. ▲ Successfully implemented localized supply chain procurement, reaching an execution rate of 43%. ★ Successfully conducted greenhouse gas (GHG) inventory with 50% of key suppliers. ★ Successfully introduced a dedicated Supply Chain Carbon Management Platform to strengthen supply chain carbon reduction management.	◆ Achieve a 100% response rate for the Supplier Conflict Minerals Survey. ◆ Achieve a 95% completion rate for the Supplier Corporate Social Responsibility (CSR) Self-Assessment Form. ◆ Achieve a 94% signing rate for the Supplier RBA Commitment Statement. ◆ Achieve a 100% signing rate for requiring suppliers to execute the Environmental Protection Declaration and Halogen-Free Declaration. ◆ Achieve a 50% implementation rate for localized supply chain procurement. ◆ Conduct greenhouse gas (GHG) inventory with 60% of key suppliers.	◆ Using 2022 as the baseline year, achieve a 100% response rate for the Group-wide Supplier Conflict Minerals Survey by 2035. ◆ Continuously perform supplier conflict minerals due diligence surveys and ongoing governance. ◆ Achieve a 100% completion rate for the Supplier CSR Self-Assessment Form. ◆ Achieve a 100% signing rate for the Supplier RBA Code of Conduct Commitment Statement. ◆ Achieve a 100% signing rate for requiring suppliers to execute the Environmental Protection Declaration and Halogen-Free Declaration. ◆ Achieve a 100% implementation rate for localized supply chain procurement. ◆ Conduct greenhouse gas (GHG) inventory with 100% of key suppliers. ◆ Using 2024 as the baseline year, require key manufacturing suppliers to establish carbon reduction targets and achieve a 30% reduction in carbon emissions by 2030.

Note: ★ Target Achieved; ▲ Target Not Achieved

Climate Change Response



Material Topics : Climate Change Response

2025 Sustainability Targets	2025 Achievements	Short-Term Target (2026)	Medium ~Long-Term Target (2027~2035)
- Using 2022 as the baseline year, achieve a 10% reduction in Group-wide greenhouse gas (GHG) emissions by 2025. - Sign the Science Based Targets initiative (SBTi) commitment letter to set formal corporate group-wide carbon reduction targets. - Continuously implement and maintain the ISO 50001 Energy Management System. - Increase the renewable energy consumption ratio to 5% by 2025. - Reduce water use intensity by 1%. - Increase the waste recycling and recovery rate by at least 1% annually.	- Completed third-party verification for the ISO 14064-1:2018 GHG inventory in June 2025. - Total GHG emissions for 2025 totaled 25,588.87 tCO₂e (Scope 1 + Scope 2), representing a 15.75% reduction compared to the 2022 baseline year. - Introduced a Group-wide Carbon Management Platform to optimize the efficiency and accuracy of GHG inventories. - Formally signed and declared support for the TCFD (Task Force on Climate-related Financial Disclosures) initiative. - Sign the Science Based Targets initiative (SBTi) commitment letter to set formal corporate group-wide carbon reduction targets. - Taiwan Headquarters and the Vietnam Plant successfully implemented the ISO 50001 Energy Management System and achieved third-party certification. - The renewable energy consumption ratio reached 13% of total energy consumption in 2025. - Water withdrawal intensity increased by 21%. - Waste recycling and recovery rate decreased by 0.2%.	- Using 2022 as the baseline year, achieve a 15% reduction in Group-wide greenhouse gas (GHG) emissions by 2026. - Transition the Group's Scope 1, 2, and 3 greenhouse gas (GHG) inventory methodology from ISO 14064-1 to the GHG Protocol for calculation and verification. - Submit science-based targets to the Science Based Targets initiative (SBTi) and obtain approval. - Taiwan Headquarters and the Vietnam Plant successfully implemented the ISO 50001 Energy Management System and achieved third-party certification. - Increase the renewable energy consumption ratio to 15% by 2026. - Reduce water withdrawal intensity by 1%. - Increase the waste recycling and recovery rate by at least 1% annually.	- Using 2022 as the baseline year, achieve a 70% reduction in Scope 1 and Scope 2 GHG emissions by 2035. - Respond to international and domestic carbon reduction trends by establishing Group-wide carbon reduction targets and promoting carbon reduction initiatives to achieve the established targets. - Continue to implement the ISO 50001 Energy Management System. - Achieve a 30% Group-wide renewable electricity usage rate by 2030, while exploring energy storage systems and optimizing power dispatch strategies. - Using 2022 as the baseline year, maintain a continuous reduction of 5% in water withdrawal intensity by 2030 and beyond. - Using 2022 as the baseline year, increase the waste recycling rate by at least 1% annually, ensuring the waste recycling and recovery rate consistently reaches 67% by 2030 and beyond.

Note: ★ Target Achieved; ▲ Target Not Achieved

Employee Development and Human Rights



Material Topics : Human Rights, Diversity, and Inclusion, Talent Recruitment and Retention, Human Resources Management

2025 Sustainability Targets	2025 Achievements	Short-Term Target (2026)	Medium ~Long-Term Target (2027~2035)
◆ Maintain zero incidents of child labor or forced labor.	★ No grievance cases or formal complaints related to child labor or forced labor were reported.	◆ Maintain zero incidents of child labor or forced labor.	◆ Maintain zero incidents of child labor or forced labor.
◆ Maintain zero incidents of harassment, discrimination, or inequality.	★ No cases of harassment, discrimination, or inequality were reported.	◆ Maintain zero incidents of harassment, discrimination, or inequality.	◆ Fully implement and maintain the RBA Management System to ensure compliance with domestic and international human rights laws and regulations, establish an equal and inclusive workplace, and continue to increase the employment of persons with disabilities. ◆ Maintain zero incidents of harassment, discrimination, or inequality.
◆ Maintain zero violations of freedom of association and collective bargaining rights.	★ No incidents of violations of freedom of association or collective bargaining rights were reported.	◆ Maintain zero violations of freedom of association and collective bargaining rights.	◆ Maintain zero violations of freedom of association and collective bargaining rights.
◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.	★ 100% of all labor conditions complied with statutory government regulations as a baseline requirement.	◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.	◆ All labor conditions meet government legal requirements as the minimum standard, with a 100% compliance rate.
◆ Achieve a 100% compliance rate for statutory insurance protections, parental leaves, and employee benefits.	★ 100% of statutory insurance protections, parental leaves, and employee benefits were successfully fulfilled.	◆ Achieve a 100% compliance rate for statutory insurance protections, parental leaves, and employee benefits.	◆ Achieve a 100% compliance rate for statutory insurance protections, parental leaves, and employee benefits.
◆ Promote dedicated friendly maternity initiatives.	★ Successfully implemented the "Gemtek Baby Gift Bag" as part of the mother-and-baby friendly program, with full distribution to all eligible recipients.	◆ Implemented the friendly maternity initiative by providing "Childcare Allowance" subsidies, achieving a 100% distribution rate to eligible employees.	◆ Continue to implement the Mother and Baby-Friendly Program to foster a diverse, inclusive, and family-friendly workplace, enabling employees to balance their family and career with peace of mind.
◆ Achieve 100% human rights awareness training coverage for all new hires and existing employees.	★ Achieved a 100% training completion rate for human rights awareness among new hires and active employees.	◆ Achieve 100% human rights awareness training coverage for all new hires and existing employees.	◆ Achieve 100% human rights awareness training coverage for all new hires and existing employees.
◆ Achieve at least an 80% course rollout rate for the annual corporate training plan.	★ Achieved a 100% course rollout rate for the annual corporate training plan.	◆ Achieve at least an 80% course rollout rate for the annual corporate training plan.	◆ Achieve at least an 85% course rollout rate for the annual corporate training plan.
◆ Maintain a key talent retention rate of 94% or higher.	★ The retention rate for key talents reached 96.03%.	◆ Maintain a key talent retention rate of 94% or higher.	◆ Maintain a key talent retention rate of 94% or higher. ◆ Maintain positive labor-management relations and foster a high-quality workplace environment to improve new hire onboarding success, enhance return-to-work rates after leave, and reduce employee turnover.

Note: ★ Target Achieved; ▲ Target Not Achieved

Occupational Health and Safety



Material Topics : Occupational Health and Safety

2025 Sustainability Targets	2025 Achievements	Short-Term Target (2026)	Medium ~Long-Term Target (2027~2035)
Host 6 environmental health and safety (EHS) awareness programs annually.	★ Hosted 6 EHS awareness sessions.	Host 6 environmental health and safety (EHS) awareness programs annually.	- Continue to promote workplace health initiatives, projects to reduce occupational hazards and environmental pollution, and EHS awareness campaigns. - Strictly comply with occupational safety and health regulations, fully fulfill environmental, health, and safety (EHS) responsibilities, and continuously drive improvements.
Achieve a 100% participation rate for EHS training among new hires.	★ Achieved a 100% completion rate for EHS training among new hires.	Achieve a 100% participation rate for EHS training among new hires.	Achieve a 100% participation rate for EHS training among new hires.
Achieve a 100% completion rate of EHS training among existing employees, with at least 3 hours of training completed every three years.	★ Achieve a 100% completion rate of EHS training among existing employees, with at least 3 hours of training completed every three years.	Achieve a 100% completion rate of EHS training among existing employees, with at least 3 hours of training completed every three years.	Implement EHS training for existing employees, with at least 3 hours of training every three years.
Hold Occupational Health and Safety Committee meetings at least once per quarter.	★ Successfully convened four Occupational Health and Safety Committee meetings.	Hold Occupational Health and Safety Committee meetings at least once per quarter.	Hold Occupational Health and Safety Committee meetings at least once per quarter.
Conduct contractor management inspections at least once per quarter.	★ Conducted one contractor management inspection per quarter.	Conduct contractor management inspections at least once per quarter.	Conduct contractor management inspections at least once per quarter.
Provide monthly on-site physician consultations and medical counseling services.	★ Provided monthly on-site physician health consultations and medical counseling services.	Provide monthly on-site physician consultations and medical counseling services.	Provide monthly on-site physician consultations and medical counseling services.
Ensure no major occupational accidents occur (including contractors).	★ Maintained zero major occupational injuries across all production sites, including contractors.	Ensure no major occupational accidents occur (including contractors).	Ensure no major occupational accidents occur (including contractors).
Maintain a disabling injury frequency rate (FR) below 1.5.	★ Maintained a disabling injury frequency rate (FR) below 1.14.	Maintain a disabling injury frequency rate (FR) below 1.5.	Maintain a disabling injury frequency rate (FR) below 1.5.
Achieve a 90% satisfaction rate for health promotion activities.	★ Achieved a 96% satisfaction rate for health promotion activities.	Achieve a 90% satisfaction rate for health promotion activities.	Achieve a 90% satisfaction rate for health promotion activities.
Maintain zero confirmed cases of occupational diseases.	★ Maintained zero confirmed cases of occupational diseases.	Maintain zero confirmed cases of occupational diseases.	Maintain zero confirmed cases of occupational diseases.

Note: ★ Target Achieved; ▲ Target Not Achieved

Response to the United Nations Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs) address the world's most pressing sustainability challenges through 17 Goals and 169 specific Targets. These serve as a core framework for governments, private enterprises, and non-profit organizations worldwide to drive sustainable development. In an increasingly dynamic business environment, companies can strengthen their competitive advantage and demonstrate corporate value by aligning their strategies with the SDGs when setting medium- and long-term business objectives and sustainability priorities. In 2025, Gemtek's sustainability initiatives achieved six SDGs and ten related Targets. Going forward, the Company will continue to reference the SDGs in its sustainability efforts and pursue corresponding actions to support their implementation.



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 SDGs Implementation and Actions ●

- ◆ Gemtek actively donates after-school tutoring resources and essential daily supplies to schoolchildren residing in remote and marginalized regions, ensuring they receive vital educational support. For comprehensive details regarding our community investment and engagement initiatives, please refer to the extensive disclosures in Chapter [5.5: Community Engagement](#) of 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 SDGs Implementation and Actions ●

- ◆ Mainstream chipsets today widely support advanced power management and multi-level energy-saving mechanisms, providing a strong technological foundation for energy-efficient product design. In the second phase of design, Gemtek's products integrate these capabilities, including Dynamic Voltage and Frequency Scaling (DVFS), improved power efficiency in Radio Frequency Front-End (RFFE) modules, and optimized power-saving protocols.
- ◆ The approach to energy-efficient product design has evolved from an external microcontroller-based architecture to an advanced, system-level AI-driven power management architecture centered on the main platform chipset.
- ◆ Compared with the initial phase, this design model not only maintains existing energy-saving capabilities but is also expected to further boost overall energy efficiency, fully aligning with United Nations Sustainable Development Goal 7 (SDG 7), which aims to double the global rate of improvement in energy efficiency by 2030.



SDG 8. Promote 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 SDGs Implementation and Actions

- ◆ Gemtek has established a dedicated “Dual-Career Development System” to encourage employee self-motivation while continuously enhancing professional competencies and job performance.
- ◆ The Company has fully integrated the Responsible Business Alliance (RBA) Code of Conduct and actively strengthened institutional RBA compliance training. In addition, corporate policies explicitly prohibit the use of child labor and require comprehensive remediation measures where necessary.
- ◆ Gemtek has 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 SDGs Implementation and Actions

- ◆ Gemtek actively incorporates Post-Consumer Recycled (PCR) plastics into its product manufacturing processes to reduce the consumption of natural resources.
- ◆ The Company continuously increases the proportion of PCR plastic materials across its product portfolio to achieve energy conservation and carbon reduction targets.
- ◆ Gemtek prioritizes 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 SDGs Implementation and Actions

- ◆ Gemtek strictly adheres to the Task Force on Climate-related Financial Disclosures (TCFD) framework to comprehensively disclose its governance, strategy, risk management processes, metrics, and targets related to climate change.
- ◆ The Company has successfully completed its greenhouse gas (GHG) inventory and third-party verification. In addition, Gemtek actively participates in carbon disclosure initiatives such as CDP (Carbon Disclosure Project) and the Science Based Targets initiative (SBTi) to establish 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 SDGs Implementation and Actions

- ◆ Gemtek has established and implemented comprehensive corporate integrity and ethical management procedures, including the “Code of Ethical Conduct,” “Ethical Corporate Management Best Practice Principles,” “Corporate Sustainability Conduct Manual,” and “Business Ethics, Anti-Corruption, and Anti-Bribery Management Procedures.”
- ◆ In 2025, Gemtek’s Taiwan Headquarters and Vietnam Plant successfully achieved Responsible Business Alliance (RBA) Validated Assessment Program (VAP) Silver recognition.



1

Governance and Operations

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Sustainable Business

Material Topics : Governance and Operations, Business Integrity, Information Security and Privacy Management

Management Objective

Gemtek Technology strives to maximize the best interests of its shareholders and employees, enhancing corporate profit, safeguarding investor rights, and fulfilling its mission of sustainable business. Gemtek operates in accordance with the principles of "Business Integrity," the "Responsible Business Alliance (RBA) Code of Conduct," "Information Security Policies," and "Personal Data Protection Policies." The Company complies with the laws and ethical standards of the countries in which it operates and strictly prohibits all forms of corruption, bribery, 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."
- If personal data privacy rights are compromised, formal reports will be submitted through the company's internal grievance and reporting channels.
- If a product information security incident occurs, reporting and remediation procedures will be implemented in accordance with the "Product Security Incident Response Procedures."

Responsibility

- Under the Corporate Sustainability Development Team (a.k.a. ESG Team), a dedicated Governance & Operations functional task force has been established, 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.
- A dedicated Product Security Incident Response Team (PSIRT) has been established to manage product information security incidents, oversee product security management, and coordinate incident response procedures.

Actions

- Formulated the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," "Corporate Sustainability Conduct Manual," "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-Factor Authentication (2FA) mechanism, requiring both a password and employee-held mobile device to ensure account security.
- Procured high-performance virtual servers and storage systems 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 (MFA) via VPN to prevent unauthorized personnel from accessing corporate servers, thereby upgrading remote access security.
- 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 Log Analysis and Traffic Management Systems to perform SIEM and daily log analytics, gaining complete visibility over network activities and identifying potential anomalous patterns.
- Executed internal vulnerability scanning to patch and trace system security flaws in real-time.

Results

- All new employees and suppliers 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 cases of corruption or bribery.
- From 2024 to 2025, Gemtek's Taiwan Headquarters and Gemtek's Vietnam facility successfully completed the Responsible Business Alliance (RBA) third-party Validated Assessment Program (VAP) audits, with both facilities achieving Silver Recognition.
- Gemtek's Taiwan Headquarters successfully adopted the ISO 37001 Anti-Bribery Management System and obtained third-party certification.
- Gemtek's Taiwan Headquarters has implemented the ISO/IEC 27001 Information Security Management System. Gemtek's Vietnam facility implemented ISO/IEC 27001 in July 2025 and obtained third-party certification.
- In 2025, an annual information security training session was conducted with 1,261 participants and a combined total of 1,261 training hours.
- A total of 40 disaster recovery drills across various systems were conducted in 2025.
- No information security incidents occurred, and no product-related information or data leakage incidents were reported in 2025.
- In 2025, the Company met all 17 key information security performance indicators.

Management & 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.
- Engaged independent certified public accountants (CPAs) to perform quarterly statutory audits and reviews of the Company's financial statements, followed by formal reports submitted directly to the Audit Committee.
- In compliance with the ISO/IEC 27001 Information Security Management System standard, internal audits are conducted semi-annually, external third-party audits are conducted annually for both the Taiwan Headquarters and the Vietnam Plant, 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.
- The Company has established a robust, routine product cybersecurity management and evaluation mechanism, holding bi-weekly cross-functional meetings led by product security officers to systematically track and monitor all product information security matters and emerging technical vulnerabilities.

1.1 Operational Performance

Gemtek's consolidated revenue for 2025 totaled NT\$16,493,485 thousand, with its gross margin increasing from 11.9% in 2024 to 13.8% in 2025. Despite global geopolitical uncertainties and ongoing volatility in raw material supply chains, Gemtek demonstrated strong operational resilience throughout the year. Remaining committed to innovation and R&D, the Company continued to advance its capabilities in network communications technologies. In the telecommunications business, Gemtek successfully transitioned from an indirect supply model to a direct supply model, fostering closer partnerships with network operators. This strategic shift not only improved gross margins 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. As its three major production sites have expanded over time, approximately 80% to 90% of the Company's production capacity has now been transferred to Vietnam. This transition has strengthened cost competitiveness while reducing exposure to trade-related risks and supporting supply chain stability. At the same time, Gemtek has continued to enhance automation across its manufacturing operations and has introduced AI-enabled solutions, including smart warehousing and automated visual inspection systems, to improve production efficiency and manufacturing competitiveness.

Looking ahead, the rapid growth of generative artificial intelligence, high-performance computing (HPC), and the Artificial Intelligence of Things (AIoT) is expected to continue driving global demand for network infrastructure upgrades. Gemtek will build on its existing technological strengths while accelerating the development of emerging businesses in areas such as data centers and artificial intelligence. In navigating an evolving business environment, the Company continues to strategically optimize its global manufacturing footprint, maintaining growth momentum and operational resilience while creating long-term value for shareholders.

Gemtek's Three-Year Financial Performance

Unit: NT\$ Thousand

Item / Year	2023	2024	2025
Operating Revenue	26,136,349	25,633,886	16,493,485
Gross Profit	2,771,157	3,039,247	2,277,720
Operating Income (Loss)	463,625	582,044	59,978
Non-Operating Income and Expenses	325,043	318,837	(132,263)
Net Income Before Tax	788,668	900,881	(72,285)
Net Income (Loss) for the Period	545,545	634,258	(105,854)
Other Comprehensive Income (Loss) for the Period, (Net After Tax)	(611,436)	(852,539)	(600,977)
Total Comprehensive Income for the Current Period	(65,891)	(218,281)	(706,831)
Earnings Per Share (NT\$)	1.55	1.56	(0.25)
Employee Compensation and Benefits	2,859,834	3,007,094	2,683,104
Dividends Paid to Shareholders*	615,576	641,832	213,797
Payments to the Government*	67,965	78,927	25,015
Subsidies Provided by the Government*	30,949	60,314	17,405

Note:

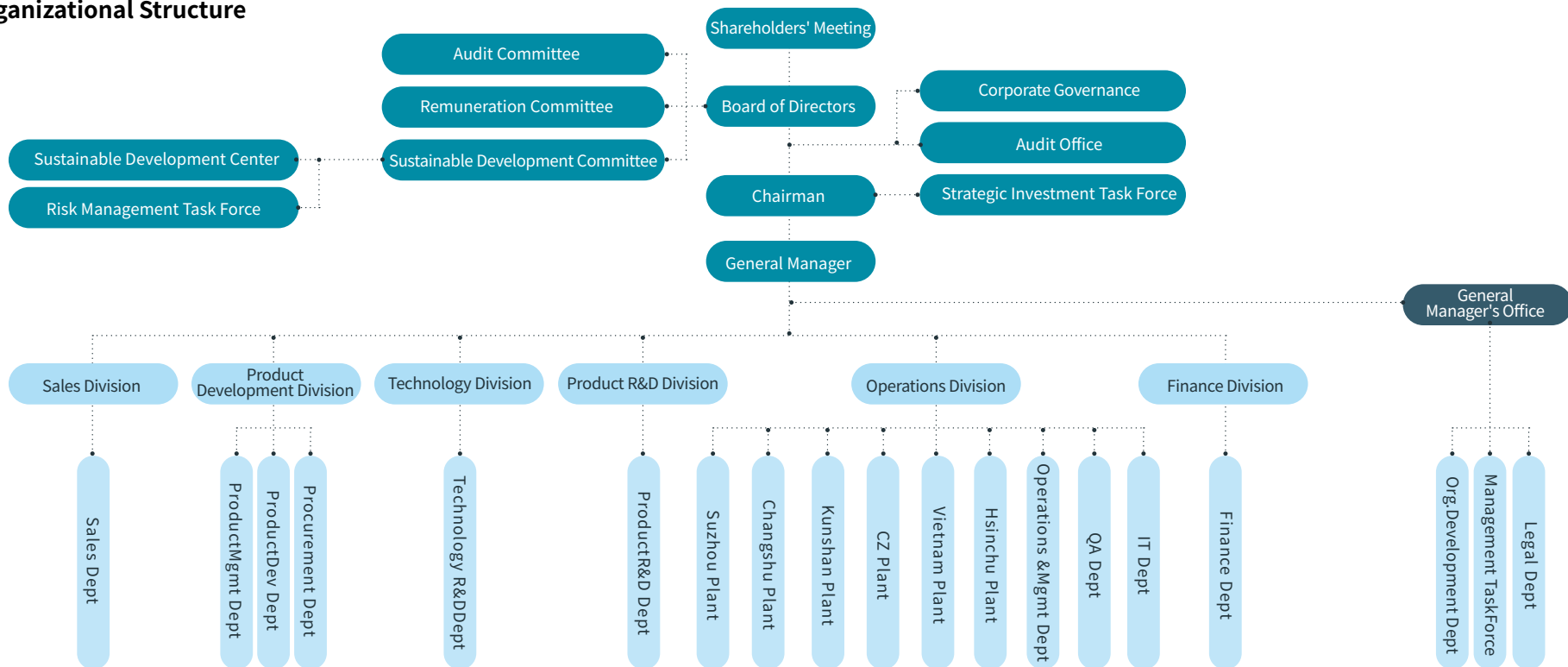
- Employee compensation and benefits include: personnel-related expenses such as employee salaries and bonuses, old and new labor pension funds, meal allowances, Labor / Health Insurance, and group insurance, and remuneration for Directors and Supervisors.
- Payments to government include: corporate income tax, land value tax, house tax, stamp tax, vehicle license tax, and fuel tax etc.
- Subsidies provided by the government include: investment tax credits for research and development.
- Direct economic value generated includes: operating revenue.
- Distributed economic value includes: employee compensation and benefits, dividends paid to shareholders*, and payments to government*.
- Retained economic value includes: net income (loss) for the period.
- *Only shows the individual financial statements for Gemtek Technology, excluding 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 regulatory requirements. 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 Company's 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 Structure



• 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 May 28, 2025. All directors are over the age of 50, and one director is female. All directors hold Republic of China (Taiwan) citizenship. In 2025, a total of eight Board meetings were held, with an average attendance rate of 94% among all directors. For details on the Board's composition, educational and professional background, and nomination procedures, please refer to pages 4–5 and page 18 of Gemtek Technology Co., Ltd.'s 2025 Annual Report.

Gemtek Technology values board diversity. The composition of the Board takes into account the Company's scale of operations, stakeholder perspectives, and operational 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 details regarding directors' recusal from discussions and voting on related-party matters in accordance with applicable laws and regulations, please refer to the Gemtek Technology Co., Ltd. 2025 Annual Report (p. 18).

• Remuneration Committee

On December 27, 2011, Gemtek Technology established the Remuneration Committee and formulated its Remuneration Committee Charter 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 remuneration structure, as well as determining salaries and incentive packages for managerial personnel. A total of 3 meetings were held in 2025, with an average attendance rate of 100%.

Title	Name	Actual Attendance	Attendance Rate (%)
Convener	Chang, Zhi-Yang	3	100%
Member	Wang, Zhu-San	3	100%
Member	Chan, Zhen Huan *	1	33%
Member	Zao, Yao Geng	1	100%

Note: The member marked with an asterisk ceased to hold office on September 4, 2025, due to statutory reasons.

Remuneration Policy and Decision-Making Process

Pursuant to Article 20 of the Company's Articles of Incorporation, the Company shall, after deducting employee compensation and director remuneration from pre-tax earnings for the current year, appropriate 13.5% as employee profit-sharing bonuses and no more than 1.8% as director remuneration. Employee profit-sharing bonuses may be distributed in the form of cash or shares to employees of the Company and its qualifying subsidiaries, and shall be reported at the shareholders' meeting. However, in the event of accumulated losses, an amount sufficient to offset such losses shall first be retained prior to any distribution.

Upon finalization of the Company's annual financial statements, if there is surplus profit, the Company shall first pay taxes and offset accumulated losses from prior years, followed by setting aside 10% as the legal reserve. The Company shall then appropriate or reverse a special reserve in accordance with applicable laws or regulatory requirements. Any remaining profits, together with undistributed earnings from prior years, shall be proposed for distribution as shareholder dividends by the Board of Directors and submitted to the shareholders' meeting for approval.

Since the Company is in a growth phase, its dividend policy takes into account overall economic conditions and industry characteristics. The Company determines the amount and form of profit distribution based on its financial structure and earnings performance. In consideration of funding requirements, long-term financial planning, and shareholders' expectations for cash returns, cash dividends are prioritized, although stock dividends may also be distributed. However, cash dividends distributed each year shall not be less than 10% of the total dividends, cash and stock combined.

Note: The remuneration of Gemtek Technology's senior executives has not yet been linked to sustainability-related performance indicators.

• Audit Committee

On June 18, 2019, Gemtek Technology established an Audit Committee composed of three independent directors. The Committee's key responsibilities include reviewing the Company's financial statements, assessing the effectiveness of internal control systems, overseeing procedures related to significant financial and business transactions, and addressing matters involving directors' conflicts of interest. It also reviews major asset transactions and derivative transactions, loans of funds, endorsements or guarantees, as well as the issuance or private placement of equity-related securities. In addition, the Committee is responsible for matters relating to the appointment, dismissal, and remuneration of certified public accountants, and the appointment or dismissal of financial, accounting, and internal audit executives, as well as other material matters as required by competent authorities. In 2025, the Audit Committee held six meetings, with an average attendance rate of 100%.

Title	Name	Actual Attendance	Attendance Rate (%)
Convener	Wang, Zhu-San	6	100%
Member	Zao, Yao Geng	2	100%
Member	Chang, Zhi-Yang	6	100%
Member	Chan, Zhen Huan *	1	33%

Note: The member marked with an asterisk ceased to hold office on September 4, 2025, due to statutory reasons.

• 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 2025, seven members participated in the company's advanced training for directors, accumulating a total of 42 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 the Gemtek Technology Co., Ltd. 2025 Annual Report.

• Board Performance Evaluation

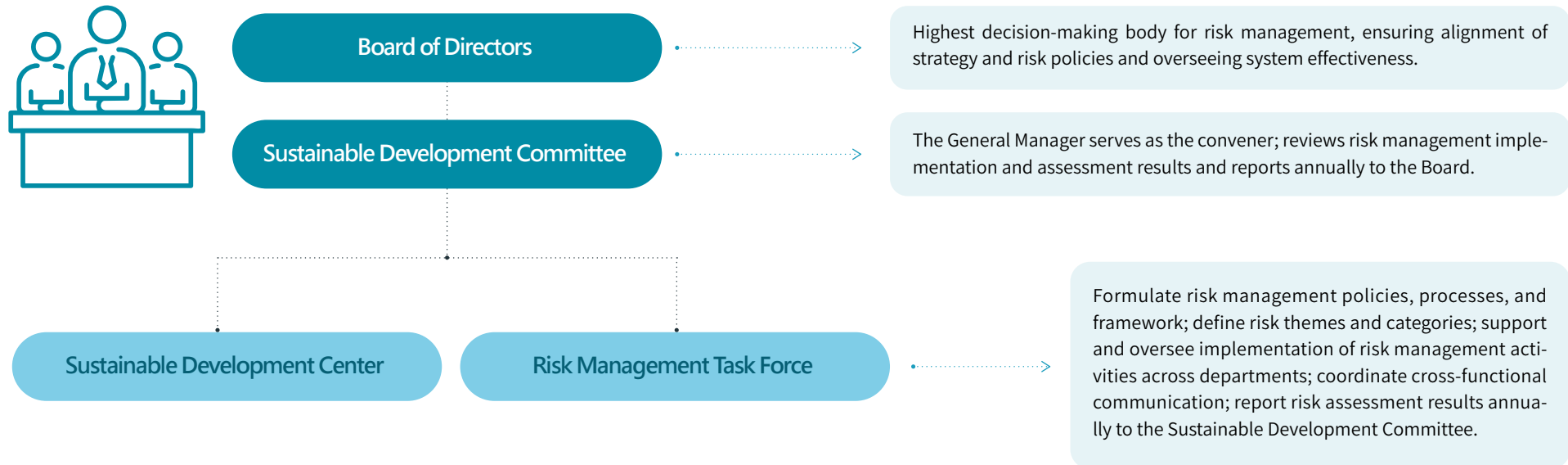
On March 10, 2020, in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," the Board of Directors approved the "Board Performance Evaluation Methods," which defines the frequency, period, scope, execution unit, and procedures for board performance evaluation. The 2025 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-making quality; Board composition and structure; the selection and continuing education of directors; and internal control. According to the 2025 evaluation, the overall average score indicates that the effectiveness of the Board of Directors and Functional Committees is good.

1.3 Risk Management

Faced with multiple global challenges, including economic volatility, geopolitical shifts, and climate change, Gemtek Technology remains firmly committed to sustainable operations. The Company actively implements robust risk identification and control mechanisms to mitigate operational risks. In the fourth quarter of 2025, Gemtek established a Risk Management Task Force under the Sustainable Development Committee and formulated its Corporate Risk Management Policy and Procedures. The Risk Management Task Force is responsible for carrying out risk identification, assessment, and response strategies, as well as developing risk mitigation and improvement plans backed by systematic monitoring and tracking mechanisms. Risk assessment results are periodically reported to the Board of Directors by the Sustainable Development Committee. Through ongoing review and improvement initiatives, Gemtek reinforces its long-term operational resilience and ability to respond to emerging risks. The organizational changes and related procedural documents were formally submitted by the Sustainable Development Committee and approved by the Board of Directors on March 9, 2026. In 2025, the Company conducted comprehensive risk assessments covering its primary operational sites in Taiwan and Vietnam, as well as its broader value chain. For details on the activities of the Sustainable Development Committee, please refer to the relevant section on the [Sustainable Development Committee](#).

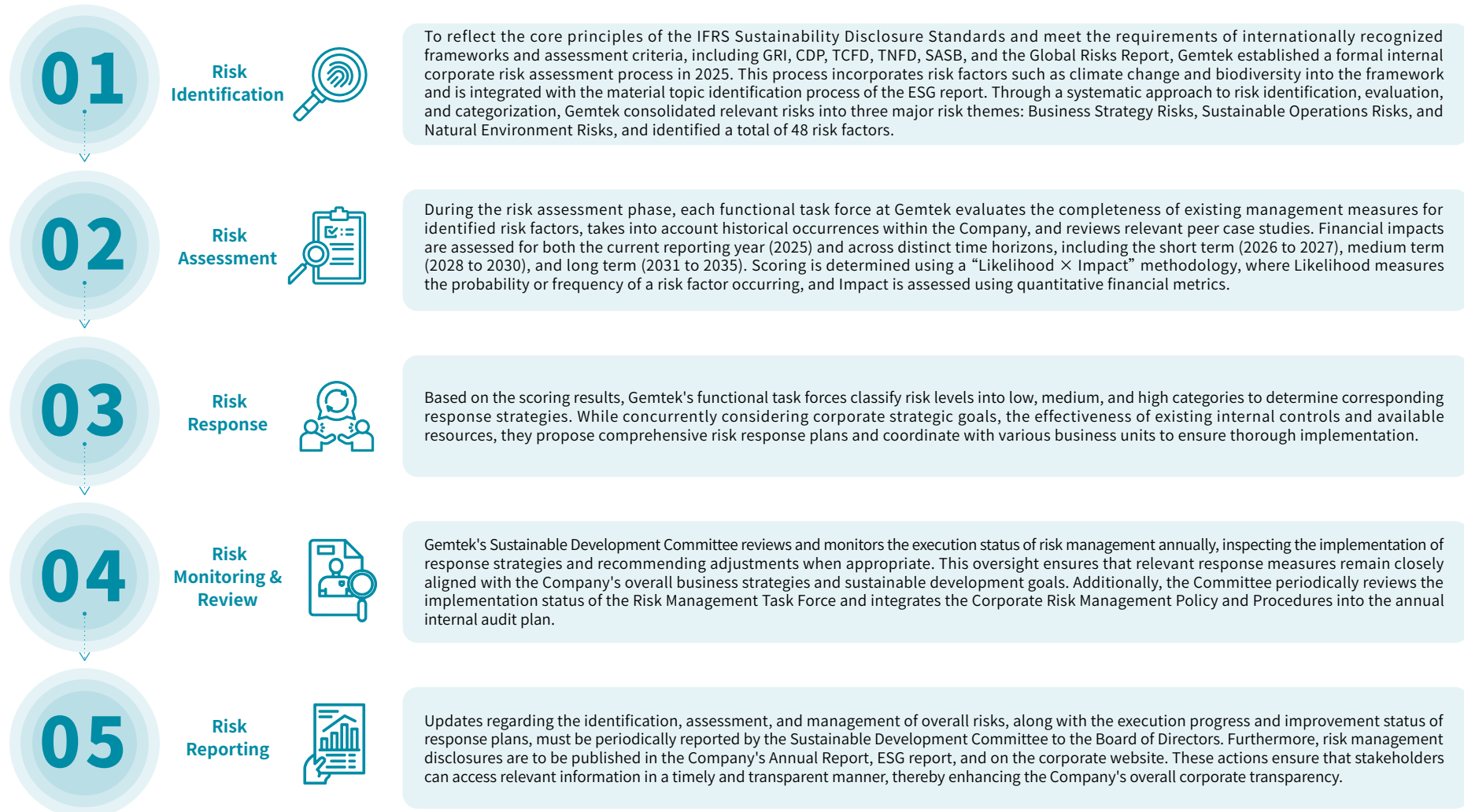
Gemtek Risk Management Organizational Structure

Description of Responsibilities



• Risk Assessment Process

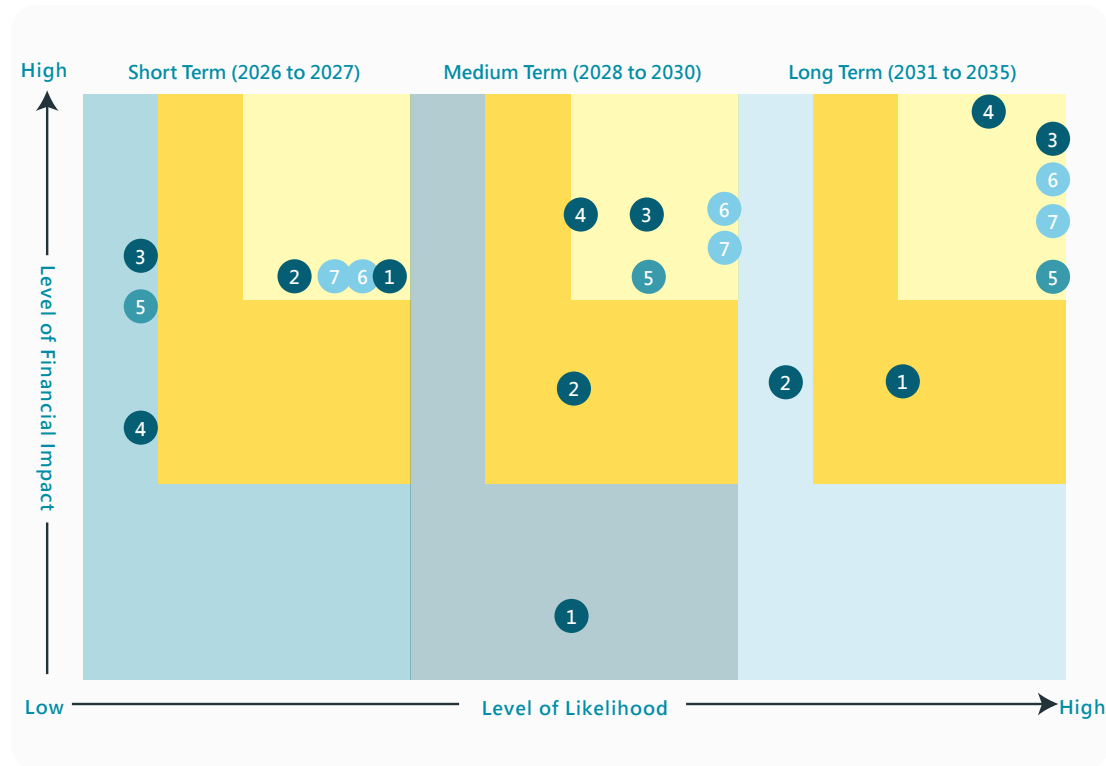
The risk management procedures of Gemtek Technology are executed in strict compliance with the internal Corporate Risk Management Policy and Procedures document. This framework encompasses five core steps, including risk identification, risk assessment, risk response, risk monitoring and review, and risk reporting, with the relevant details delineated in the table below.



• Risk Assessment Results

Based on the results of the current year's risk assessment, four short-term high-risk items have been identified. These include two sustainable operational risks— "client management risk" and "supply chain risk," as well as two natural environmental risks— "transition risk: low-carbon products/market demand" and "transition risk: shifts in client behavior." Furthermore, there are five medium- to long-term high-risk items: two sustainable operational risks—"supply chain risk" and "intellectual property risk;" one business strategic risk—"technological change risk;" and two natural environmental risks—"transition risk: low-carbon products/market demand" and "transition risk: shifts in client behavior." In response to these high-risk items, Gemtek has formulated corresponding management strategies and mitigation measures while simultaneously evaluating potential opportunities to enhance the Company's operational resilience against environmental changes.

Risk Matrix Diagram



- | | |
|--------------------------------|--|
| 1 Sustainable Operational Risk | Client Relationship Risk: Client Relationship |
| 2 Sustainable Operational Risk | Supply Chain Risk: Raw Materials |
| 3 Sustainable Operational Risk | Intellectual Property Risk: Intellectual Property |
| 4 Sustainable Operational Risk | Supply Chain Risk: Sustainable Supply Chain Management |
| 5 Business Strategic Risk | Technological Change Risk: Technological Change |
| 6 Natural Environmental Risk | Transition Risk: Low-Carbon Products / Market Demand |
| 7 Natural Environmental Risk | Transition Risk: Shifts in Client Behavior |

Note: Yellow shaded areas represent high risk or opportunity levels.

High-Risk Items and Response Measures

Risk Theme	No.	Risk Factor	Expected Time Horizon	Potential Impact	Response Measures
Sustainable Operational Risk	1	Client Management Risk: Client Relationship	Short Term	If clients reduce orders or postpone new product launches due to strategic adjustments, weakening market demand, or intensifying competition, demand for the Company's products may decline directly, potentially resulting in a loss of market share. If product quality issues occur at the same time, client satisfaction could be further affected, accelerating client attrition. This may make it difficult for the Company to replace lost orders in a timely manner, resulting in an immediate and significant impact on overall operating revenue.	- Introduce automation to production lines to reduce human error and maintain product quality. - Optimize supply chain costs and strengthen procurement capabilities. - Continuously enhance client satisfaction and strengthen collaborative partnerships. - Expand new product offerings and potential clients.
	2	Supply Chain Risk: Raw Materials	Short Term	Recent capacity reallocation strategies by major memory manufacturers have altered supply and demand dynamics for certain memory products, significantly driving up market demand. If major manufacturers shift capacity toward high-margin next-generation products while simultaneously implementing strategic production cuts, this may lead to tighter supply of existing memory products and increased price volatility. If the supply of related raw materials remains constrained, it could affect the stability of the Company's raw material procurement, increase procurement costs, and subsequently impact production schedules and operating costs.	- Establish safe inventory levels. - Introduce alternative materials. - Establish sustainable supply chain partnerships.
	3	Intellectual Property Risk: Intellectual Property	Medium and Long Term	Failure to conduct rigorous patent clearance and prior art searches may significantly increase the risk of infringing upon the intellectual property rights of others. If infringement litigation arises, the Company could face substantial compensation liabilities and suffer severe reputational damage that may be difficult to repair.	- Formulate and implement company patent procedure regulations and create relevant forms. - Establish and purchase trademark and patent related search systems.
	4	Supply Chain Risk: Sustainable Supply Chain Management	Medium and Long Term	As awareness of human rights issues and Scope 3 greenhouse gas emissions continues to grow, client expectations regarding value chain sustainability have become increasingly stringent. If suppliers fail to meet client requirements in areas such as carbon management, product carbon footprint disclosure, or human rights practices, the compliance and transparency of the Company's supply chain could be adversely affected. This may increase the stress associated with client audits and oversight, potentially impacting client relationships and future business opportunities.	- Introduce a carbon management platform. - Implement the ISO 20400 Sustainable Procurement Guidance management system. - Establish sustainable supply chain partnerships.
Business Strategic Risk	5	Technological Change Risk: Technological Change	Medium and Long Term	If the Company fails to continuously invest in resources and adopt emerging technologies such as big data, the Internet of Things (IoT), and artificial intelligence (AI), its production efficiency and cost competitiveness may gradually lag behind those of its peers. This could weaken the Company's market competitiveness, resulting in lost business opportunities and declining market share. Over time, the Company may also face the risk of being displaced by competitors with more advanced smart manufacturing capabilities.	- Allocate additional R&D expenses to enhance technological capabilities and patent portfolio layouts. - Introduce automated equipment to production lines. - Build a smart Manufacturing Execution System (MES). - Implement AI smart visual inspection and AI-based visual behavior guidance.

Note: For the potential impacts and corresponding response measures associated with Natural Environmental Risks (6 Low-Carbon Products/Market Demand and 7 Shifts in Client Behavior), please refer to Section [4.1 Climate Change Response](#).

1.4 Business Integrity



Business Ethics Policy

Anti-Bribery and Anti-Corruption

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

Avoidance of Conflicts of Interest

Prevent employees and management from engaging in activities that create conflicts of interest to ensure that the Company's interests remain the top priority.

Prohibition of Fraud

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

Anti-Money Laundering

Prevent the Company from being used for money laundering activities and ensure compliance with applicable anti-money laundering laws and regula-

Prohibition of Anti-Competitive Behavior

Comply with competition laws and regulations to ensure fair and ethical practices with competitors.

Information Security Protection

Protect customer data and Company information

• 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," the "Business Integrity Guidelines," the "Corporate Sustainability Code of Conduct" (which incorporates the Responsible Business Alliance (RBA) Code of Conduct and the ISO 37001 Anti-Bribery Management System), the "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedure," the "Employee Feedback Procedures," and the "Procedures for Refusing Participation in Improper Ethical 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.

The Company places great importance on ethical business conduct and integrity. Gemtek adopts a zero-tolerance approach to any conduct that violates its ethical standards and has embedded this commitment into its corporate culture to ensure that all business activities are conducted in accordance with the highest standards of integrity. To further strengthen ethical governance, enhance the effectiveness of its management systems, and establish comprehensive internal controls, risk assessment mechanisms, documented procedures, and operational standards, Gemtek's Taiwan headquarters completed implementation of and obtained third-party certification for the ISO 37001 Anti-Bribery Management System in 2024. Going forward, the Company will continue to expand the implementation of its anti-bribery policies and controls to its Vietnam operations, further integrating ethical management practices into its day-to-day business operations.

Integrity Management Guidelines



Directors, managers, employees, or individuals with substantial control are prohibited from engaging in the following behaviors:

- 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

Code of Ethical Conduct



The following ethical standards must be upheld:

- 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

Supply Chain Integrity Management

Gemtek is committed to building a transparent and ethical supply chain and requires its business partners to uphold the highest standards of integrity. Before being approved as qualified suppliers, all vendors must sign the Supplier RBA Commitment Statement, Procurement Agreement, or Integrity Commitment Statement (Supplier). These agreements prohibit all forms of bribery, illegal kickbacks, improper entertainment, and the offering or acceptance of inappropriate benefits. The agreements further stipulate that if a supplier is found to have violated ethical business conduct or integrity requirements, the Company reserves the right to immediately terminate all business relationships and transactions. Through these measures, Gemtek seeks to promote fairness and integrity throughout its value chain. For further information on supplier management, please refer to Section 3. [Supply Chain Management](#).

Fair Trade

Gemtek is committed to the principles of ethical business conduct and fair competition, and strictly complies with applicable competition laws and fair trade regulations in all locations where it operates. The Company conducts its business activities in accordance with the principles of integrity, transparency, and fairness, and requires all employees and business partners to uphold these standards in their commercial dealings. No individual may seek personal or third-party benefit through information manipulation, abuse of authority, concealment of facts, or any other improper means.

The Company's fair trade requirements are outlined below, including but not limited to the following:

- **Prohibition of Monopolistic Market Behavior:** Strictly prohibiting price manipulation, output restrictions, market allocation, or bid-rigging.
- **Respect for Intellectual Property Rights:** Strictly prohibiting the improper acquisition or misuse of others' patents, trade secrets, and confidential information, as well as inducing others to disclose commercial secrets.

In addition, the Company has established a comprehensive [whistleblowing mechanism](#) to encourage both internal and external stakeholders to report unethical or non-compliant conduct. Substantiated cases are investigated and subject to disciplinary procedures in accordance with internal policies. Where appropriate, the Company will report such cases to the relevant competent authorities or cooperate with judicial investigations to uphold its commitments to anti-corruption and fair competition, and to strengthen corporate governance and risk management.

Political Neutrality

Gemtek upholds the principle of political neutrality. Relevant provisions prohibiting illegal political contributions are clearly defined in both the "Ethical Corporate Management Best Practice Principles" and the "Business Ethics and Anti-Corruption/Anti-Bribery Management Procedures." During its operating history, the Company has not engaged in any political campaign-related activities, nor has it made any form of political donations or expenditures.

Integrity Commitment and Ethics Awareness Training

To strengthen employees' awareness of ethical and lawful conduct, the Company publishes policies and documents related to ethical management and professional conduct on its 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. In 2025, the communication coverage rate for integrity management reached 100% among both managerial and non-managerial employees at the Taiwan headquarters and Vietnam facilities.

Target Audience	Communication Method	Number of Participants	Total	Communication Coverage 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	3,613	3,613	100%
	Corporate sustainability awareness training for new employees^{Note1}	2,443	2,443	100%
Suppliers / Customers	All customers, suppliers, service providers, and contractors engaging in business transactions with Gemtek are required to sign a "Procurement Agreement" or "Integrity Commitment Statement (Supplier)"	385	428	90% ^{Note3}

Note:

1. The Gemtek (Kunshan) facility suspended operations starting from June 2025 and did not recruit new employees; therefore, the data for "Corporate Sustainability Awareness Training for New Employees" only includes the Taiwan headquarters and the Gemtek Vietnam facility.
2. The number of individuals receiving training includes all participants, including those who resigned before completing the program.
3. 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.

• Integrity and Ethical Conduct Performance

From 2023 to 2025, 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 these matters or political contributions.

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

2023-2025	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 internal documents to ensure compliance with system requirements. In 2025, 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 and Privacy 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

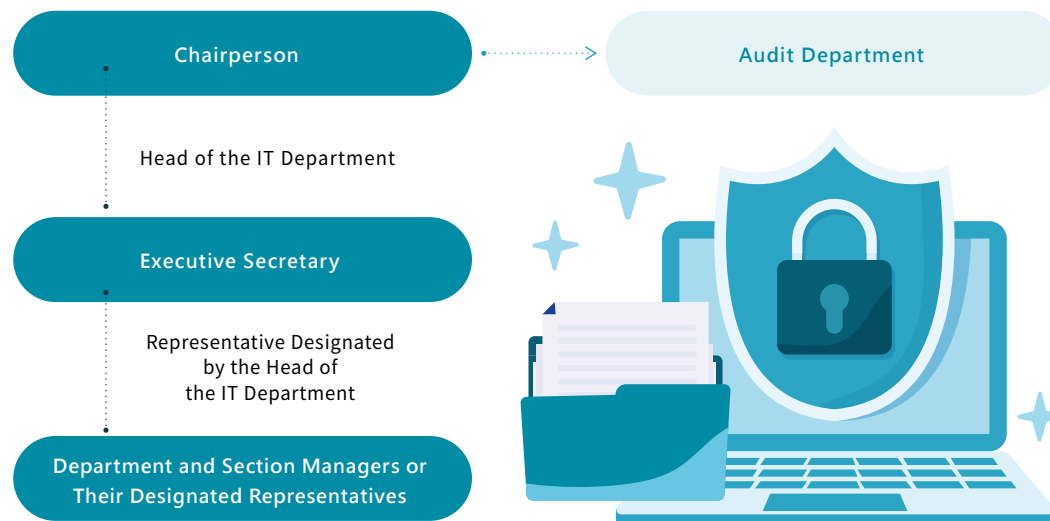
- All full-time employees, contract staff, and dispatched personnel engaged by the company are expected to fully understand and comply with this Personal Data Protection Policy and its related guidelines.
- Security Management of Personal Data Storage: Physical documents must be filed in individual folders 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, the committee holds regular management review meetings to set and evaluate security goals and policies, establish business continuity plans for information systems, and ensure that all information-related operations remain aligned with applicable laws and regulations. The Information Security Committee also reports quarterly on information security implementation plans and progress to the Sustainability Committee, the General Manager, and heads of departments to ensure the continued effectiveness of the Company's internal information security management mechanisms. In 2025, 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.

Information Security Committee Organizational Structure



Taiwan
Headquarters
/ Gemtek
Vietnam

ISO 27001 Information Security
Management System Certification

Validity of the Certificate : 2028/08

To implement an effective information security management framework, related measures must adhere to international standards and meet stakeholder expectations for information security. In support of this goal, the Company adopted the ISO 27001 Information Security Management System in 2010. In 2025, Gemtek further strengthened information security resilience across the Group by extending ISO 27001 implementation to its Vietnam manufacturing facility, which successfully obtained third-party certification in July 2025. 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. To help mitigate potential financial and operational impacts arising from major cybersecurity incidents, the Company purchased information security insurance in December 2025. Going forward, Gemtek will continue to review and optimize its insurance coverage as part of its ongoing risk management efforts, further strengthening cyber resilience and supporting the Company's long-term sustainable development.

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 with SIEM-based capabilities, allowing for better visibility into network activities and the detection of potential anomalous patterns. At the same time, to ensure system security, a proactive maintenance mechanism has been implemented, including regular internal vulnerability scans, timely patching, and continuous tracking of system security vulnerabilities. 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 strengthen intellectual property protection and reinforce endpoint device security, the Company has established the "Office Information Security Management Procedure." These procedures strictly govern the use of personal computers and laptops to prevent risks related to intellectual property infringement, improper use, and information leakage. To further raise awareness, each facility periodically posts the latest information security case studies to keep employees informed of emerging threat trends in real time. In addition, the Company rolled out its online "Annual Basic Information Security Training" in 2025. The program covered modern attack vectors such as Business Email Compromise (BEC), emerging AI-enabled fraud techniques, and social engineering. A total of 1,261 training attendees were recorded, amounting to 1,261 training hours, effectively strengthening employees' information security awareness and defensive capabilities.

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 2025, Gemtek carried out a total of 40 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 17 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 2025, all Gemtek sites successfully achieved their information security performance targets.



Information Security Incident Management Procedure

Gemtek follows the "Information Security Incident Management Procedure" to standardize the classification, reporting, handling, statistical analysis, and tracking 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." The progress of the incident and the status of corrective actions shall also be reported to the designated contact person. In the event that an information security incident results in the unauthorized disclosure of customer confidential information or personal data, the Company will notify affected parties in accordance with contractual obligations and applicable information security requirements. The Company will also ensure compliance with relevant laws and regulations governing notification procedures, disclosure requirements, communication channels, and reporting deadlines. In 2025, Gemtek did not encounter any major information security incidents.

Year	Website Attacks and Damages	Confidential Data Leak	Database Intrusion
2023	0	0	0
2024	0	0	0
2025	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 dispatched personnel. If a suspected violation of personal data rights occurs, individuals can report the issue through the company's formal grievance channels. The Company will handle such cases in accordance with relevant procedures to ensure the protection of personal data and individual rights.

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 employment to ensure the legality and transparency of personal data usage. Both new hires and current employees are required to complete personal data protection training. In 2025, the completion rate for this training reached 100%.

• Product Software Design Principles

Gemtek addresses its product responsibility not only by obtaining product labeling and safety certifications, but also by focusing on a vital objective which is ensuring that information security remains compromise-free during actual software operations. The Company's Product Software Design Principles encompass three dimensions: hardware design, firmware design, and software design. This comprehensive approach ensures that no product information security leaks occur throughout the stages of design, production, and recycling. In 2025, the Company experienced zero incidents of product information security leaks.

During the product development process, the Company has implemented a Secure Development Lifecycle (SDL) and incorporated relevant security activities into the design, development, verification, release, and maintenance stages. This helps ensure that security requirements are addressed from the earliest stages of product architecture and functional planning. The SDL framework applies to hardware, software, and firmware design. Based on product security risks and client requirements, the Company implements control measures such as threat modeling, secure design reviews, secure coding practices, vulnerability scanning, security testing, and security defect management. These measures help ensure that products continue to meet security requirements throughout the development lifecycle while minimizing potential risks.

Furthermore, to strengthen product information security governance, the Company continues to enhance the professional capabilities of its R&D personnel and actively promotes product information security training. By systematically integrating product information security management practices into the product development process, the Company strengthens its ability to address security requirements from the product design stage onward.

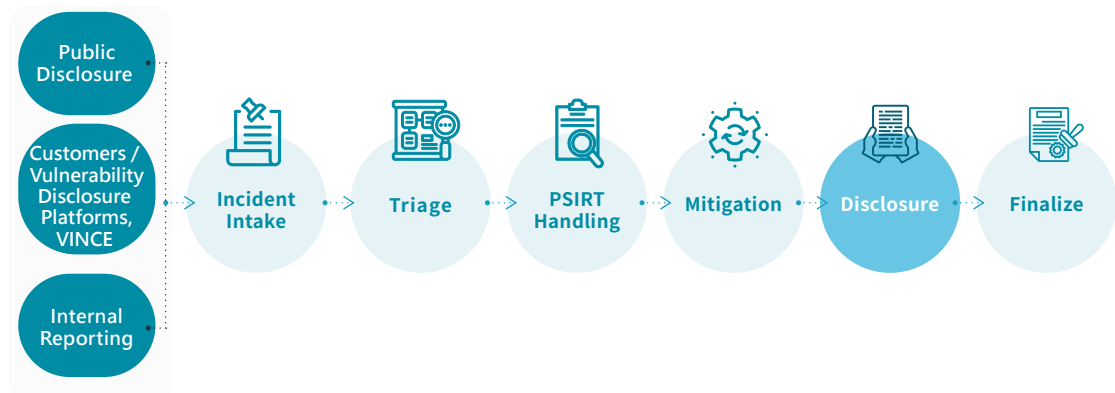
In 2025, the Company conducted four product information security training courses, with a cumulative attendance of 227 participants. Training topics included incident response exercises, secure coding practices, the Secure Development Lifecycle (SDL) process, and threat modeling. These programs enhanced the practical capabilities of R&D personnel in secure design, risk identification, and incident response.

Training Courses	Training Hours
Incident Response Tabletop Exercises	3.5
Security Coding Training	2
Security Development Lifecycle Process, SDL	2
Threat Modeling	2

To address product information security incidents, the Company has established a Product Security Incident Response Team (PSIRT) Process, which is responsible for managing product security-related incidents. The process covers incident reporting, assessment, remediation, release management, vulnerability disclosure, evidence preservation, and external communications.

The PSIRT also collaborates with customers, security communities, and external researchers to ensure that all product security incidents are handled in accordance with the response procedures and to continuously enhance product security maturity. By strengthening product information security and reducing security vulnerabilities, the Company lowers the likelihood of malicious attacks. These efforts help prevent devices from being compromised and used in malicious activities, such as Botnet or Distributed Denial-of-Service (DDoS) attacks, which can cause devices to operate under sustained high workloads and result in unnecessary energy consumption. In addition, ongoing security maintenance and updates help extend product lifecycles by reducing the likelihood of premature product replacement due to information security risks. This, in turn, helps reduce the need for hardware remanufacturing, electronic waste generation, and associated carbon emissions, thereby supporting resource efficiency and environmental sustainability.

Product Security Incident Response Team (PSIRT) Process



Hardware Design

Gemtek Technology, as a provider of telecommunications products, selects chip suppliers based on differing market requirements for 5G networks. The Company designs hardware in accordance with end-customer product security requirements and obtains relevant product safety certifications. In addition, as some products are deployed as central office equipment, appropriate protection measures for installation and usage are also taken into account. The Company further integrates software-based detection and defense mechanisms to mitigate the risk of physical intrusion.

Firmware Design

Gemtek's platform selection also considers customer requirements for the security of the software and firmware execution environment, with preference for platforms that support Secure Boot and a Trusted Execution Environment (TEE). In addition, all installed software and firmware must undergo code signing and encryption to prevent the installation of unauthorized or uncertified software and firmware.

Software Design

In software design, the Company incorporates the principles of a Zero Trust architecture to enhance data security for product and service users. This includes providing authentication capabilities, secure communication channels, and data encryption services

- 1 All connections and device access interfaces must use pre-established secure channels and comply with defined password complexity policies to access the relevant equipment. These secure channels are primarily based on SSL/TLS and are established only after mutual authentication between the communicating parties.
- 2 During operation, devices not only record real-time operational data but also log all relevant external access and system activities to serve as a reference for subsequent system operations and management.
- 3 Unnecessary services and drivers are removed from the devices to reduce the risk of system vulnerabilities.
- 4 The operating systems and open-source software applications used are regularly monitored for known vulnerabilities, and firmware updates or security patches are applied as needed in a timely manner.
- 5 Appropriate software tools and systems are used to perform system vulnerability detection and scanning, as well as source code detection and scanning of the equipment. If vulnerabilities are identified, appropriate remediation measures are implemented.
- 6 Software Version Control and Verification: Software development requires rigorous version control and verification to ensure the security of the Software Development Lifecycle (SDLC). This enables collaboration among development, operations, and security teams, thereby reducing information security operational costs for application systems. Software Composition Analysis is integrated into the software development workflow to enhance software security quality.
- 7 Programming logic and practices are optimized and improved through training and knowledge sharing to prevent system vulnerabilities and reduce system performance degradation caused by external attacks.
- 8 Third-party auditing firms are commissioned to conduct comprehensive product validation. This comprehensive testing covers application security, web vulnerability detection and scanning, and host vulnerability detection and scanning to identify whether untrusted applications or unsafe network services exist. If any vulnerabilities or weaknesses are discovered, they are remediated immediately.

• Customer Privacy

Gemtek Technology strictly complies with customer agreements and non-disclosure commitments. To strengthen intellectual property protection and personal data privacy management, the Company has established the "Office Information Security Management Procedure" and the "Information Security Management Manual," and has implemented an ISO 27001 Information Security Management System to standardize the management of relevant operations.

All IT business partners are required to sign non-disclosure agreements, and employees are also required to sign confidentiality agreements to ensure compliance with their confidentiality obligations. In addition, a robust customer data protection mechanism has been established, covering system access control, encrypted data transmission, antivirus protection, and restrictions on storage media usage to prevent unauthorized access and disclosure. This comprehensive framework safeguards data against theft, loss, or leakage. Through these stringent security measures across all levels, the Company effectively prevents customer data from being compromised and upholds the highest standards of customer privacy protection.



2

Products and Services

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2.2 Circular Economy	53
2.3 Product Health and Safety	58
2.4 Customer Relations	60



Product R&D and Safety

Material Topics : Innovation and R&D, Green Products, Circular Economy, Customer Relations

Management Objective

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 an infringement notice, the Company will process the matter in accordance with the "IP Warning Letter Handling Procedure."
- Product management remedial actions are carried out in accordance with the guidelines set forth in the "Production Emergency Response Operating Procedures".
- If a product is discovered to have a significant defect or potential to seriously affect consumer health and safety, the matter will be handled in accordance with the "Defective Product Voluntary Recall 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).
- The departments responsible for customer relations include the Sales Division and the Quality Assurance Division.

Actions

- The Company has established various internal regulations, including the "Patent Application Management and Incentive Regulations," the "Operational Procedures for Customer Service and Satisfaction Surveys," the "Production Emergency Response Operating Procedures," and the "Defective Product Voluntary Recall Operating Procedures."
- 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 a "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 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 2025, Gemtek invested NT\$1,064,609 thousand in R&D, accounting for 6.45% of its annual revenue.
- In 2025, investment in R&D equipment totaled NT\$47,093 thousand.
- In 2025, the Company invested NT\$5,036 thousand in patent application and maintenance.
- As of the end of December 2025, Gemtek had filed 531 patent applications, with 212 invention patents and 134 utility model and design patents approved.
- As of the end of December 2025, Gemtek held a total of 32 registered trademarks worldwide.
- In 2025, there were no reported instances of patent infringement lawsuits.
- In 2025, Gemtek conducted carbon footprint assessments for 6 products and 1 product environmental impact assessment.
- In June 2025, Gemtek obtained a total of 2 Carbon Footprint Labels from the Ministry of Environment in Taiwan.
- In 2025, post-consumer recycled (PCR) plastic components accounted for 26.61% of the Company's total plastic procurement.
- In 2025, FSC-certified and recyclable packaging materials accounted for 58.83% of the Company's total packaging material procurement.
- In 2025, the on-time closure rate for customer complaints reached 100%.
- In 2025, the customer satisfaction survey score was 89.8, placing the Company within the "Grade A (Satisfactory)" range.

Management & Evaluation Mechanism

- Under the "Patent Application Management and Incentive Regulations," employees are encouraged to engage in innovative and creative activities and to secure patent rights for their contributions.
- Customer satisfaction surveys and evaluations are conducted in accordance with the "Operational Procedures for Customer Service and Satisfaction Surveys." Feedback and suggestions gathered from these surveys are transformed into quantitative data, which guide relevant departments to implement continuous improvements, thereby enhancing overall service quality and customer loyalty.

2.1 R&D and Patents

· R&D and Patent Deployment Strategy

Gemtek Technology is committed to the R&D and design of new products. In 2025, the company invested NT\$1,064,609 thousand in R&D, with an aggregate investment of NT\$3,306,385 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 advancing its wireless multimedia products to meet dynamic market demands. For details on the company's new product development plans in 2025, please refer to pages 81-82 of the Gemtek Technology Co., Ltd. 2025 Annual Report.

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

Item	2023	2024	2025
R&D Expenses (NT\$ thousand)	1,069,512	1,172,264	1,064,609
R&D-to-Revenue Ratio (%)	4.09	4.57	6.45

As of the end of December 2025, Gemtek Technology had filed a total of 531 patent applications, with 212 invention patents and 134 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 Applications and Trademark Statistics (Over the Past Three Years)

	2023	2024	2025
Patent Applications (Cumulative)	502	518	531
Invention Patents (Granted)	207	210	212
Utility Model Patents (Granted)	93	104	112
Design Patents (Granted)	18	20	22
Registered Trademarks (Cumulative)	32	32	32

• Intellectual Property Rights Management

Gemtek Technology places great emphasis on the protection and development of intellectual property rights. In addition to actively driving R&D innovation, the Company adheres to the principle of respecting the intellectual property rights of others to ensure that all business operations comply with regulatory requirements. The Company will take necessary legal actions against any infringement of its intellectual property rights to safeguard corporate interests and long-term competitive advantages. To mitigate potential infringement risks, the Company continuously strengthens its intellectual property rights management system and enhances internal compliance awareness and management capabilities through employee education and training. Besides including promotional sessions on intellectual property rights protection policies in the orientation training for all new hires, in 2025, 4 physical training sessions regarding intellectual property rights management and software usage regulations were specifically provided to R&D personnel. Furthermore, a total of 17 information security and confidential information protection training sessions, delivered through both physical and online channels, were conducted for all employees. The intellectual property rights management plan and its execution status for this year were reported to the Board of Directors on December 10, 2025.

• Infringement Handling Procedure

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 requests external patent firms to provide information on the countries and numbers of patent applications and grants filed by competitors. This approach not only helps the company gain insight into competitors' R&D activities, but also enables Gemtek to monitor the technological landscape of the networking and communications industry, including the maturity, distribution, and development trends of relevant technologies. Ultimately, these insights effectively 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, including but not limited to 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." In 2025, there were no incidents of intellectual property rights infringement.

Special Feature

5G RedCap: Driving Global Smart Transformation

Amid the global shift toward "Industry 4.0" and "Sustainable Cities," stable and efficient communications technology serves as an indispensable cornerstone. Gemtek's 5G NR RedCap Dongle, powered by the Qualcomm SDX35 chipset and built on the latest 3GPP Release 17 RedCap technology, combines exceptional global band compatibility with low power consumption, making it a key enabler for enterprises seeking to advance their ESG objectives and drive smart manufacturing initiatives.

Through its highly efficient and low-power connection design, the 5G RedCap Dongle assists enterprises in effectively reducing energy consumption during large-scale smart equipment deployments. Furthermore, its compact, portable architecture extends the lifespan of existing equipment, thereby reducing electronic waste. With its global band support, it also applies to medical communications, distance learning, and remote infrastructure development, helping expand digital access and promote inclusive connectivity. By pairing centralized management with remote maintenance, enterprises can track equipment status in real time, enhance operational transparency, and reduce the environmental burden of manual inspections and business travel. These advantages ultimately reflect Gemtek's long-term commitment to leveraging RedCap technology to accelerate the evolution of smart manufacturing, smart factories, and smart cities.



2.2 Circular Economy

• Materials 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 materials (e.g., cartons and pallets) account for 29.89% of the total material weight. Non-renewable materials, including plastic and aluminum casings, comprise the remaining 70.11%.

A portion of the structural plastic parts procured by the Company is made from post-consumer recycled (PCR) plastics. While ensuring 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 2025 Material Usage

Year	Taiwan Headquarters		Gemtek Kunshan		Gemtek Vietnam	
Item	(kg)	(%)	(kg)	(%)	(kg)	(%)
Renewable Materials	12,111.45	39.88%	136,710	44.99%	2,836,145.47	29.38%
Non-Renewable Materials	18,261.93	60.12%	167,152	55.01%	6,816,022.63	70.62%
Total	30,373.38	100%	303,862	100%	9,652,168.10	100%

• Sustainable Materials

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 2025, PCR plastic components accounted for 26.61% of Gemtek's total plastic procurement value.

Gemtek Technology's Procurement Value Ratio of Recycled and PCR Plastics (Over the Past Three Years)

Item	2023	2024	2025
Recycled Plastic Specifications	≥65% ABS · PC+ABS or PC		
PCR Procurement Value Ratio (Yearly)	12.10%	24.29%	26.61% 

During the early stages of packaging design, Gemtek works to increase the use of recycled paper or Forest Stewardship Council (FSC)-certified paperboard products. In 2025, FSC-certified or recyclable packaging materials accounted for 58.83% of the Company's total packaging procurement value.

Gemtek Technology's Procurement Value Ratio of Sustainable Packaging Materials (Over the Past Three Years)

Percentage of Renewable Materials Used	2023	2024	2025
Sustainable Packaging Specifications	Paper made from recycled pulp or FSC-certified sources		
Sustainable Packaging Procurement Value Ratio (Yearly)	28.50%	37.32%	58.83% 

· Product Life Cycle Assessment

In accordance with the ISO 14040 and ISO 14044 standards, Gemtek has established comprehensive technical capabilities for Product Life Cycle Assessment (LCA) to fully examine the environmental impacts generated by products at each stage. For this LCA project, the wireless network signal extender (WiFi Extender), a flagship product sold to the European market, is the primary subject of study.

To ensure the scientific rigor and consistency of the analysis, this assessment was conducted with reference to the European Union's Product Environmental Footprint (PEF) Guide and the ISO 14025:2006 standard. The inventory boundary covers a complete "cradle-to-grave" life cycle, including raw material acquisition, manufacturing, distribution, product use, end-of-life transportation, and waste treatment. In terms of analytical tools, we implemented SimaPro software alongside the latest Ecoinvent database to ensure the quality and accuracy of the environmental impact factors. The assessment framework comprises two major dimensions. The "Environmental Impact Indicators" quantify 25 potential environmental impacts, such as global warming, resource depletion, acidification, eutrophication, and ozone depletion. Meanwhile, the "Resource Use Indicators" provide an in-depth analysis of both renewable and non-renewable energy and resources.

In 2025, we successfully completed the environmental impact assessment of our first product. The results show that the WiFi Extender has a global warming potential (GWP) of 31.3 kg CO₂e and a renewable energy use of 66.6 MJ. This data not only enables us to accurately identify environmental hotspots across different stages of the product life cycle, but also lays a solid foundation for driving future carbon reduction initiatives and environmental optimization strategies.

Looking ahead, Gemtek will continue to expand the scope of product LCA and deepen our understanding of the environmental impacts of various product types to enhance overall environmental performance. We will also actively apply LCA results to new product development, green design, and supply chain management. Through concrete actions such as reducing material consumption and improving energy efficiency, we will continuously enhance the environmental performance of our products and move steadily toward a sustainable future.

WiFi Extender: Environmental Impact Assessment Results

Environmental Impact Indicators	Unit	Total Value
Acidification Potential (AP)	mol H ⁺ eq.	2.51E-01
Global Warming Potential (GWP)	kg CO ₂ eq.	3.13E+01
Freshwater Ecotoxicity	CTUe	2.59E+02
Particulate Matter (PM)	disease inc.	1.80E-06
Eutrophication Potential (EP)	kg P eq.	4.56E-01
Photochemical Ozone Creation Potential (POCP)	kg NMVOC eq.	1.30E-01
Human Toxicity (Cancer Effect)	CTUh	1.88E-08
Human Toxicity (Non-Cancer Effect)	CTUh	9.19E-07
Ionizing Radiation	kBq U-235 eq	8.50E+01
Land Use	Pt	1.83E+02
Ozone Depletion Potential (ODP)	kg CFC11 eq	2.23E-06
Abiotic Depletion Potential (ADP) for Elements (Metals, Minerals)	kg Sb eq.	2.42E-03
Abiotic Depletion Potential for Fossil Resources (ADPf)	MJ	2.07E+03
Water Use / Water Consumption	m ³ depriv.	8.47E+00

• Green Design

Gemtek has completed the first phase of testing and validation for its energy-efficient product design. 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 principles.

In the second phase, design efforts focused on a smart energy management system built around the System-on-Chip (SoC). By combining AI-powered energy management capabilities integrated into the chipset with dynamic radio frequency power control, the system automatically adjusts power consumption based on real-time network traffic and usage conditions, further improving energy efficiency. The design incorporates AI-driven power management features, leveraging the SoC's built-in Dynamic Voltage and Frequency Scaling (DVFS) traffic-aware power optimization technology and sleep/wake controls. These capabilities enable the system to adapt to varying operating conditions and automatically optimize power consumption during both low-traffic nighttime periods and high-demand, multi-user scenarios.

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:



To proactively respond to global sustainability trends, Gemtek has embedded environmental considerations into the core of its research and development efforts. The Company has established strategic green product design objectives focused on “Eco-Aesthetics and Material Innovation,” “Minimalist Product Design and Plastic-Reduced Packaging,” and “Smart Logistics and Low-Carbon Transportation.” In addition to leveraging CAE simulation tools and intelligent container loading software to enhance R&D precision, we adopt a comprehensive Product Life Cycle Assessment (LCA) approach to transform low-carbon materials into aesthetically appealing products with strong market competitiveness.

To further strengthen the implementation of our green product design strategies, Gemtek continuously enhances the capabilities of its R&D personnel in sustainable design and product development through targeted training and competency-building programs. Through a structured training framework, we deepen our R&D teams’ understanding of green design principles and their practical applications. Training topics include green design principles, sustainable material applications, and life cycle thinking, enabling R&D personnel to incorporate environmental and low-carbon considerations from the earliest stages of product development. In doing so, sustainability principles are integrated throughout the R&D process. In 2025, a total of 77 training attendances were recorded for green design and sustainable product development programs.

By manufacturing eco-friendly, low-carbon products, Gemtek minimizes environmental impacts while delivering innovative solutions that offer both high quality and sustainable value to our customers.

1. Eco-Aesthetics and Material Innovation

Gemtek goes beyond pursuing recycling rates. We are committed to transforming sustainable concepts into visual aesthetics, establishing a strong and distinctive green brand identity.

Mica-Composite PCR Plastics: Defining Low-Carbon Aesthetics

Inspired by the concept of circular utilization of waste resources, our R&D team developed an innovative material solution by incorporating natural mica particles into post-consumer recycled (PCR) plastics. This technology gives the device enclosure a natural, stone-like speckled appearance, enhancing its distinctive eco-friendly aesthetic. More importantly, due to the material's natural, rustic appeal, this approach completely eliminates the need for the traditional painting process. As a result, it not only reduces volatile organic compounds (VOCs) during manufacturing, but also significantly improves the enclosure's recyclability.

CAE-Enabled Digital Manufacturing: Precisely Addressing Material Challenges

To address the instability of PCR blends and potential molding defects associated with mica particles, we implemented an advanced CAE (Computer-Aided Engineering) mold flow analysis software. Through big data analysis and physics-based simulations, we precisely optimized pressure and temperature parameters throughout the injection molding process. This approach successfully mitigates shrinkage and flow mark defects, ensuring that these eco-friendly materials not only support our sustainability objectives but also meet industrial-grade standards for high precision and structural strength.

2. Minimalist Product Design and Plastic-Reduced Packaging (Design & Packaging)

Guided by the principles of “Design for Recycling (DfR),” we simplify product structures at the source to reduce the burden on Earth's resources.

Screwless, Easy-to-Disassemble Structures:

We widely adopt snap-fit assemblies and modular structures in place of conventional metal screw fastenings. This approach not only improves production-line assembly efficiency but also enables recyclers to disassemble products more quickly and with lower energy consumption at the end of their service life, creating true circular economy value.

100% Eco-Friendly Packaging Solutions:

- **Sustainable Pulp Outer Cartons:** We prioritize the use of FSC-certified paper and high recycled-content pulp to support the responsible stewardship of forest resources.
- **Plant-Fiber Inner Bags:** We replace conventional fossil fuel-based PE plastic bags with bio-based bags derived from plant fibers.
- **Mono-Material Packaging Design:** For cable fastening applications, we introduce paper-based wrapping ties to replace traditional PE plastic ties. Through this all-packaging mono-material strategy, consumers can recycle packaging materials without the need for complex sorting, significantly enhancing the circularity of paper resources.

3. Smart Logistics and Low-Carbon Transportation (Green Logistics)

Gemtek extends its carbon reduction efforts beyond individual products to the global supply chain, leveraging digital tools to maximize logistics efficiency.

Pallet Efficiency Optimization:

We regard packaging dimensions as an integral part of product design and maintain a stringent target of achieving pallet area utilization rates exceeding 85%. Through precise geometric calculations, we minimize unused space during transportation, ensuring that each shipment carries the maximum possible number of products.

Container Loading Software Optimization and Carbon Reduction:

We implemented professional container-loading software with modular design support for optimization. Using digitally simulated loading configurations, we effectively increase container loading density and maximize space utilization. While maintaining transport quality and shock protection, this approach significantly reduces the carbon footprint per unit of product, transforming smart logistics into measurable carbon reduction outcomes.



The Authentic Beauty of Rebirth

By utilizing 100% recycled plastic, we give resources a second life. Our unique matte speckled finish is more than a badge of sustainability; it naturally masks wear and tear, ensuring the device remains timeless elegant throughout its extended lifecycle.



To meet customer requirements and investor expectations, Gemtek began conducting ISO 14067 product carbon footprint verifications in 2023. As of the end of 2025, 6 product carbon footprint 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.



Green Product Design Case Study: Smart Power Management

Through hardware and software integration, Gemtek uses an MCU to monitor internal temperatures for precise thermal management. This achieves an ideal balance between performance and power consumption, ensuring the hardware consistently operates within its optimal power envelope. In addition, the system incorporates scheduled energy-use adjustments across multiple defined modes, including Maximum, High, Normal, Idle, Sleep, Hibernation, and Power Off. These modes allow the equipment to automatically switch to the appropriate energy-saving setting during late-night or idle periods, eliminating unnecessary power consumption. Coupled with the value-added feature of real-time power monitoring, this setup provides customers with the data analytics needed to gain deeper insights into product power consumption, streamline carbon footprint analysis, and enable seamless remote control.

Using a Home Gateway as an example, the device consumes 9.6W with all functions enabled (Power ON). When Wi-Fi, VoIP, and XGSPON are sequentially deactivated, power consumption drops to 4.3W. Once it enters the extreme power-saving mode, power consumption can be further reduced to as low as 0.025W. Based on average household usage habits, this can save approximately 20 kgCO₂e per year. This data demonstrates that smart power management enabled by MCUs can substantially boost a product's green competitiveness, offering a highly effective pathway toward achieving ESG energy-saving goals.

2.3 Product Health and Safety

To comply with international environmental regulations, safeguard customer health and safety, and meet client requirements, Gemtek 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 required to be discontinued 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 global laws and regulations while meeting customer-specific standards. These measures enable both suppliers and employees to clearly understand relevant requirements, thereby supporting environmental protection and reducing ecological impact.

• Product Safety Certification

As a leading global manufacturer of wireless communication systems, Gemtek supplies products that are sold and marketed by our clients worldwide. We tailor our products to meet the specific requirements of our global customers while ensuring that product labeling complies strictly with applicable national laws and regulations. To fulfill these commitments, all mass-produced items undergo mandatory safety and telecommunications certifications required for export to their respective destination markets. These certifications include ANATEL (Brazil), BSMI (Taiwan), CE (Europe), FCC (USA), IC (Canada), KCC (Korea), NCC (Taiwan), SRRC (China), UL (USA/Canada), and TELEC (Japan), alongside international product safety standards such as UL60950-1, UL62368-1, IEC60950, IEC62368-1, EN60950, and EN62368-1.

• Product Hazardous Substance Management

During the product design phase, Gemtek implements the IECQ QC080000 Hazardous Substance Process Management (HSPM) system and the Environmental Hazardous Substance (EHS) management system to ensure that all components and packaging materials comply with applicable regulations, including RoHS, REACH, Battery Directives, Halogen-Free (HF) standards, and regional environmental requirements such as California Proposition 65. These systems ensure that all products manufactured by the Company meet customer requirements as well as international environmental regulations. In 2025, 100% of Gemtek's product lines complied with all applicable hazardous substance regulations and customer specifications, resulting in zero HSF-related customer complaints and no major adverse feedback related to regulatory non-compliance or customer requirement violations.

In addition, to effectively manage hazardous substances, Gemtek adopted the IEC 62474 declarable substance list and its associated management policies into our internal Environmental Hazardous Substance (EHS) management 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.

Hazardous Substance Regulations or Directives	Regulatory Requirements and Compliance
RoHS	RoHS regulates and restricts the use of hazardous substances in electrical and electronic equipment. All of the Company's products are 100% compliant with RoHS requirements. Through supply chain management and material control, the Company ensures that restricted substances do not exceed the prescribed threshold limits.
REACH 1907/2006	REACH is the European Union regulation governing the Registration, Evaluation, Authorisation, and Restriction of Chemicals. It focuses heavily on notification and control requirements for Substances of Very High Concern (SVHC). All of the Company's products are 100% compliant with REACH requirements.
Ca Prop 65	California Proposition 65 requires products sold in the State of California to provide disclosures and warnings if they contain chemicals known to cause cancer or reproductive toxicity. All of the Company's products sold in the United States are 100% compliant with these requirements, ensuring that chemical substance usage in our products meets US Environmental Protection Agency standards.
TSCA	TSCA regulates chemical substances manufactured, imported, or sold in the US market, including restrictions on specific high-risk substances such as Persistent, Bioaccumulative, and Toxic (PBT) substances. All of the Company's products are 100% compliant with TSCA requirements.
(EU)2019/1021	The European Union regulates the prohibition and restriction of Persistent Organic Pollutants (POPs) to reduce their long-term risks to human health and the environment. All of the Company's products are 100% compliant with (EU) 2019/1021 requirements.
French Mineral Oil Restriction	France imposes strict restrictions on the use of mineral oils in packaging and printed materials. All packaging materials used for the Company's products sold in France are 100% compliant with these regulations.
IEC 62474	All of the Company's products are 100% covered under the management scope of the IEC 62474 declarable substance list. Whenever the list is updated or revised, the Company promptly updates its systems to ensure that product substance information remains compliant with the latest regulatory requirements.

Gemtek incorporates product life cycle management principles to establish corresponding control and verification mechanisms for product health and safety across the "product design phase," "manufacturing process," and "pre-shipment stage" to guarantee that its products 100% comply with regulatory requirements. Through customer satisfaction surveys and product emergency recall mechanisms, the Company continuously strengthens its product health and safety design processes to provide customers with a safer user experience. In 2025, all products shipped by the Company complied with international safety standards and applicable regulations, with zero incidents causing significant impacts on consumer health and safety, and no records of product recalls due to regulatory non-compliance regarding product and service safety.



2.4 Customer Relations

In its pursuit of sustainable business growth, Gemtek has always regarded customer satisfaction as a core driver of its development. To ensure high product quality and reliable delivery performance, the Company has upgraded its automated production lines to reduce the risk of human error at the source and continuously refine product quality. In addition, Gemtek is committed to optimizing supply chain costs and strengthening its procurement capabilities, ensuring a stable supply of manufacturing resources while delivering the benefits of effective cost management to its customers. While maintaining strong partnerships with existing customers, the Company proactively expands into new product areas and cultivates relationships with prospective customers, striving to build long-term partnerships based on mutual trust. We firmly believe that by continuously elevating service quality and innovation capabilities, we can join forces with our customers to create greater economic and social value.

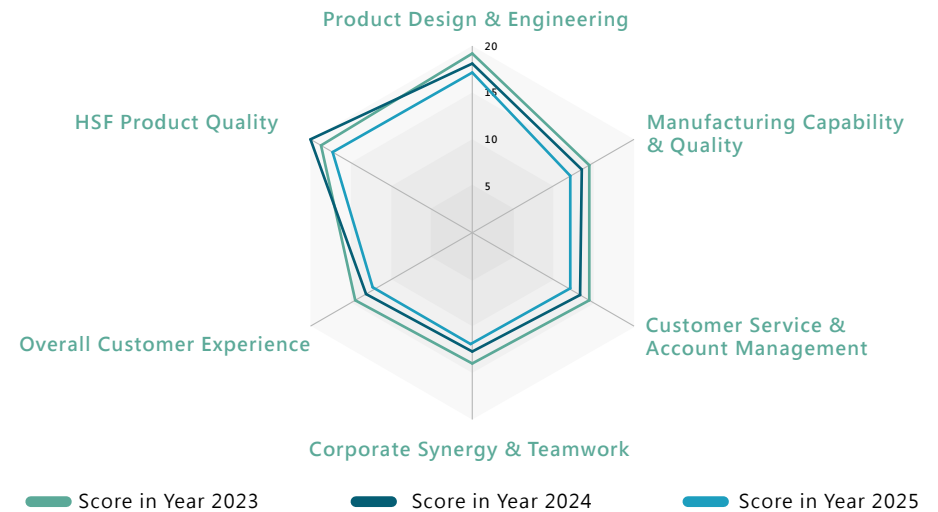
• Customer Satisfaction

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 management procedures, customer satisfaction survey mechanisms, and customer complaint handling procedures to accurately identify problems and determine responsibility based on customer feedback. An annual customer satisfaction survey is conducted among the company's top ten customers, 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 customer 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 2025, there were no customer complaints or significant feedback regarding hazardous substances (HSF) resulting from regulatory violations or failure to meet customer requirements. All quality-related complaints were received and successfully resolved, achieving a 100% on-time closure rate.

The Company adopts a tiered customer satisfaction rating system, with evaluation results categorized into three levels: Grade A (85–100 points, Satisfied), Grade B (75–84 points, Fair), and Grade C (below 75 points, Dissatisfied). In 2025, Gemtek achieved a customer satisfaction score of 89.8, placing it firmly within the Grade A (Satisfied) category. Among all evaluation criteria, the Company's performance in HSF Product Quality received the highest level of customer recognition, demonstrating its strong performance in green manufacturing and product compliance. The valuable feedback and recommendations received from customers have been incorporated into the Company's continuous improvement efforts. Through in-depth analysis and cross-functional action planning, Gemtek remains committed to continuously enhancing service quality and serving as a trusted long-term sustainability partner to its customers.

Gemtek Customer Satisfaction Scores Over the Years

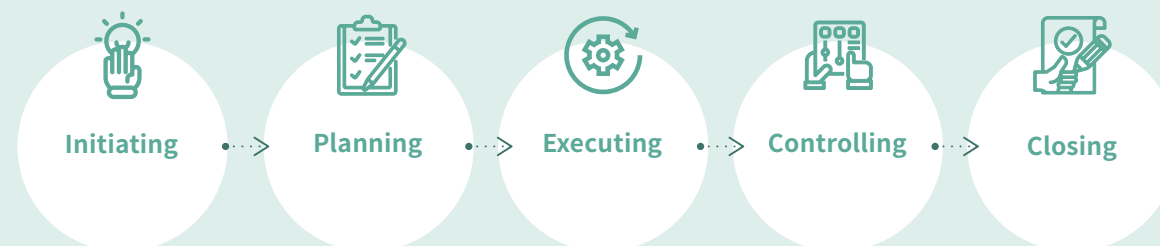




Customer Project Management

Gemtek Technology's project management framework is built around five key phases: Initiating, Planning, Executing, Controlling, and Closing. Project initiation officially begins once authorization is received. However, in practice, project sponsors and project 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

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Supply Chain Management

Material Topic : Sustainable Supply Chain

Management Objective

Gemtek Technology proactively implements supply chain management by building long-term, mutually supportive partnerships 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 to fulfill corporate social responsibility, establish a sustainable supply chain, and create 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,” and suppliers are required to make improvements within a specified timeframe as outlined in the “Corrective Action Procedures.”

Responsibility

- The Procurement Division leads the supplier selection process through a cross-functional team comprising representatives from the Quality Assurance, Research and Development, and Environmental Health and Safety departments.
- The Sustainable Development Implementation Team has established a Sustainable Supply Chain Task Force, led by the Head of Procurement.

Actions

- New suppliers are required to sign an “Environmental Protection Declaration,” “Supplier Code of Conduct,” and “Supplier RBA Code of Conduct Commitment Statement.”
- Annual due diligence is conducted to strengthen the Company’s conflict minerals management system. Suppliers are required to verify that the minerals used in their products are sourced from conflict-free areas.
- Supplier evaluations are conducted regularly, with sustainability performance incorporated into decisions regarding order allocation and long-term partnerships.

Results

- Supplier response rate for conflict minerals surveys reached 97.9%.
- Completion rate for suppliers signing the Supplier Social Responsibility Assessment Form reached 93%.
- Completion rate for suppliers signing the Supplier RBA Code of Conduct Commitment Statement reached 92%.
- Completion rate for suppliers signing the Environmental Protection Declaration and Halogen-Free Declaration achieved 100%.
- Quarterly evaluations of 266 suppliers identified no high-risk (Level C or D) suppliers.
- RBA audits were conducted on 20 key suppliers, all of which passed without any significant findings.
- Quality and hazardous substance audits were conducted on 17 suppliers in accordance with the CLCA (Closed-Loop Corrective Action) procedures, and all suppliers passed the audits.
- Due diligence was conducted on 10 suppliers, with no high-risk issues or significant incidents identified.
- Anti-Bribery Due Diligence for Specific Transactions was conducted on suppliers with transaction amounts exceeding NT\$150 million, achieving a 100% completion rate.
- In 2025, Gemtek hosted an ESG Supplier Seminar addressing international carbon-reduction trends and customer requirements, attended by 92 suppliers.
- Gemtek Taiwan Headquarters implemented the ISO 20400:2017 Sustainable Procurement Guidelines and obtained third-party certification.

Management & Evaluation Mechanism

- Supplier risk assessments are conducted annually, and corresponding audit plans are developed in accordance with the “Supplier Evaluation and Audit Guidelines.”
- Conflict minerals surveys of suppliers are carried out annually, in accordance with the “Conflict-Free Minerals Operating Guidelines.”
- Supplier due diligence is conducted annually in accordance with the “Supplier Management Procedures” and the “Anti-Bribery Due Diligence and Control Measures Management Procedures.”

3.1 Supply Chain Overview



Sustainable Procurement Policy

Compliance with Regulations and International Standards

Gemtek strictly adheres to the applicable laws and regulations of operational locations, and follows the guidelines of "ISO 20400 Sustainable Procurement," the "Ten Principles of the UN Global Compact (UNGC)," and the "Responsible Business Alliance (RBA) Code of Conduct." The Company's procurement activities comprehensively incorporate requirements related to human rights, health and safety, environmental protection, ethics, and social responsibility to ensure compliance with legal standards, global initiatives, and corporate policies.

Integration of ESG Core Elements

Gemtek integrates the three pillars of Environmental, Social, and Governance (ESG) into procurement decision-making and supplier management processes, including supplier selection, contract terms, risk management, and performance evaluation, thereby embedding sustainability principles into procurement practices.

Shared Responsibility in the Supply Chain

Gemtek establishes long-term, resilient partnerships with suppliers, supports diversity and inclusion, and drives suppliers to fulfill their social and environmental responsibilities through audits, education and training, capability development, and guidance programs, thereby strengthening sustainability performance across the supply chain.

Prioritizing Green Procurement

Gemtek gives priority to procuring products and services with sustainable attributes, including eco-labels, resource reuse and recycling, and energy-efficient and low-carbon solutions. The Company also promotes waste reduction initiatives through reuse and recycling and implements emissions reduction measures to minimize greenhouse gas emissions.

Prohibition of Conflict Minerals and Improper Sourcing

Gemtek requires suppliers to comply with its Conflict-Free Minerals Declaration and to establish material traceability and review mechanisms to ensure that raw materials are not sourced from regions associated with armed conflict, human rights abuses, or illegal mining.

Risk Prevention and Transparent Disclosure

Gemtek establishes procurement risk identification and tiered management mechanisms, strengthens oversight and audits of high-risk suppliers, and promotes information transparency to enhance supply chain governance and stakeholder trust.

Mitigating Environmental Impact and Responsible Management

Gemtek prioritizes the use of third-party certified and traceable materials and ensures that the procurement of raw materials and components complies with applicable requirements for restricted substances and conflict minerals. The Company minimizes the potential environmental impact of its procurement activities to prevent adverse impacts on the environment and ecosystems.

Continuous Improvement and Performance Monitoring

Gemtek establishes sustainable procurement performance indicators and monitoring mechanisms, periodically reviewing implementation outcomes to support management reviews and continuous improvement, thereby ensuring the effectiveness and consistency of this Policy.





Gemtek Sustainable Supply Chain



Gemtek Technology actively integrates sustainable development principles and strengthens supply chain resilience across its global operations. We regard sustainable procurement as a critical pathway to fulfilling corporate social responsibility. Beyond meeting delivery and service requirements to enhance quality and competitiveness, we are committed to strengthening our sustainability capabilities, mitigating potential supply risks, and enhancing customer satisfaction and overall supply chain competitiveness. To this end, the Company has formulated its Sustainable Procurement Policy with reference to the ISO 20400:2017 Sustainable Procurement—Guidance, the Ten Principles of the UN Global Compact (UNGC), the Responsible Business Alliance (RBA) Code of Conduct, and our Corporate Sustainability Best Practice Principles. This Policy applies to Gemtek Technology Co., Ltd. and its affiliated companies. It covers areas such as material and product procurement, supplier relationships, environmental issues, labor practices, and human rights. The Policy was approved by the General Manager, formally announced, and implemented.

To strengthen the resilience and competitiveness of its value chain, the Company has aligned its procurement management practices with international standards. In 2025, Gemtek Taiwan Headquarters implemented the ISO 20400:2017 Sustainable Procurement—Guidance and obtained third-party certification. The principles of this management system have also been extended to Gemtek Vietnam, embedding sustainable procurement processes into the Company's daily operations and management.



Taiwan
Headquarters

ISO 20400:2017 Sustainable Procurement -
Guidance Certification

• Local Procurement

In response to customer demand and global capacity planning, Gemtek's manufacturing bases currently include Taiwan and Vietnam. In addition, the Company's procurement division works closely with suppliers to strengthen the resilience of its global supply chain. The primary materials used in Gemtek's products include integrated circuits (ICs), printed circuit boards (PCBs), cables, diodes, and capacitors. Notably, communication chipsets, which are among the Company's most critical materials, are sourced primarily from designated overseas suppliers. Given the longer lead times associated with 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 disruptions due to material shortages. Domestic suppliers are long-standing partners whose products have been qualified and approved 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 stoppages due to material or component shortages to date.

In 2025, Gemtek Group had 428 suppliers with transaction records across its manufacturing facilities, with local suppliers^{Note} accounting for 43% of the Group's total procurement spending. To support local procurement, each Gemtek facility strategically plans its purchasing activities based on local operational requirements and regional conditions. This approach helps reduce operational costs and supply chain risks while lowering transportation costs and greenhouse gas emissions. It also enhances supply chain quality and service, allows the Company to better monitor raw material supply, and strengthens production stability, thereby creating long-term sustainable value.

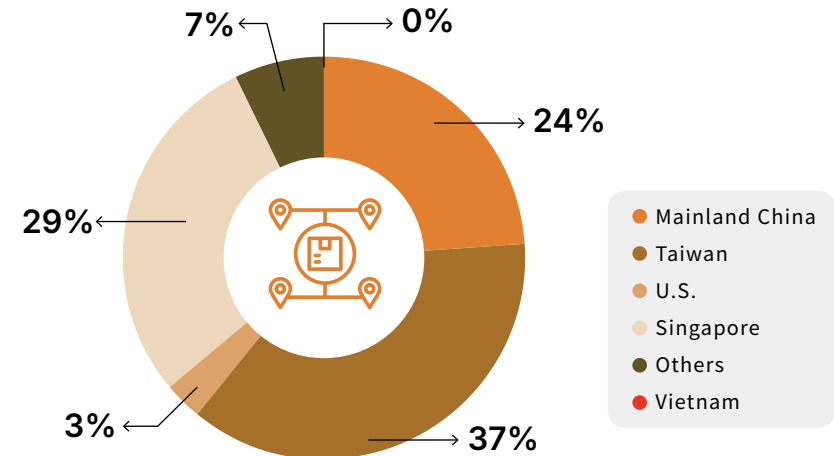
Note:

1. Taiwan Headquarters: Local suppliers refer to those located in Taiwan.
2. Gemtek Vietnam Plant: Local suppliers refer to those located in Vietnam.

• Sustainable Procurement Training

Given the growing complexity of the sustainability landscape, Gemtek provides professional training courses from time to time to procurement personnel and integrates sustainability topics into its existing procurement training program. Through continuous training and development, the Company not only builds a highly skilled procurement team but also strengthens collaboration across supply, logistics, and manufacturing functions. This holistic approach enhances the Company's ability to accurately identify supply chain risks, improve resource efficiency, and increase supply chain transparency, thereby supporting its long-term competitiveness. In 2025, the Company organized 8 training sessions, with a total of 163 attendees and 389.4 training hours.

Gemtek Technology's Global Supply Chain Distribution in 2025



Internal Courses

Course Title
ISO 20400 Sustainable Procurement Training

External Courses

Course Title
Sustainability, Integrity Governance, and AI-related Courses (including IFRS, ISO 37001, ISO 14067, AI, etc.)

3.2 Responsible Supplier Management

Gemtek recognizes the importance of corporate social responsibility. In response to the escalating impacts of climate change, the Company views supplier management as one of the key approaches to fulfilling its social responsibility. The Company's procurement division follows the six core principles set forth in the Supplier Code of Conduct: Management Systems, Labor, Health and Safety, Environment, Ethics, and Corporate Responsibility. These principles serve as the standards of conduct and management principles that suppliers are expected to uphold when establishing and maintaining business relationships with the Company.

In addition, suppliers are required to sign relevant documents, including the "Integrity Commitment Statement," "Environmental Protection Declaration," "Supplier Social Responsibility Assessment Form," and "Supplier RBA Code of Conduct Commitment Statement." Since 2019, Gemtek's Green Supply Chain EHS Compliance Platform has enabled suppliers to upload these signed documents electronically, streamlining follow-up management and statistical analysis. Through information sharing, we aim to gain deep insights into market dynamics and supplier trends, thereby developing sustainable supplier relationships and strategies.

Supplier Compliance and Commitment Documents

Signed Documents	Document Description
Integrity Commitment Statement	Ensures that no bribery or other undue advantages occur between the supplier and Gemtek Technology during commercial transactions.
Environmental Protection Documents	Requires all raw material suppliers to sign the "Environmental Protection Declaration" and "Halogen-Free Declaration" to ensure every raw material complies with international safety requirements, including the latest RoHS Directive, REACH Regulation, Gemtek's EEE Restricted Substances Control Procedures, and other relevant environmental regulations. These requirements are intended to prevent environmental degradation while ensuring that business partners understand the Company's commitment to environmental sustainability.
Supplier Social Responsibility Assessment Form	To implement supplier due diligence 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 environment, ethical business practices, information security, responsible sourcing of minerals, and risk management. These criteria are used as the basis for supplier selection.
Supplier RBA Code of Conduct Commitment Statement	To ensure a safe working environment, respect for workers' rights, and that all business activities comply with applicable legal and regulatory requirements. The document includes commitments to not employ child labor, protect the rights of underage workers, and prohibit all forms of forced labor.

Gemtek Technology's Supplier Commitment Document Signing Status (Over the Past Three Years)

Commitment Document \ Year	2023	2024	2025
Number of Suppliers	365	426	428
Integrity Commitment Statement	89%	89%	90%
Environmental Protection Declaration	100%	100%	100%
Halogen-Free Declaration	100%	100%	100%
Supplier Social Responsibility Assessment Form	87%	91%	93%
Supplier RBA Code of Conduct Commitment Statement	86%	90%	92%

Note: The signed contract return rate fell short of expectations because certain suppliers were customer-designated and therefore unable to execute the Company's procurement contract. 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 practices are upheld across all supplier relationships.

• New Supplier Selection

Gemtek Technology conducts pre-qualification assessments and due diligence for prospective suppliers. Based on the supplier due diligence report, relevant departments perform risk assessments covering areas such as business operations, quality engineering systems, environmental management, information security management, labor and human rights, occupational health and safety, and social ethics and accountability. Suppliers assessed as low or medium risk are approved for business engagement, while those classified as high risk are generally not approved for cooperation. In exceptional circumstances, however, high-risk suppliers may be approved only with authorization from senior management. Such suppliers must also be included in the annual audit plan to ensure ongoing oversight and management. Once approved, suppliers are required to sign the corresponding ESG-related documents before becoming qualified suppliers. In 2025, a total of 12 suppliers became qualified suppliers.



New Supplier Evaluation Criteria

- Suppliers are required to comply with the “Supplier Code of Conduct,” ensuring alignment with relevant RBA regulations and initiatives.
- Utilize the supplier management system to review the documentation required for supply chain assessments, ensuring that suppliers comply with the Responsible Business Alliance (RBA) Code of Conduct and that their operational policies align with sustainable development principles encompassing environmental protection, social responsibility, and corporate governance indicators to assess stakeholder-related risks.
- The supplier management system is used to periodically evaluate supply chain sustainability performance and reports. Assessments cover ethical business practices and corporate social responsibility, including maintaining safe working conditions, ensuring that workers are treated with respect and fairness, and that manufacturing processes are environmentally responsible.
- 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.
- Assess the supplier's quality management and hazardous substance management systems, and verify whether international quality management system certifications have been obtained.
- Cross-functional team decision-making (led by the Procurement Department, in coordination with R&D, Quality Assurance, and EHS).
- When suppliers provide products that include both hardware and software, an evaluation of their technical development capabilities for both components should be considered.



New Supplier Management Process:



• 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 transactions with a total of 428 suppliers, 56 of which were identified as key suppliers. These key suppliers provide critical components, including PCBs, adapters, packaging materials, and metal and plastic parts.

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

Grade \ Year	2023	2024	2025
Grade A	139	175	146
Grade B	144	130	120
Grade C	1	0	0
Grade D	0	0	0

In addition, the Quality Assurance Department conducts annual Closed-Loop Corrective Action (CLCA) to address reported nonconformities and quarterly evaluation results. If a customer-reported product defect is confirmed to be caused by a supplier's manufacturing process or design factors, that supplier is included in the supplier audit list. Depending on the situation, audits are conducted through on-site assessments, document-based reviews, or conference calls. In 2025, Gemtek used documented Closed-Loop Corrective Action (CLCA) nonconformities as a key focus of its supplier audits. A total of two suppliers were audited through document-based reviews at the Taiwan Headquarters, while 15 suppliers were audited at the Gemtek Vietnam plant. All audited suppliers successfully passed the audits.

Supplier Evaluation Management

Target Audience	Management Approach	Description	Results
Suppliers with Transactions in the Current Year	Quarterly Evaluation	According to the "Supplier Management Procedures," suppliers with 5 or more delivery batches per quarter are selected for evaluation. Gemtek Headquarters uses a centralized system to initiate quarterly evaluations, where relevant departments, including Quality Assurance (QA), Procurement, R&D, and Engineering, conduct a comprehensive assessment based on "Product Quality," "Product Delivery," "Pricing," "Service and Cooperation," "Technical Capability," and "Corporate Social Responsibility." The overall evaluation results are graded as Grade A (90 points and above), Grade B (70–89 points), Grade C (60–69 points), and Grade D (below 60 points). If a supplier is rated as Grade C due to quality-related issues, the Quality Assurance (QA) department will request the supplier to submit a quality improvement plan within a specified timeframe and conduct on-site audits depending on the situation. Suppliers rated as Grade C for three consecutive quarters will be treated as Grade D suppliers. For Grade D suppliers, relevant departments will convene a meeting for discussion, and if the supplier is still determined to be unqualified, its qualified supplier status will be revoked.	In 2025, Gemtek Technology conducted quarterly evaluations for a total of 266 suppliers. Approximately 55% of the suppliers were classified as Grade A, 45% as Grade B, and 0% as Grade C/D. The percentage of qualified suppliers that have signed the "Supplier RBA Code of Conduct Commitment Statement" reached 100%.
Key Suppliers	Annual RBA Audit	Evaluation methods include both on-site and document-based audits, which evaluate 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 points and above), Grade B (80–89 points), Grade C (70–79 points), and Grade D (below 70 points). Corrective actions will be implemented for suppliers designated as Grade D.	In 2025, a total of 20 key suppliers were audited, with all audits conducted on-site. The audit scope covered environmental management, labor and human rights, and personnel management, and no major non-conformities were identified.

• Supplier Risk Assessment

Material Shortage Risk

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 regarding special events, such as material shortages caused by the COVID-19 pandemic, labor disputes, and changes in the political and economic environment. For suppliers in affected regions, Gemtek actively seeks to understand their specific circumstances and thoroughly evaluates their overall response capabilities. The Company also communicates appropriate contingency measures to suppliers and implements the most effective preventive actions across the supply chain, thereby preventing operational disruptions and safeguarding stakeholder interests.



Supplier Due Diligence

Gemtek Technology complies with the "Supplier Management Procedures" and the "Anti-Bribery Due Diligence and Control Measures Management Procedures." It incorporates the requirements of relevant ISO management system standards, including ISO 20400 Sustainable Procurement Guidance, ISO 37001 Anti-Bribery Management Systems, and ISO 27001 Information Security Management Systems, to ensure supplier compliance across environmental, social (including community and human rights), and economic dimensions. Through its supplier due diligence mechanism, the Company conducts risk identification, assessment, and current-status verification, effectively mitigating operational and reputational risks while strengthening overall supply chain resilience and long-term partnerships.

Gemtek's supplier due diligence screening process begins by excluding customer-designated suppliers. The Company then compiles and ranks suppliers based on their annual procurement value and selects the top 10 suppliers for due diligence. Suppliers that have already undergone due diligence are excluded from the current year's assessment, and the next supplier in the ranking is evaluated instead. In 2025, Gemtek conducted supplier due diligence on 10 suppliers. The results identified two medium-risk suppliers and eight low-risk suppliers, with no high-risk suppliers or suppliers involved in major incidents. For higher-risk issues identified through the assessment, the Company works with suppliers to establish and publicly disclose relevant policies to mitigate potential operational risks.

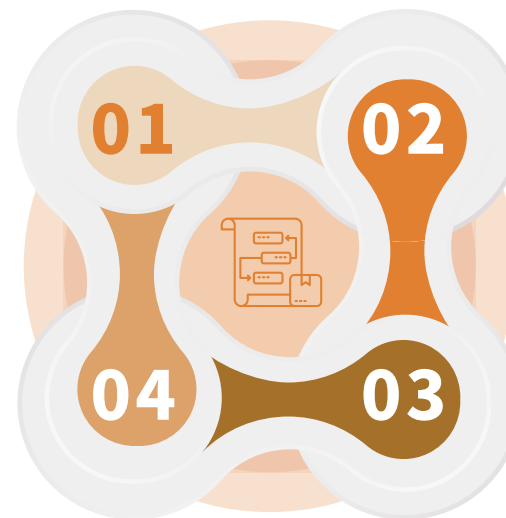
Supplier Due Diligence Flowchart

Initial Risk Identification

Based on the due diligence survey, suppliers are required to provide supporting documentation, including internal policies, codes of conduct, and training records.

Internal Review and Risk Level Classification

The Procurement Division evaluates the overall findings from the due diligence process to determine each supplier's risk level and develop appropriate risk management measures and recommendations for future engagement.



Public Information Review

Review publicly available information through Google searches, government websites, and sanctions lists (e.g., the UN and OFAC) to determine whether suppliers have been involved in any controversial incidents.

Supporting Documentation Verification

Verify the authenticity and validity of supplier documentation, including audit reports, education and training records, and non-compliance handling records.

Supplier Due Diligence Assessment Dimensions

Item	Dimension	Evaluation Content
Sustainable Operations	Source Region	Verify that raw materials do not originate from high-risk conflict-affected areas or regions associated with forced labor.
	Operating Region Risk	The ongoing economic and political risks associated with the supplier's location, such as financial risks, geopolitical risks, and supply risks.
	Industry Attributes	Market demand and prevalence of the supplier's products.
	Transaction Scale	The Company's business scale, annual transaction amount, and procurement volume with the supplier.
	Transaction Type	The supplier's transaction type, including direct suppliers and agents.
	Business Ethics	Whether the supplier has policies covering anti-corruption, anti-bribery, human rights (including labor rights, diversity, and equal opportunity), environmental protection, and fair competition, and whether it has been involved in any major incidents or regulatory penalties.
	Information Security	Whether the supplier has information security policies, access controls, encryption technologies (e.g., identity authentication, VPN, AES, and role-based access control), incident response plans, and complies with applicable regulations and standards (e.g., GDPR, NIST, and the Information Security Management Act).
Quality System	Conflict Minerals Risk	Possibility of supplied products containing minerals sourced from conflict-affected or high-risk areas.
	Hazardous Substance Risk	Whether hazardous substances are used in the supplied products.
	Supplier Category	Whether the supplier complies with the applicable quality management system standards (including ISO 9001 Quality Management Systems for general materials, IATF 16949 Automotive Quality Management Systems for automotive parts, and ISO 13485 Medical Devices Quality Management Systems for medical device components).
Environmental Management	Product Category	Possibility of high environmental pollution risks during the manufacturing process, such as printed circuit boards, spray painting, and electroplating.
	Corporate Commitment	Suppliers are required to sign an Environmental Protection Declaration.
Social Ethics	Labor and Human Rights Risk	Whether the supplier presents labor and human rights risks, including issues related to working hours and fair wages, human trafficking, child labor, forced labor, occupational health and safety, workplace harassment, employment discrimination, freedom of association, and grievance mechanisms.
	CSR-Related Performance	The supplier's corporate social responsibility (CSR) performance, including past audit results and the completion status of corrective actions for audit findings.
	Corporate Commitment	Completion of the Supplier Social Responsibility Assessment Form and signing of the Supplier Code of Conduct.

Gemtek Technology's 2025 Supplier Due Diligence Results

Risk Level	Quantity	Suggested Improvement Measures
Low Risk	8	1. Information security needs to be strengthened. 2. Publicly disclose policies on anti-corruption, the environment, and human rights. 3. Conduct a greenhouse gas (GHG) inventory and establish short-, medium-, and long-term carbon reduction targets.
Medium Risk	2	
High Risk	-	

Anti-Bribery Due Diligence

To safeguard the Company's interests and effectively mitigate operational risks amid the evolving nature of business relationships and partnerships, it is essential to proactively establish mechanisms for anti-money laundering, anti-corruption, anti-bribery, antitrust, and the prevention of unfair competition. As global expectations and regulatory requirements for anti-corruption continue to increase, implementing these measures has become increasingly critical. Accordingly, Gemtek conducts "Anti-Bribery Due Diligence for Specific Transactions" on suppliers with transaction values of NT\$150 million or more, achieving a 100% completion rate in 2025.

Critical Material Management

Gemtek Technology manages risks associated with critical materials in accordance with its "Supplier Management Procedures." Suppliers are required to comply with relevant RBA standards by signing the Responsible Business Alliance (RBA) Code of Conduct Commitment Statement. At the same time, the Company proactively implements strategic inventory planning for high-risk raw materials, establishes qualified secondary suppliers, and develops relationships with reliable new suppliers to reduce the risk of supply disruptions.

The Company is committed to supporting the responsible sourcing of conflict-free minerals and requires its suppliers to comply with RBA regulations to jointly fulfill corporate social responsibility commitments. In accordance with the OECD Due Diligence Guidance, Gemtek regularly reviews the sources of its materials to ensure that metals and minerals 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 abuses.

Conflict-Free Minerals Policy Statement

- The Company is committed to fulfilling its social and environmental responsibilities.
- The Company does not procure or accept minerals mined in areas affected by armed conflict or under conditions involving human rights abuses. This applies not only to resources from mines controlled by armed groups in the Democratic Republic of the Congo (DRC) and its neighboring countries, but also to minerals sourced from conflict-affected and high-risk areas (CAHRAs) as defined by the OECD or other internationally 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.
- The Company communicates these requirements to its upstream suppliers and encourages smelters and refiners to obtain certification under the Responsible Minerals Assurance Process (RMAP).
- Cobalt raw material suppliers are required to disclose the smelters from which their cobalt materials are sourced and ensure that relevant mining practices do not involve child labor, harsh working environments, or other human rights violations.



Conflict Minerals Management Process

01



Establish a Conflict-Free Minerals Policy Mechanism

- Gemtek publicly announces its "Conflict-Free Minerals Policy Statement" on the official website, affirming its commitment to not sourcing metals from conflict-affected regions.
- Qualified suppliers are required to sign a commitment letter confirming that the gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica used in their products are not sourced from Conflict-Affected and High-Risk Areas (CAHRAs) as defined by the OECD.
- Suppliers are expected to promote responsible sourcing practices across their upstream supply chains.

02



Material Origin Verification and Traceability

- Only smelters certified through the Responsible Minerals Assurance Process (RMAP) by the Responsible Minerals Initiative (RMI) are recognized as approved sources.
- If a supplier uses uncertified sources, they will be required to cease procurement from those sources and switch to certified suppliers, providing supporting documentation. If the use of uncertified sources is unavoidable, the supplier is required to submit a removal or improvement plan to ensure compliance with conflict-free mineral standards.

03



Supply Chain Risk Identification and Assessment

- Notify relevant suppliers and require them to complete the Conflict Minerals Reporting Template (CMRT) or Extended Minerals Reporting Template (EMRT).
- Review submitted data through the system to identify suppliers that may be linked to high-risk sources.

04



Review and Control of Survey Results

- Perform a systematic data consolidation each year to track and verify high-risk suppliers.
- Survey results are compiled into an annual report and serve as a reference for supplier management and performance evaluation.

05



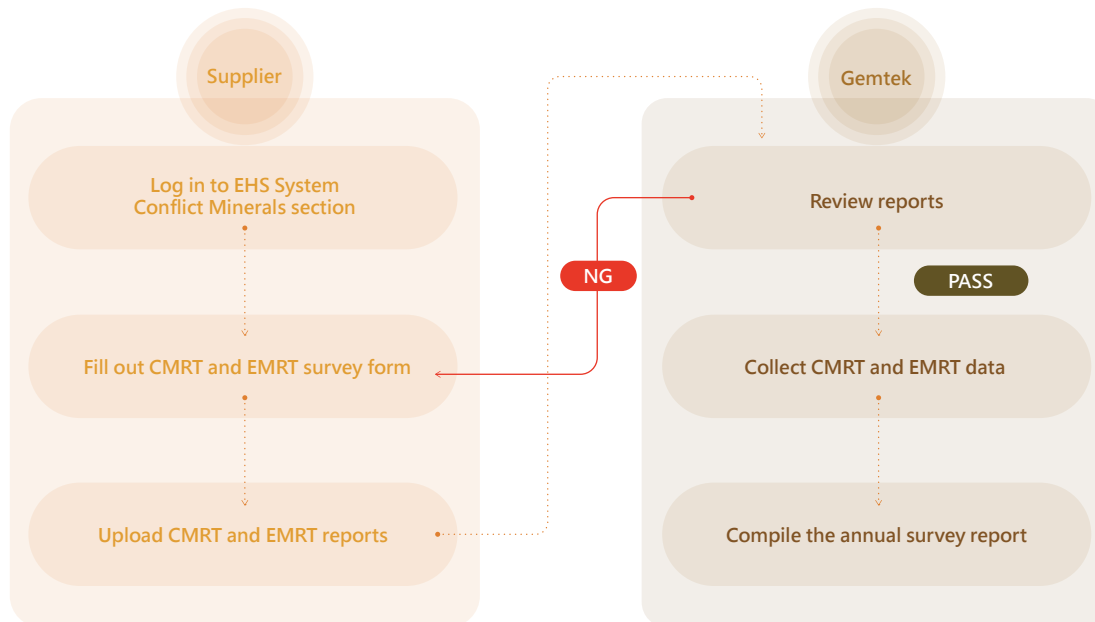
Annual Disclosure and Continuous Improvement

- Annually disclose findings based on survey results and publish them on the Gemtek ESG website.
- Promote transparency and sustainable supply chain collaboration by encouraging suppliers to proactively enhance their responsible minerals management systems.

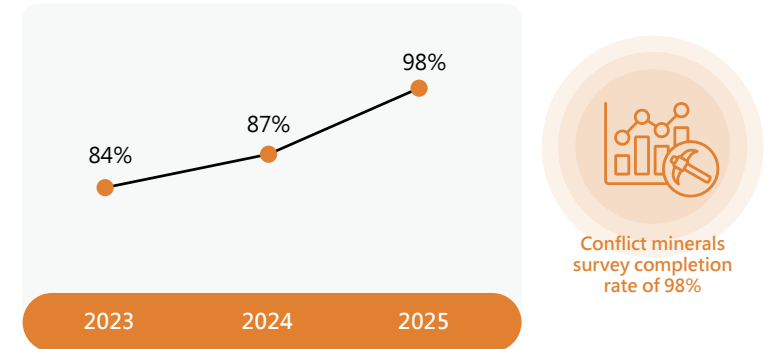
In accordance with the Responsible Minerals Initiative (RMI), Gemtek Technology conducts an annual conflict minerals due diligence survey of suppliers that engaged in business with the Company during the previous year. Quality assurance specialists are responsible for reviewing suppliers' conflict minerals reports and monitoring relevant conflict minerals regulations. In 2025, Gemtek issued due diligence surveys to 580 suppliers, of which 568 responded, resulting in a conflict minerals survey completion rate of 98%. Among the respondents, 218 suppliers reported the use of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), or mica. The raw materials used by all 218 suppliers were sourced through legitimate channels. In addition, the identified smelters and refiners were verified against the latest official Responsible Minerals Initiative (RMI) database and confirmed to be recognized RMI-listed facilities. None of the reported minerals originated from conflict-affected or high-risk areas. If a supplier is identified as high risk or fails to respond to conflict minerals due diligence requests, Gemtek evaluates whether to continue the business relationship or seek alternative sources of supply. Where necessary, the Company will immediately suspend transactions and cooperation with the supplier. Business may resume only after the supplier provides an adequate response and Gemtek has completed its verification and confirmed that the identified risks have been effectively mitigated.

Gemtek Technology values the opinions and feedback of its suppliers and is committed to protecting the confidentiality of individuals who report concerns or complaints. Suppliers may submit complaints or report concerns through the ESG section of the Company's official website or via the dedicated reporting email address (Gemtek_suggestion@gemteks.com). All reports are reviewed and responded to by the designated contact personnel.

Conflict Minerals Systematic Survey Process



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





Supplier Communication Conference

In response to global decarbonization 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 August 2025, Gemtek hosted an ESG Supplier Seminar to help suppliers gain insight into emerging decarbonization trends while communicating the Company's decarbonization roadmap and reaffirming its commitment to long-term sustainability initiatives. A total of 130 participants from 92 supplier companies attended the seminar to strengthen collaboration on environmental responsibility for carbon reduction. The event encouraged suppliers to proactively monitor and reduce greenhouse gas (GHG) emissions while providing Gemtek with a better understanding of suppliers' progress in implementing GHG inventories and energy conservation and carbon reduction initiatives.

In 2025, the Company introduced a supply chain carbon management platform. Through in-person workshops and online training sessions, Gemtek assisted suppliers in understanding and effectively utilizing the platform's functions, driving collaborative action toward the long-term goal of achieving a 30% reduction in carbon emissions. At the same time, the Company continues to progressively expand greenhouse gas (GHG) inventory activities across its supply chain to strengthen carbon management practices and realize its sustainable development vision. Furthermore, suppliers that demonstrate outstanding performance in greenhouse gas emissions reduction will be recognized and rewarded at appropriate times to encourage broader participation in the low-carbon transition and solidify a green supply chain that supports a more sustainable future.





4

Sustainable Environment

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Climate Change Response

Material Topics : Climate Change Response

Management Objective

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

- Operations are managed 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 Manager serving as Executive Secretary.
- Established a "Sustainable Environment" Functional Task Force under the ESG Committee, chaired by the General Manager.

Actions

- 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 2025, the Company achieved a B rating on the CDP Climate Change Questionnaire and an A- rating on the Water Security Questionnaire.
- In 2025, water withdrawal intensity was 0.0096 million liters per NT\$1 million revenue, representing a 21% increase from the 2022 baseline year.
- In 2025, all wastewater discharges fully complied with regulatory discharge standards.
- In 2025, there were no incidents of air pollution leaks or regulatory non-compliance.
- In 2025, all air emissions fully complied with regulatory emission standards.

Management & 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.



Environmental Sustainability Policy

- 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

In light of the growing emphasis placed on climate change and biodiversity issues by international rating agencies, stakeholders, and clients, Gemtek integrated "Climate Risk" and "Biodiversity Risk" identification into its enterprise risk management framework in 2025. The two categories were consolidated under the broader risk theme of "Natural Environment" for integrated assessment, aimed at strengthening corporate sustainability and risk management mechanisms while proactively preparing for future alignment with IFRS Sustainability Disclosure Standards. Through this approach, the Company holistically manages related risks throughout its operations and develops corresponding management and improvement measures, thereby minimizing operational risks and capitalizing on emerging opportunities.

The Climate Change Response chapter of this report is disclosed in accordance with the four core pillars of the International Financial Reporting Standard S2: Climate-related Disclosures (IFRS S2) framework: Governance, Strategy, Risk Management, and Metrics and Targets. The reporting entity boundary aligns with the scope of this fiscal year's corporate risk assessment^{Note}. For detailed information regarding the organizational structure and operational mechanisms of risk management, please refer to Section [1.3 Risk Management](#).

Note: The scope of this year's corporate risk assessment covers Gemtek's primary operating sites (Taiwan and Vietnam) and its value chain.

• 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 operational outcomes to ensure the continuity and transparency of sustainability efforts, while regularly reviewing and dynamically adjusting response strategies as needed. In 2025, the committee convened four times to review the results of the 2024 greenhouse gas inventory and timelines for related special projects (including Scope 3 inventory, CDP, and SBTi), group carbon reduction plans, as well as ESG targets and performance.

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 2025. 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.

2025 Environmental Sustainability Training Statistics



Course Title	Number of Participants	Training Hours
Climate Change and Carbon Reduction Seminars	110	275
Corporate Carbon Reduction Roadmap and SBTi Implementation Workshop	153	440

• Risk Management

Climate Risk Assessment

As part of this year's corporate risk assessment, Gemtek identified 22 natural environment risk factors (comprising eight climate risks, eight natural disaster risks, five environmental risks, and one biodiversity risk). The assessment primarily covered Gemtek's Taiwan headquarters, Vietnam facility, and key suppliers^{Note}. In accordance with the Enterprise Risk Management Policy and Procedures, the level of exposure, response strategies, and anticipated benefits associated with each risk factor were evaluated over short-term (2026–2027), medium-term (2028–2030), and long-term (2031–2035) time horizons. Likelihood and financial impact scores were then assigned based on the risk matrix.

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

Risk levels were determined by multiplying the scores for likelihood and impact. For risk factors classified as high risk, Gemtek formulated response measures and disclosed the relevant information. In 2025, two primary natural environment risks were identified: Low-Carbon Products/Market Demand and Changes in Customer Behavior. During the risk assessment process, the Company further explored potential future climate-related opportunities by considering its risk response measures and their expected benefits. Following this evaluation, one key opportunity was identified: Low-Carbon Products/Market Demand. The results of the natural environment risk assessment, along with the corresponding response strategies, were reported to the Sustainable Development Committee and the Board of Directors in May 2026 and will continue to be reviewed and adjusted on a regular basis.

Climate Scenario Analysis

In 2025, 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 2025 (WEO 2025), published by the International Energy Agency (IEA), adopting the “Net Zero Emissions (NZE) by 2050 Scenario” and the “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), published in 2021 by the Intergovernmental Panel on Climate Change (IPCC), and selected SSP1-1.9, SSP1-2.6, and SSP5-8.5 for scenario analysis.

Scope of Assessment	Applicable Risk	Reference	Scenario	Description
Gemtek Technology ^{Note}	Transition Risks	IEA WEO 2025	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 includes Gemtek's Taiwan headquarters and the Vietnam facility.

• Strategy

Key Climate Risk and Opportunity Identification Results

Category	Risk/Opportunity Factor	Description of Impact on Gemtek	Response Strategy	Potential Financial Impacts
Transition Risk	Market-Changes in customer behavior	As end customers are actively pursuing energy conservation, carbon reduction, and net-zero commitments, demand for increased use of post-consumer recycled (PCR) plastics and enhanced product energy efficiency is rising. Failure to respond promptly to customer requirements for green products may result in reduced order volumes and the loss of customer orders.	• Introduce a carbon management platform and conduct value chain emissions surveys: To strengthen carbon data management capabilities across Gemtek and its suppliers, the Company introduced a carbon management platform and conducted greenhouse gas (GHG) information surveys among key suppliers. These surveys help Gemtek understand the current status of suppliers' GHG inventories and further promote GHG emissions reductions across the value chain. • Obtain environmental certifications: Introduce international carbon management standards and certifications, such as greenhouse gas (GHG) inventory verification and product carbon footprint assessments, to demonstrate and fulfill the Company's commitment to environmental protection.	• Introduce carbon management platform, conduct value chain emissions surveys, and obtain environmental certifications → Increase in operating expenses, resulting in operating cash outflows. • Improve in-house processes, replace outdated equipment, and increase renewable energy use → Increase in capital expenditures and operating expenses, resulting in investing cash outflows and operating cash outflows.
	Technology-Low-carbon products/market demand	As global awareness of net zero continues to grow, customer demand for low-carbon solutions has increased significantly. Failure to promptly advance low-carbon product research and development, technological transformation, or new market expansion may result in the loss of orders from key customers.	• Improve in-house processes and replace outdated equipment: Introduce a closed-loop water recirculation system for water-jet equipment, use water-saving devices in production processes, and gradually replace major equipment to conserve energy and reduce product carbon footprints. • Increase renewable energy use: By installing on-site solar power systems and purchasing renewable energy certificates, Gemtek aims to meet customer demand for low-carbon energy and enhance its market competitiveness.	• Reduction in customer orders → Decrease in operating revenues.
Opportunity	Technology-Low-carbon products/market demand	As global awareness of carbon reduction continues to grow, Gemtek is actively investing in environmentally friendly recycled materials and energy-efficient product portfolios in response to regulatory requirements and market trends. These efforts enable the Company to meet the requirements of existing customers, enhance product competitiveness, and create new market opportunities.	• 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.	• Develop diversified sources of raw materials and strengthen product innovation and R&D → Increase in R&D costs and operating expenses, resulting in operating cash outflows. • Increase in customer orders → Increase in operating revenues.

Physical Risk Analysis

Gemtek Technology uses internationally recognized assessment tools and domestically developed simulation platforms^{Note} to assess physical risks affecting its operating and production 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 events previously experienced by the Company and evaluates the likelihood and potential financial impact of each physical risk. Due to limitations of the assessment tools, the analyses of sea level rise and water stress cover Gemtek's operations and key suppliers worldwide, while the analyses of flooding, drought, and extreme heat are 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 Risk Scenario Analysis 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, 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 growing impacts of climate change, organizational resilience has become an essential capability for businesses. Each year, Gemtek Technology conducts scenario analyses covering its operating sites, production facilities, and key suppliers, and develops climate-related preventive measures to mitigate the potential impacts of climate risks on the Company.

Physical Risk	Adaptation & Management Measures
Flooding	• Regularly clear and maintain internal drainage ditches. • Purchase flood prevention equipment such as water pumps and flood barriers. • Install stormwater detention ponds or water regulation basins.
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. • 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.
Drought	• 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.

• Metrics and Targets

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 metrics 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 metrics and their short-, medium-, and long-term targets are outlined below.

Gemtek Technology Climate Metrics & Targets

Category	Metrics			Base Year	Target				
	Metric Definition	Unit	2025 Performance		Target Scope	Target Type	Short-Term Target (2026-2027)	Medium-Term Target (2028-2030)	Long-Term Target (2031-2035)
Greenhouse Gas Reduction	Scope 1 & 2 emissions reduction	tCO ₂ e, %	25,588.87, decreased by 15.75% 	2022, 30,372.77tCO ₂ e	Group	Absolute	15%	Carbon Reduction Rate: Increase by 5% annually	70% cumulative reduction
Water Consumption Reduction	Reduction in water withdrawal intensity	Million liters / NT\$Million, %	0.0096, increased by 21% 	2022, 0.0079 Million liters / NT\$Million	Group	Intensity	Reduce by 1% annually	Reduce by 1% annually	Reduce by 1% annually
Waste Reuse	Increase in waste recycling rate	%	57.7%, decreased by 0.2% 	2022, 57.9%	Group	Absolute	Increase by 1% annually	Increase by 1% annually	Recycling rate reaches 67%
Percentage of Recycled Materials	Increase percentage of PCR plastics in total procurement spending	%	26.61% 	2022, 2.98%	Group	Intensity	Reach 36.30%	Reach 60.50%	Reach 90%
Percentage of Eco-friendly Packaging	Increase percentage of Eco-friendly Packaging in total procurement spending	%	58.83% 	2022, 20%	Group	Intensity	Reach 45%	Reach 65%	Reach 90%

4.2 Energy and Emissions

• Energy Consumption

In 2025, Gemtek Technology's total energy consumption reached 163,162.34 GJ (including 142,027.67 GJ from non-renewable sources and 21,134.67 GJ from renewable sources). The Company's energy intensity was 8.61 GJ / NT\$ million, representing an increase of approximately 22.82% compared to the previous year. This was mainly due to Gemtek's strategic transformation initiated in the second half of 2023, shifting from a non-direct business model to a direct business model, which temporarily impacted intensity performance during the short-term revenue structure adjustment. At the same time, the Vietnam plant continues its expansion. With equipment still undergoing adjustment and testing, there remains room to improve capacity utilization, which in turn affected overall energy efficiency. The Company will continue to optimize production processes and energy allocation to align with post-transformation growth momentum. An analysis of Gemtek's energy use reveals that purchased electricity accounts for approximately 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. LPG is mainly used for kitchen operations, while natural gas is used for heating equipment 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 monitor and manage its energy usage, Gemtek Technology implemented the ISO 50001 Energy Management System at its Taiwan Headquarters and Vietnam facility in 2024, obtaining third-party certification and conducting annual internal audits. Based on this management system, the Company will establish appropriate energy management targets to drive continuous improvement in energy performance. Additionally, the Vietnam facility completed the installation of an energy monitoring system to accurately track electricity consumption and evaluate energy-saving performance. Regarding renewable energy usage and certificates, Gemtek's Taiwan Headquarters purchased 500,000 kWh of green electricity over a five-year period (2024–2028) under Taiwan Power Company's "Small-Scale Green Electricity Sales Pilot Program." Meanwhile, starting in 2024, the Vietnam facility installed a rooftop solar power system with a capacity of 6 MWp. In 2025, the facility consumed 5,870,743 kWh of solar energy, approximately 21,134.67 GJ, achieving a renewable electricity usage rate of approximately 13%. Furthermore, the installation of solar power generation systems at the Taiwan Headquarters is expected to be completed in the second half of 2026. Gemtek will continue to implement energy-saving and carbon-reduction measures to lower energy consumption and carbon emissions, striving to mitigate environmental impact and achieve its corporate 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 (Over the Past Three Years)

Unit: GJ

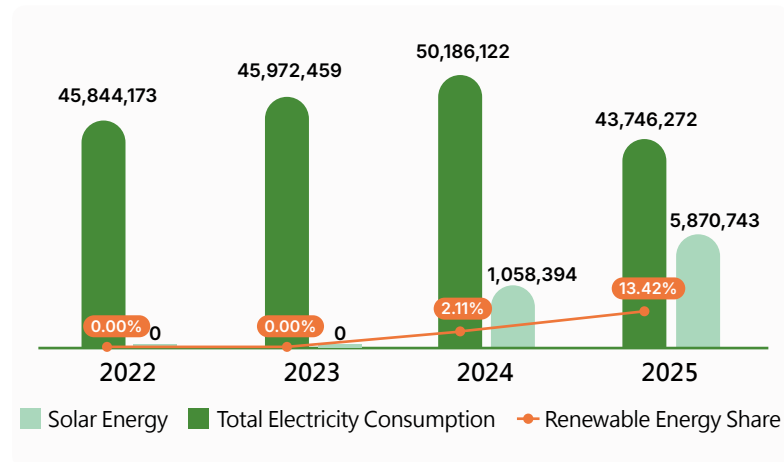
Year	Facility	Electricity	Liquefied Petroleum Gas (LPG)	Gasoline	Diesel	Natural Gas (LNG)	Total Non-Renewable Energy Consumption	Group Revenue (NT\$ million)	Energy Intensity (GJ per NT\$ million)
2023	Gemtek Taiwan Headquarters	29,949.36	864.78	96.78	0.00	0.00	30,910.92	26,136	6.50
	Gemtek (Kunshan)	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	834.93	119.12	0.00	0.00	29,884.25	25,634	7.01
	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	834.93	377.70	1,538.28	0.00	179,610.72		
2025	Gemtek Taiwan Headquarters	30,513.84	811.21	78.80	0.00	0.00	31,403.85	16,493	8.61
	Gemtek (Kunshan)	9,688.23	0.00	89.24	1.55	0.00	9,779.02		
	Gemtek Vietnam	96,131.83	0.00	0.00	375.91	0.00	96,507.74		
	Other Facilities ^{Note}	2,276.39	0.00	139.20	0.00	1,921.47	4,337.06		
	Total	138,610.29	811.21	307.24	377.46	1,921.47	142,027.67		

Note:

- 1 gigajoule (GJ) = 10⁹ joules (J).
- The Gemtek (Changshu) facility was divested in the second half of 2023; therefore, no data is disclosed from 2024 onward.
- "Other facilities" in the table above refers to the other subsidiaries included in Gemtek Group's consolidated financial statements.
- Data sources: Electricity consumption is based on the data shown on each facility's monthly electricity bills. Liquefied petroleum gas (LPG), diesel, and gasoline consumption are based on actual quantities withdrawn for use, while diesel consumption for generators is based on purchase requisitions.
- Energy Conversion Factors for the Taiwan Facilities in 2023:
 - Electricity: 1 kWh = 3,600 KJ
 - Liquefied Petroleum Gas (LPG): Taiwan = 6,635 kcal/L
 - Gasoline: Taiwan = 7,800 kcal/L
 - Diesel: Taiwan = 8,400 kcal/L
- Energy Conversion Factors for the Taiwan Facilities in 2024 and 2025:
 - Electricity: 1 kWh = 3,600 KJ
 - Gasoline: 2024 lower heating value based on figures published by Taiwan's Ministry of Environment = 7,609 kcal/L;

- 2025 lower heating value based on figures published by Taiwan's Ministry of Environment = 7,586 kcal/L
- Liquefied Petroleum Gas (LPG):
 - 2024 lower heating value based on figures published by Taiwan's Ministry of Environment = 5,959 kcal/L;
 - 2025 lower heating value based on figures published by Taiwan's Ministry of Environment = 5,993 kcal/L
- Energy Conversion Factors for the China Facilities
 - Electricity: 1 kWh = 3,600 KJ
 - Diesel: 10,200 kcal/kg
 - Gasoline: 10,300 kcal/kg
- Energy Conversion Factors for the Vietnam Facilities
 - Electricity: 1 kWh = 3,600 KJ
 - Diesel: 8,400 kcal/L
- Energy Conversion Factors for Other Facilities
 - Electricity: 1 kWh = 3,600 KJ
 - Gasoline and liquefied petroleum gas (LPG) conversion factors were calculated with reference to the IPCC Guidelines for National Greenhouse Gas Inventories and relevant IEA Energy Statistics publications.
 - Gasoline: Density = 0.74 kg/L; default net calorific value (NCV) = 44.3 GJ/t
 - Natural Gas: Density = 0.8 kg/m³; default net calorific value (NCV) = 48 GJ/t

Gemtek Technology's Renewable Energy Share



Greenhouse Gas Emissions

To strengthen greenhouse gas (GHG) emissions management, establish a comprehensive value chain carbon management framework, and ensure data accuracy and comparability, starting in 2025, Gemtek began conducting Scope 1 to Scope 3 GHG inventories for all entities within the boundary of its consolidated financial statements in accordance with the Greenhouse Gas Protocol (GHG Protocol) standards. Through thorough and precise inventory operations, the Company not only identifies carbon hotspots across the product life cycle, but also establishes a solid quantitative foundation for developing future decarbonization pathways, while strengthening low-carbon collaboration with suppliers to jointly achieve green value chain goals.

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 questionnaire since 2011, achieving a "B" rating on the 2025 CDP Climate Change questionnaire. Based on CDP feedback, the Company will continue to review and refine its future implementation strategies and action plans. In terms of climate action, Gemtek aligns with the latest SBTi 1.5°C reduction pathway guidelines to establish near-term and long-term carbon reduction targets. Having consolidated its Scope 1, Scope 2, and Scope 3 GHG inventory results, the Company expects to finalize its reduction targets and formally submit them for validation by the end of August 2026. Moving forward, Gemtek will progressively implement its science-based decarbonization roadmap through energy transition, process optimization, and low-carbon product design, actively fulfilling its corporate citizenship climate responsibilities.

In 2025, Gemtek Technology's Scope 1 and Scope 2 greenhouse gas (GHG) emissions totaled 25,588.87 tCO₂e. The GHG emission intensity for Scope 1 and Scope 2 was 1.55 tCO₂e per NT\$ million in revenue, representing a 42.2% increase compared to the baseline year (2022). This increase was primarily due to the Company currently being in an operational transformation phase, during which revenue fluctuations impacted emissions intensity performance. Furthermore, in alignment with IFRS Sustainability Disclosure Standards, the 2025 inventory boundary was expanded to encompass all parent and subsidiary entities within Gemtek Group's consolidated financial statements. Among these, the Gemtek Vietnam facility continued its production expansion, with certain equipment still undergoing adjustment and testing. As a result, capacity utilization had not yet reached optimal levels, energy efficiency was temporarily affected.

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 with a capacity of 6 MWp, while the solar power installation at the Taiwan Headquarters is expected to be completed in the second half of 2026. Through these green energy initiatives, the Company aims to strengthen its overall renewable energy portfolio, progressively increase the share of green energy in the coming years, reduce reliance on conventional energy sources, and ultimately lower its greenhouse gas emissions.

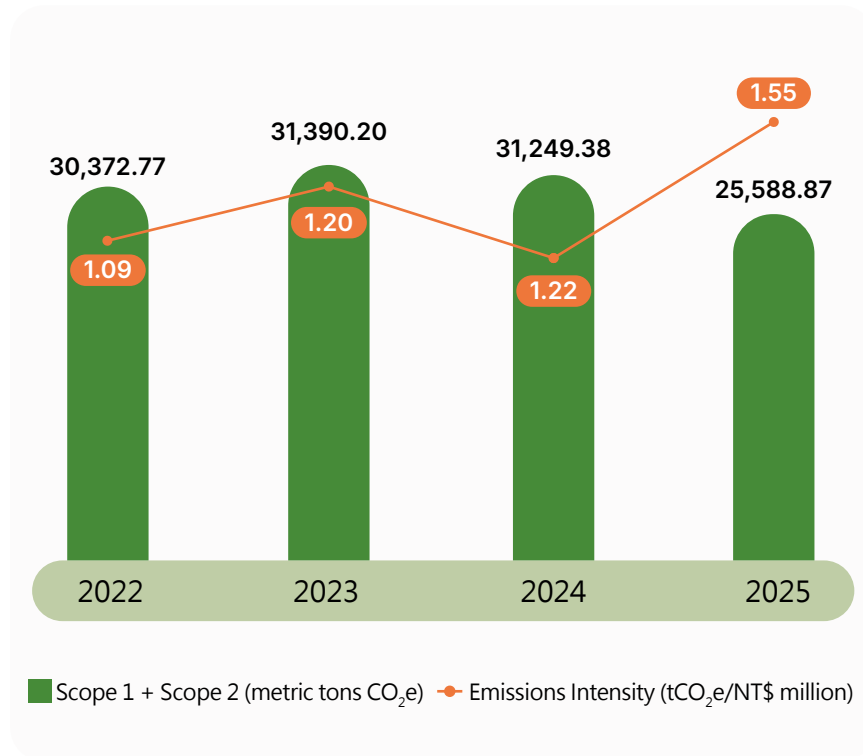
Gemtek Technology's Scope 1 and Scope 2 Greenhouse Gas Emissions (Over the Past Three Years)

Unit: tCO₂e

Year	Facility	Scope 1	Scope 2	Scope 1 + Scope 2	Group Revenue (NT\$ million)	Scope 1 + Scope 2 Emission Intensity (tCO ₂ e/NT\$ million)
2023	Gemtek Taiwan Headquarters	595.966	4,109.718	4,705.68	26,136	1.20
	Gemtek (Kunshan)	463.191	8,517.811	8,981.00		
	Gemtek (Changshu)	166.482	887.117	1,053.60		
	Gemtek Vietnam	1,368.838	15,281.080	16,649.92		
	Total	2,594.477	28,795.726	31,390.20		
2024	Gemtek Taiwan Headquarters	541.923	3,809.144	4,351.07	25,634	1.22
	Gemtek (Kunshan)	276.592	6,757.641	7,034.23		
	Gemtek Vietnam	1,078.122	18,785.959	19,864.08		
	Total	1,896.637	29,352.744	31,249.38		
2025	Gemtek Taiwan Headquarters	672.326	4,020.026	4,692.35	16,493	1.55
	Gemtek (Kunshan)	159.557	1,427.938	1,587.50		
	Gemtek Vietnam	1,291.176	17,602.806	18,893.98		
	Other Facilities ^{Note}	114.798	300.245	415.04		
	Total	2,237.857	23,351.015	25,588.87		

- Note:
- GHG emission types: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
 - GHG emissions consolidation approach: Operational Control Approach.
 - Methodologies used: Global Warming Potential (GWP) values from the IPCC AR6, the Emission Factor Method, and the Mass Balance Method.
 - The calculation tools used were based on ISO/CNS 14064-1, ISO/CNS 14064-3, the GHG Protocol, and the Greenhouse Gas Inventory Reporting Template Version 3.0.0 (Revised).
 - Scope 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.
 - Scope 2 covers purchased electricity. For Gemtek Taiwan Headquarters, electricity emission factors are primarily based on those announced by the Energy Administration, Ministry of Economic Affairs (MOEA) (the 2025 inventory applies the 2024 factor of 0.474 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 grid emission factor of 0.6592 kg CO₂e/kWh announced by the Ministry of Natural Resources and Environment (MONRE) of Vietnam in 2024.
 - Beginning in 2025, in support of the Science Based Targets initiative (SBTi), Gemtek expanded its GHG inventory boundary to include all parent and subsidiary entities covered by the Group's consolidated financial statements.
 - "Other facilities" in the table above refers to the other subsidiaries included in Gemtek Group's consolidated financial statements.

Gemtek's Scope 1 and Scope 2 GHG Emissions



Note:

1. Data for 2022–2024 primarily covers four major manufacturing sites: Gemtek Taiwan Headquarters, Gemtek (Kunshan) Facility, Gemtek (Changshu) Facility, and Gemtek Vietnam Facility.
2. Beginning in 2025, in alignment with the Science Based Targets initiative (SBTi), Gemtek expanded its GHG inventory boundary to include all parent and subsidiary entities covered by the Group's consolidated financial statements.

In 2025, Gemtek's total Scope 3 greenhouse gas (GHG) emissions amounted to 1,816,786.218 tCO₂e. Based on the GHG inventory results, the material emissions categories identified were "Category 1: Purchased Goods and Services" and "Category 11: Use of Sold Products." Going forward, the Company will continue to improve data quality and strengthen management mechanisms for these key categories, while progressively driving supply chain decarbonization and enhancing energy efficiency during the product use phase to reduce overall GHG emissions.

2025 Gemtek Technology's Scope 3 Greenhouse Gas Emissions

Unit: tCO₂e

Category	Scope Description	2025 GHG Emissions
C1/ Category 4	Purchased Goods and Services	97,974.9135
C2/ Category 4	Capital Goods	1,271.3970
C3/ Category 4	Fuel- and Energy-Related Activities	3,799.7439
C4/ Category 3	Upstream Transportation and Distribution	383.1765
C5/ Category 4	Waste Generated in Operations	333.1514
C6/ Category 3	Business Travel	321.0656
C7/ Category 3	Employee Commuting	877.6074
C8/ Category 4	Upstream Leased Assets	0.8498
C9/ Category 3	Downstream Transportation and Distribution	33,938.5948
C10/ Category 5	Processing of Sold Products	17,872.3546
C11/ Category 5	Use of Sold Products	1,659,485.6485
C12/ Category 5	End-of-Life Treatment of Sold Products	66.6757
C13/ Category 5	Downstream Leased Assets	-
C14/ Category 5	Franchises	-
C15/ Category 5	Investments	461.0396
Total		1,816,786.218

Note:

1. The scope of the GHG inventory presented in the table above has been expanded to encompass all parent and subsidiary entities covered by Gemtek Group's consolidated financial statements, and has been verified by an independent third party.
2. For the material emissions categories, "C1: Purchased Goods and Services" and "C11: Use of Sold Products," comprehensive inventories were completed for the vast majority of activities. Where a small amount of data could not be obtained directly, emissions were estimated using "extrapolation methods" based on actual operating activities.

· Energy-Saving Measures and Equipment Replacement

In response to rising environmental awareness, Gemtek Technology has actively engaged in green initiatives in recent years and has committed to ensuring that its water, electricity, and waste management strictly comply with energy conservation 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 2025, Gemtek's energy-saving measures achieved a total reduction of 430.52 tCO₂e in greenhouse gas emissions. Moving forward, the Company will continue implementing energy-saving practices to fulfill its environmental responsibility.

To achieve its corporate energy conservation and carbon reduction goals, Gemtek maintains centralized air-conditioning systems across its offices and manufacturing facilities, standardizing temperature settings to deliver a comfortable workplace while optimizing energy efficiency. Lighting equipment is being replaced in phases, with office lighting and power supplies programmed to shut down automatically at night and security personnel conducting verification checks during patrols. Regarding IT equipment renewal and upgrades, the IT Department assisted departments in retiring 185 outdated computers in 2025 while refurbishing and reconditioning 27 units, effectively reducing the computer replacement rate and extending device lifespans.

2025 Gemtek Technology's Energy Conservation Measures and Outcomes

Energy Conservation Measures	Estimated Cost Savings (NT\$/Year)	Estimated Energy Savings (kWh/Year)	Energy Savings Equivalent (GJ/year)	Carbon Reduction Equivalent (tCO ₂ e/year)
Air Compressor Efficiency Upgrade	334,208	83,552	300.79	55.08
Lighting Equipment Replacement	40,471	10,118	36.42	4.80
Reduction in Electricity Consumption from Lighting	2,249,048	562,262	2,024.14	370.64
Total	2,623,727	655,932	2,361.35	430.52

Note:

1. Energy Savings: Calculated by multiplying the theoretical difference in equipment efficiency by the estimated annual operating hours.
2. Electricity cost savings are calculated at NT\$4/kWh.
3. GHG Emissions Reduction (kgCO₂e/year) = Annual electricity savings (kWh/year) x Applicable grid emission factor (0.474 kgCO₂e/kWh for the Taiwan headquarters; 0.6592 kgCO₂e/kWh for the Vietnam facility).
4. Electricity Conversion Factor = 3,600 KJ/kWh.

4.3 Water Resource

• Water Resource Management

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

In 2021, Gemtek's Taiwan Headquarters began implementing water conservation measures by dividing its water use into four main zones and installing water meters to monitor consumption in each area. Data analysis revealed that water use in high-consumption areas could be reduced by improving water-use practices. Accordingly, designated personnel regularly conduct awareness campaigns and inspections. Following implementation, tap water consumption decreased significantly compared with the previous year. Gemtek also established a partnership with a water delivery service provider. If a water outage lasts more than one day, water trucks will be deployed to minimize the impact on operations. Gemtek's water consumption is presented below.

Gemtek's Water Resources Overview

Item	Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Water Withdrawal Sources	Touqian River, Baoshan Reservoir	Yangtze River, Taihu Lake	Red River
Water Stress Risk	Low-Medium(1-2)	High(3-4)	High(3-4)
Wastewater Discharge Destinations	Qiedong River	Wusong River	Chau Giang River

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



In 2025, Gemtek's total water withdrawal was 158.91 million liters, with a water withdrawal intensity of 0.0096 million liters per NT\$1 million in revenue. This represented a 21% increase from the base year (2022). The increase was primarily attributable to the continued expansion of the Gemtek Vietnam facility, where higher production capacity and a growing workforce led to increased demand for domestic water use. Despite the additional pressure on water resources resulting from facility expansion, Gemtek continued to implement water reduction and conservation measures. The Taiwan Headquarters is gradually replacing aging water-use equipment in its dormitories and restrooms to reduce unnecessary water waste at the source. At the Gemtek Vietnam facility, water consumption increased following the conversion of the air-conditioning system to a chilled-water system as part of the facility expansion. Going forward, the facility plans to introduce a cooling tower water recycling system and use the recovered water in areas and related processes that do not require high-purity water. The facility is also actively exploring additional measures to reduce overall water consumption.

Gemtek's Water Consumption (Over the 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)
2023	Gemtek Taiwan Headquarters	39.26	31.41	7.85	26,136	0.0062
	Gemtek (Kunshan)	80.42	64.34	16.08		
	Gemtek Vietnam	43.57	34.86	8.71		
	Total	163.25	130.61	32.64		
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		
2025	Gemtek Taiwan Headquarters	59.84	47.87	11.97	16,493	0.0096
	Gemtek (Kunshan)	11.33	9.10	2.23		
	Gemtek Vietnam	87.74	70.19	17.55		
	Total	158.91	127.16	31.75		

Note:

1. Water consumption = Water withdrawal – Water discharge.
2. Wastewater discharge volumes for Gemtek Taiwan Headquarters, Gemtek (Kunshan) Facility, and Gemtek Vietnam Facility are estimated figures (calculated at 80% of total water withdrawals).
3. Water usage is calculated based on the operational control approach, consistent with the boundary setting used for greenhouse gas inventories.
4. Operations at Gemtek (Kunshan) facility were suspended starting June 2025; disclosed data for this site includes the first half of the year.

Wastewater Management

Gemtek primarily generates domestic wastewater. Wastewater from all facilities is treated by authorized wastewater treatment plants and discharged only after meeting applicable discharge standards. These discharges have not had a significant impact on local water sources, and no major spill or leakage incidents have occurred. The wastewater treatment plants regularly send personnel to Gemtek facilities to collect water samples for testing. The results serve as the basis for wastewater discharge management and treatment fees. If the wastewater quality exceeds the treatment plant's acceptance standards, Gemtek is notified and required to implement corrective actions within a specified period. The 2025 water quality test results are presented below. Water quality testing at all facilities has met applicable standards since each facility commenced operations.

Gemtek's 2025 Wastewater Discharge Quality Control



Water Quality Parameter	Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
	Regulatory Standard	Measured Value	Regulatory Standard	Measured Value	Regulatory Standard	Measured Value
pH	5-9	7.52	6-9	-	5.5-9	7.45
COD (mg/L)	480	334.9	500	-	150	90.3
BOD (mg/L)	-	-	-	-	50	40.3
SS (mg/L)	400	47.1	400	-	100	48

Note:

1. The water quality test values represent the annual average monitoring results.
2. As the Gemtek (Kunshan) facility had suspended operations, no wastewater discharge quality monitoring was conducted.

4.4 Pollution Control

• Air Pollution Prevention and Control

Gemtek continuously monitors and strives to reduce air pollutant emissions to minimize its environmental impact. The Company's primary emission sources are limited to trace amounts of exhaust generated from printing and soldering operations, as well as volatile organic compounds (VOCs) released from organic solvents used in production processes, such as flux and cleaning agents. Gemtek is not classified as a highly polluting industry subject to specific regulatory controls. At the Taiwan Headquarters, process improvements have been implemented to dilute the high-concentration organic solvents originally used in the SMT cleaning process, thereby reducing solvent consumption and air pollutant emissions. Gemtek also regularly engages accredited environmental testing organizations to conduct emissions testing and files the required reports in accordance with applicable regulations. Personnel working in relevant positions are provided with personal protective equipment (PPE), and appropriate exhaust systems are installed to protect employee health and safety while reducing the potential environmental impact of VOCs. Gemtek's air emissions have consistently complied with applicable regulatory standards, and no major air pollutant leakage incidents have occurred.

The Company's use of ozone-depleting substances primarily arises from fugitive emissions of R-22 refrigerant used in older air-conditioning systems. In 2025, no R-22 refrigerant was added. Going forward, the Company will prioritize procurement of environmentally friendly equipment that is free of ozone-depleting substances and gradually phase out older equipment with greater environmental impacts to reduce ozone depletion and greenhouse gas emissions. Since 2023, a total of 52 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 that of R-22 and an ozone depletion potential (ODP) of zero, helping reduce environmental impacts.

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 (Over the Past Three Years)

Unit: Emissions (kg)

Year	Facility	VOCs	TSP
2023	Gemtek Taiwan Headquarters	2,211.8	982
	Gemtek (Kunshan)	1,391.04	343.872
	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
2025	Gemtek Taiwan Headquarters	2,890.6	647.5
	Gemtek (Kunshan)	-	-
	Gemtek Vietnam	Not Detected	11.5

Note:

1. The Company's emergency generators may emit nitrogen oxides (NOx) and sulfur oxides (SOx). As these are not routine emissions, they are not classified as major emission sources.
2. As the Gemtek Vietnam facility is required to submit annual emissions reports, the data presented are based on test results issued by Dai Nam Environmental Joint Stock Company under Test Report No. 13/2022/GEMTEK/KQPT-DN.
3. As the Gemtek (Kunshan) facility had suspended operations, no air pollutant emissions testing was conducted.

• Waste Management

Gemtek complies with the requirements of the ISO 14001 Environmental Management System and applicable regulations at each operating site. Compliant waste storage areas are established at each facility, and waste is classified and managed according to its characteristics to ensure that waste storage, labeling, and protective measures meet applicable requirements, providing a foundation for waste reduction and resource circularity management.

Gemtek has established waste classification and management mechanisms for waste generated across all operating sites. Guided by the principles of "Reduction at the Source, Prioritizing Reuse, Recycling, and Proper Disposal," the Company separates waste materials into clear categories and continues to promote resource recovery and reuse operations to reduce final disposal volumes and improve resource efficiency. All related activities are implemented in accordance with internal management procedures, with designated responsible departments conducting regular inspections to verify implementation and ensure the effective execution of waste reduction and circular economy initiatives. All waste clearance, transport, and treatment operations are reported in accordance with statutory regulations and carried out by licensed waste collection and treatment service providers. Gemtek requires contracted vendors to comply with relevant environmental regulations and company management guidelines throughout the waste collection, transportation, storage, and final disposal processes. These measures ensure full waste traceability and mitigate potential environmental risks.

For contractors engaged in the collection and treatment of hazardous industrial waste, Gemtek conducts annual on-site audits covering the management of transportation and storage activities, treatment facilities and operating procedures, regulatory reporting documents, and operational records. Audit findings are documented and used as a basis for vendor selection, contract renewal, and corrective action requirements. These efforts continuously improve the environmental performance of outsourced operations and strengthen the feasibility of resource recovery and circular use.

Gemtek primarily generates domestic and industrial waste, all of which is treated off-site. In 2025, the Company generated a total of 1,209.4 metric tons of waste, of which 698.4 metric tons, including waste used for energy recovery, were recycled or otherwise recovered, accounting for 57.7% of total waste. The remaining 511 metric tons, representing 42.3%, were sent for direct disposal. Waste management at Gemtek's Taiwan Headquarters is conducted in accordance with the "Waste Classification Management Measures" and the "Waste Disposal Management Measures." The Gemtek (Kunshan) facility complies with 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 complies 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 2025 Waste Treatment

Unit: Metric tons

Facility	Non-Hazardous Waste				Hazardous Waste			Total
	Direct Disposal			Diverted from Disposal	Direct Disposal		Diverted from Disposal	
	Incineration (with Energy Recovery)	Incineration (without Energy Recovery)	Landfill	Recycling and Reuse	Incineration (without Energy Recovery)	Landfill	Recycling and Reuse	
Gemtek Taiwan Headquarters	25.1	35.2	-	81.2	0.2	-	4.6	146.3
Gemtek (Kunshan)	-	32.5	-	60.5	-	-	3.5	96.5
Gemtek Vietnam	-	133.6	-	521.9	309.2	0.3	1.6	966.6
Total	25.1	201.3	-	663.6	309.4	0.3	9.7	1,209.4

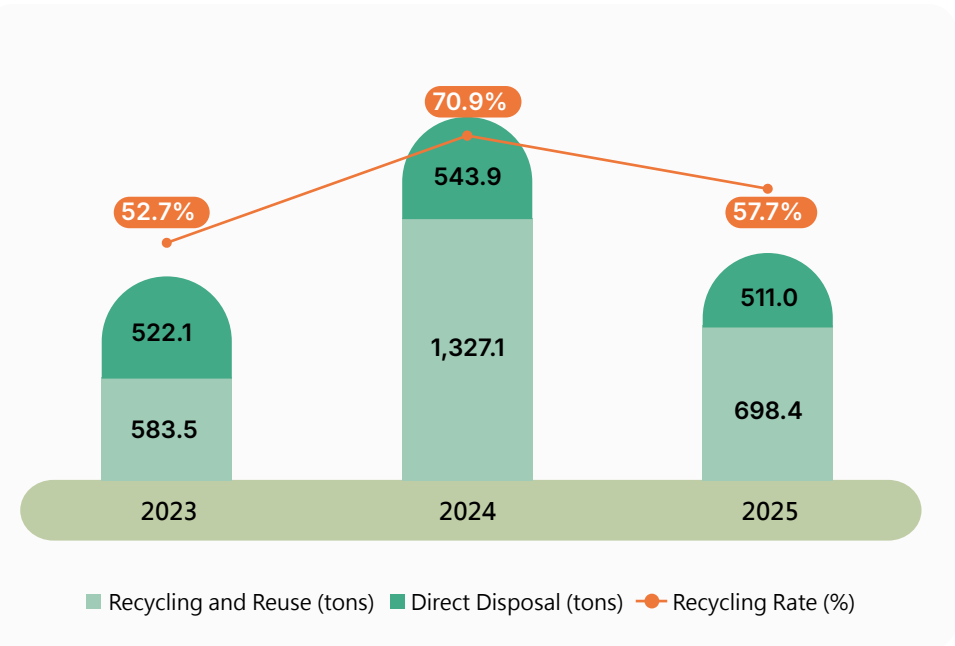
Gemtek's Waste Statistics (Over the Past Three Years)

Unit: Metric tons

Year	Facility	Non-Hazardous Waste	Hazardous Waste	Facility Total
2023	Gemtek Taiwan Headquarters	113.2	7.8	121.0
	Gemtek (Kunshan)	458.9	72.3	531.2
	Gemtek Vietnam	349.5	74.1	423.6
	Total	921.6	154.2	1,075.8
2024	Gemtek Taiwan Headquarters	112.8	8.6	121.4
	Gemtek (Kunshan)	819.4	47.4	866.8
	Gemtek Vietnam	862.7	20.4	883.1
	Total	1,794.9	76.4	1,871.3
2025	Gemtek Taiwan Headquarters	141.5	4.8	146.3
	Gemtek (Kunshan)	93.0	3.5	96.5
	Gemtek Vietnam	655.5	311.1	966.6
	Total	890.0	319.4	1,209.4

Note: The Gemtek (Kunshan) facility suspended operations beginning in June 2025; the disclosed data cover only the first half of the year.

Gemtek's Waste Overview (Over the Past Three Years)



4.5 Biodiversity



Biodiversity and No-Deforestation Policy

Regulatory Compliance and Global Alignment

Gemtek complies with all environmental and ecological conservation laws across its operating locations. The Company aligns its practices with international frameworks including the United Nations Sustainable Development Goals (SDGs), the Kunming-Montreal Global Biodiversity Framework (GBF), and the Taskforce on Nature-related Financial Disclosures (TNFD), integrating nature-related risks into its management mechanisms.

Risk Governance and Transparent Disclosure

Gemtek establishes mechanisms to identify and evaluate biodiversity risks while routinely assessing its dependencies and impacts on nature. The Company discloses its management approach and key performance indicators (KPIs) transparently within its annual sustainability reports.

Avoidance of Ecologically Sensitive Areas

During the planning of new facilities and expansions, Gemtek applies low-impact development (LID) principles to reduce environmental disturbance. The Company also avoids important biodiversity habitats and protected areas to minimize potential impacts on protected species and their habitats.

Resource Efficiency and Low-Carbon Transition

Gemtek promotes decarbonization and improves resource efficiency to reduce pressure on ecosystems. This includes expanding the use of renewable energy, implementing energy-saving and carbon reduction measures to mitigate climate-related risks, and strengthening water recycling and management to ensure that effluent quality meets or exceeds regulatory requirements, thereby alleviating stress on aquatic ecosystems.

Product Lifecycle Management

The Company evaluates impacts on nature across the entire product lifecycle, driving the circular economy and increasing the proportion of post-consumer recycled (PCR) plastics used. Gemtek monitors ecological impacts associated with raw material extraction and works to reduce its reliance on virgin natural resources.

Sustainable Forest Procurement Commitment

For product packaging and office consumables, Gemtek prioritizes paper materials certified by the Forest Stewardship Council (FSC) or other recognized sustainable forestry standards. The Company strictly prohibits sourcing wood-based products from illegal logging or controversial sources while promoting the use of eco-friendly, non-toxic inks.

Sustainability Culture and Ecological Engagement

Gemtek raises employee ecological conservation awareness and encourages volunteer participation. The Company also works with external partners to advance habitat conservation and ecological restoration initiatives.

Digital Transformation and Resource Conservation

The Company continues to expand digital workflows and paperless management systems to reduce paper use at the source, minimize forest resource depletion, and support its low-carbon operational goals.

In response to the Kunming-Montreal Global Biodiversity Framework (GBF), adopted at the 15th Conference of the Parties to the Convention on Biological Diversity (COP15) in 2022, governments worldwide are establishing policies and strategies for biodiversity conservation and restoration through 2030. As a key enabler in the telecommunications industry, Gemtek recognizes its operational dependencies and environmental impacts on natural resources. The Company fully accepts its responsibility to advance biodiversity conservation and the sustainable use of natural resources. Prompted by emerging international policy trends and growing stakeholder attention to nature-related issues, Gemtek has established its Biodiversity and No-Deforestation Policy. The scope of this policy encompasses all Gemtek subsidiaries and operating sites globally. Approved and issued by the Board of Directors in March 2026, the policy adopts the Mitigation Hierarchy principles of Avoid, Minimize, Restore, and Offset to reduce operational impacts on nature and ecosystems. Gemtek has also established long-term goals for 2050 to achieve Net Positive Impact (NPI), No Net Loss (NNL) of biodiversity, and No Gross Deforestation, demonstrating its firm commitment to protecting global biodiversity.

To achieve its long-term goal of Net Positive Impact by 2050, Gemtek integrates environmentally friendly principles into product design and material selection. By increasing the proportion of post-consumer recycled (PCR) plastics in select mechanical components, the Company is gradually reducing its reliance on virgin natural resources. Gemtek is also increasing its use of recycled paper and cardboard materials certified by the Forest Stewardship Council (FSC) to mitigate potential impacts of product packaging and material use on forests and ecosystems. Regarding environmental conservation, the Company sustained its ongoing commitments by conducting activities at Nature Valley and the Lianhua Temple Wetland. Through active participation in these field initiatives, employees gained greater awareness of nature-related issues while delivering concrete support for biodiversity protection and long-term environmental sustainability. For more information on PCR and FSC, please refer to Section [2.2 Circular Economy](#). For details on ecological restoration, please refer to Section [5.5 Community Engagement](#).

Furthermore, in line with the principles of the Taskforce on Nature-related Financial Disclosures (TNFD), Gemtek incorporated biodiversity-related risks into its enterprise-wide risk identification and assessment process this year, establishing a critical foundation for future disclosures on nature-related risks and opportunities. Going forward, the Company will monitor international disclosure trends and key stakeholder concerns while evaluating the adoption of the TNFD LEAP approach (Locate, Evaluate, Assess, and Prepare). These efforts will strengthen Gemtek's ability to identify and assess nature-related risks and opportunities, driving continuous improvements in risk management and information disclosure.

Special Feature

Deployment of the Carbon Management Platform

Building a Comprehensive Integrated Carbon Management Platform

In response to the global transition to net zero and increasingly stringent regulatory requirements, companies face significant challenges in managing Scope 3 emissions due to their sheer volume, complexity, and the operational limits of manual processing. Through digital transformation, Gemtek has improved the accuracy and management efficiency of its carbon emissions data, shifting from passive disclosure to proactive optimization. In 2025, the Company partnered with specialized technology vendors to successfully deploy an integrated carbon management platform across all facilities and subsidiaries throughout the Group. This platform covers aspects of organizational emissions, products, and the supply chain, combining internal domain knowledge with external technical expertise to provide a solid data foundation for the Company's sustainable development.

Data Driven Sustainability Management

- **Compliance with International Standards:** Ensures that the organizational greenhouse gas inventory, conducted in accordance with ISO 14064-1, extends across the entire Group and that product carbon footprint calculations are conducted in accordance with ISO 14067. The system fully standardizes and documents carbon accounting procedures, establishing unified data boundaries and calculation logic to ensure that data are readily available for verification at all times.
- **Comprehensive Integration of Scope 3 Data:** Scope 3 emissions extend beyond supply chain procurement to encompass up to 15 distinct categories, including business travel, waste, transportation and logistics, and product use. Managing these categories requires consolidating large volumes of data across multiple departments and operating sites, presenting significant operational complexity. The platform seamlessly integrates internal operational data with external supply chain data, achieving automated aggregation across all emission scopes.
- **Informed Operational Decision-Making:** Integrates carbon data into research and development, manufacturing, and procurement decision processes to advance low-carbon transition and provide a data-driven foundation for achieving the Company's decarbonization targets.

Project Timeline

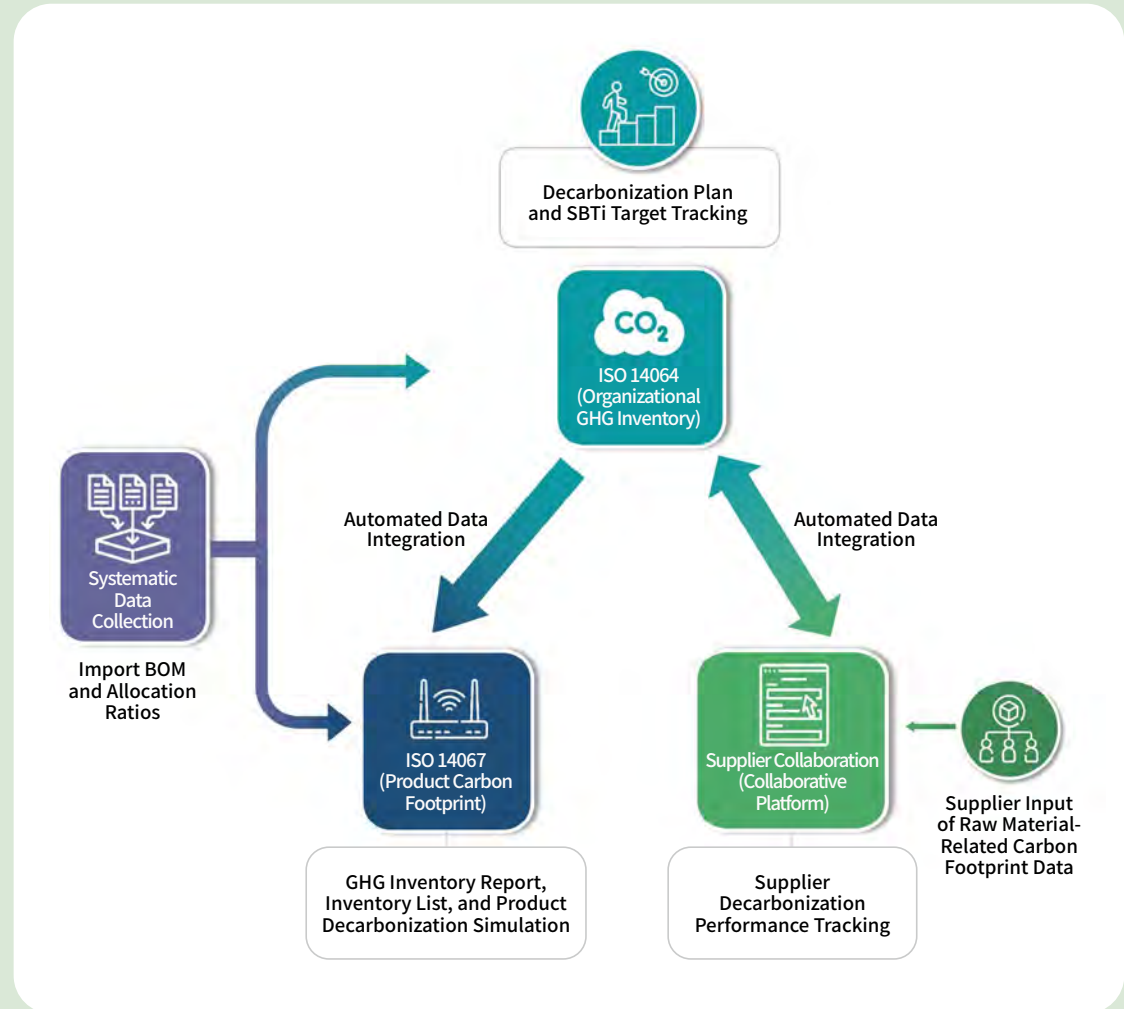
The platform deployment project was officially rolled out in April 2025. Over the following six months, Gemtek carried out intensive planning, development, and testing to ensure that the platform could be fully integrated into the Company's existing operational processes. The project successfully completed final acceptance and officially went live in September 2025. During the implementation period, all key users received comprehensive training. This enabled personnel across operating sites and subsidiaries, as well as supply chain partners, to independently operate the platform and manage the relevant data.



Anticipated Sustainability Benefits

The deployment of the carbon management platform is expected to significantly improve the Company's sustainability performance, operational efficiency, and market competitiveness.

Benefit Category	Specific Results
Data Transparency and Efficiency	Automates the collection and calculation of carbon data, which is expected to reduce manual labor time by at least 50% compared with traditional manual inventories. Real-time data and visual dashboards enable management to monitor emissions across all scopes at any time.
Enhancing Product Competitiveness	The platform enables precise tracking of product lifecycle carbon footprints to provide customers with verified low carbon product data, thereby enhancing the Company's competitive edge in green procurement.
Strengthening Supply Chain Resilience	Establishes a supplier carbon data tracking dashboard to identify business partners with potentially high carbon risks, ensuring the supply chain meets future green procurement requirements and reducing risks associated with trade barriers.
Proactive Regulatory Compliance	Delivers robust data integration capabilities that build a comprehensive carbon and sustainability data foundation, enabling the Company to proactively respond to requirements such as the EU Carbon Border Adjustment Mechanism (CBAM), TCFD reporting, and the CSRD directive.
Establishing an Institutional Decarbonization Foundation	Systematic data serves as the core foundation for driving future goals such as Science Based Targets (SBTi) and carbon neutrality, enabling the Company to accurately identify organizational emission hotspots, formulate targeted reduction strategies, and maximize the overall return on decarbonization investments.



Environmental Feature Article

Turning Ideas into Action for Greener Everyday Living

Sustainability extends beyond policies and data; it is built on the choices and actions we take in everyday life. To encourage employees to incorporate green living into their work and daily routines, Gemtek launched the Green Life Idea Competition, inviting employees company-wide to come up with creative, practical, and high-impact ideas that benefit the environment.

The event drew 9 outstanding submissions from across the Company, exploring topics such as low-carbon food choices, smart energy conservation, green transportation, resource recycling, health promotion, and environmental protection. Together, these ideas showcased employees' strong commitment to sustainability and their practical thinking about how everyday choices can create a positive environmental impact.



Most Popular Award First Place

Green Consumption (Rethink): Resource Renewal through a Swap Market

Proposal Description

Centered on the idea of "Rethink," this initiative proposed an employee swap market where unused or unwanted items could find new owners. By extending the useful life of these items, the project helps reduce unnecessary purchases and resource waste. This proposal not only promotes resource circulation, but also creates opportunities for colleagues to connect and share, showing that sustainability can be both warm and enjoyable.

Winner Insights

We realized that many items are still usable. They simply need a chance to be seen and appreciated. Through the swap market, we hope to make resource circulation a small but meaningful part of everyday life.

Practical Innovation Award First Place

Workplace Healthy Dining Options: Low Carbon Vegetarian Meals for a Healthier Planet

Proposal Description

Centered on creating a happier and healthier workplace, this initiative integrates employee well-being with low-carbon living by promoting vegetarian meal options. By making healthier and more environmentally friendly choices more accessible, the program encourages employees to improve their daily eating habits and gradually adopt healthier, more sustainable lifestyles.

Winner Insights

Our goal was to make healthy living part of everyday life. Starting with one meal at a time, employees can take better care of themselves and the planet, making sustainable living both enjoyable and rewarding.

An employee voting round was introduced during the final stage of the competition, giving colleagues the opportunity to help select the ideas that resonated most and carried the greatest potential impact. The competition ultimately recognized three winners of the Most Popular Award and three winners of the Practical Innovation Award, celebrating not only creativity, but also shared values and real-world applicability. The event showed that sustainability does not have to remain an abstract slogan. It can be discussed, designed, and translated into practical ideas for everyday life. Looking ahead, Gemtek will continue creating opportunities for employees to participate and collaborate, giving every good idea the chance to become a starting point for change and bringing green living more fully into daily life.



5

Workplace Well-being

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Employee Development and Human Rights

Material Topics : Human Rights and Diversity, Equity & Inclusion / Human Resource Management / Talent Recruitment and Retention

Management Objective

Employees are an important asset to the Company's sustainable development. Through well-established systems and management mechanisms, Gemtek maintains effective communication channels with employees, continuously enhances working conditions and benefits, and provides diverse learning and development opportunities to strengthen employees' professional capabilities and overall competitiveness. Furthermore, the Company is committed to fostering a diverse, equal, and friendly workplace free from all forms of discrimination, thereby promoting the mutual growth of employees and the organization to achieve the goal of sustainable business operations.

Remedial Actions/ Mechanisms

Gemtek has established the "Human Rights and Whistleblower Protection Management Procedures," which outline the designated channels responsible for handling grievances and responding to feedback at each of the Group's operating sites. Reported complaints are initially received by a dedicated task force and then forwarded to relevant departments for investigation and review. If a violation is substantiated, a special committee is convened to deliberate and make an objective and impartial decision. To continuously strengthen the company's management mechanisms and internal controls, such cases are incorporated into educational materials for company-wide employee training programs, thereby raising risk awareness and preventing similar incidents from recurring.

Responsibility

- The Human Resources Department is the unit responsible for managing labor-management relations, with the department head serving as the primary person in charge.
- The Company has established an Employee Welfare Committee to organize various welfare programs, club activities, and subsidies for employees.
- A Workplace Well-being Task Force has been formed under the ESG Team, with the Director of the Human Resources Division at the Taiwan Headquarters serving as the management representative.
- A Sexual Harassment Prevention Committee and a panel of labor representatives have been established, with members elected or nominated by fellow employees.

Actions

- Formulated the "Human Rights Policy," the "Human Rights and Whistleblower Protection Management Procedures," and the "Sexual Harassment Complaint and Handling Procedures."
- Established a comprehensive bonus system and a flexible leave policy.
- Set up comfortable recreational and leisure facilities.
- Regularly organizes employee events and encourages active participation in club activities.
- Issued Restricted Stock Awards (RSAs) for management-level employees.
- Labor policies and related documents are published on the intranet or bulletin boards, with human rights training and awareness programs conducted periodically.

Results

- Implemented the Employee Stock Ownership Trust (ESOT) scheme with a participation rate of 82.60%, enhancing employee cohesion and long-term commitment.
- In 2025, the Company conducted training programs on diverse interview practices and ID verification procedures for recruitment personnel, achieving a 100% completion rate to strengthen interview professionalism and regulatory compliance.
- In 2025, a total of 42 "Gemtek Baby Gift Packs" were distributed. The Company also signed corporate discount agreements with postpartum care centers and infant daycare facilities in Hsinchu County and City to provide employees with childcare support and preferential resources.
- In 2025, there were no negative incidents involving human rights violations or discrimination, continuously maintaining a friendly workplace environment.
- In 2025, all labor conditions complied with government laws and regulations, achieving a 100% compliance rate.
- In 2025, the provision rate for statutory insurance coverage and childcare-related benefits reached 100%.
- In 2025, the training rate for human rights awareness among both new hires and existing employees reached 100%.
- In 2025, the implementation rate of the annual training program reached 100%.
- In 2025, a total of 898 training sessions were conducted, with 14,722 total participants, continuously strengthening employees' professional capabilities and development.

Management & Evaluation Mechanism

- Quarterly labor-management meetings, Employee Welfare Committee meetings, and annual management review meetings are conducted to facilitate two-way communication and review key issues, thereby strengthening internal oversight and management mechanisms.
- Semi-annual departmental performance review meetings are held to regularly evaluate the effectiveness of training programs and adjust training plans and course offerings as needed to support organizational development.
- Annual internal audits are conducted to systematically review the effectiveness of system implementation and track the progress of corrective actions, thereby continuously enhancing management effectiveness.



Occupational Safety and Health

Material Topics :Occupational Health and Safety

Management Objective

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 and standards, maintains ISO 45001 certification, and offers necessary 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 Health, Safety, and Environmental (EHS) Promotion Task Force has been established, chaired by the General Manager, with the EHS Manager serving as the Executive Secretary.
- A Workplace Well-being Task Force has been formed under the ESG Team, with the Director of the Human Resources Division at the Taiwan Headquarters serving as the management representative.

Actions

- 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.

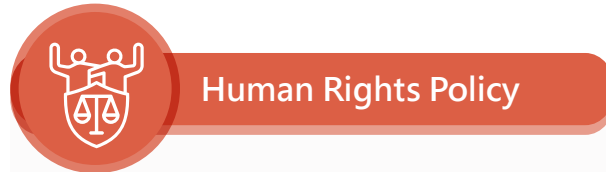
Results

- In 2025, a total of 6 EHS awareness campaigns were conducted.
- In 2025, 100% of new employees participated in EHS education and training.
- In 2025, a total of 4 Occupational Safety and Health Committee meetings were convened.
- In 2025, a total of 4 contractor construction application audits were conducted, all in full compliance with internal contractor management procedures and with no violations identified.
- In 2025, 12 on-site physician health consultation sessions were conducted, serving a cumulative total of 155 participants. The overall satisfaction rate for these on-site services reached 96%, indicating that the service is highly recognized and appreciated by employees.
- In 2025, there were no occurrences of serious occupational safety or health incidents.
- In 2025, Gemtek's Taiwan Headquarters passed the "Workplace Health Promotion" assessment by the Health Promotion Administration under the Ministry of Health and Welfare.

Management & Evaluation Mechanism

- Quarterly Occupational Safety and Health Committee meetings are convened to address matters concerning environmental, safety, and health. Together with labor representatives, the committee reviews the implementation of OSH performance to support the continuous maintenance and improvement of safety and health management.

5.1 Human Rights Protection



Human Rights Policy

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' right to organize and participate in labor unions, and complies with applicable laws and regulations to ensure that union activities within the Company are conducted lawfully and fairly.

Value Employee Career Development

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

Prohibition of Child Labor, Forced Labor, and Human Trafficking

Gemtek complies with international human rights standards to prevent the use of child labor, forced labor, and human trafficking.

Promote Diversity, Equity, and Inclusion

Gemtek is committed to creating an equal, fair, and respectful working environment, respecting the unique background and characteristics of every employee, whether full-time, part-time, or temporary. The Company maintains a zero-tolerance policy toward discrimination or harassment and provides mechanisms to address and resolve related concerns.

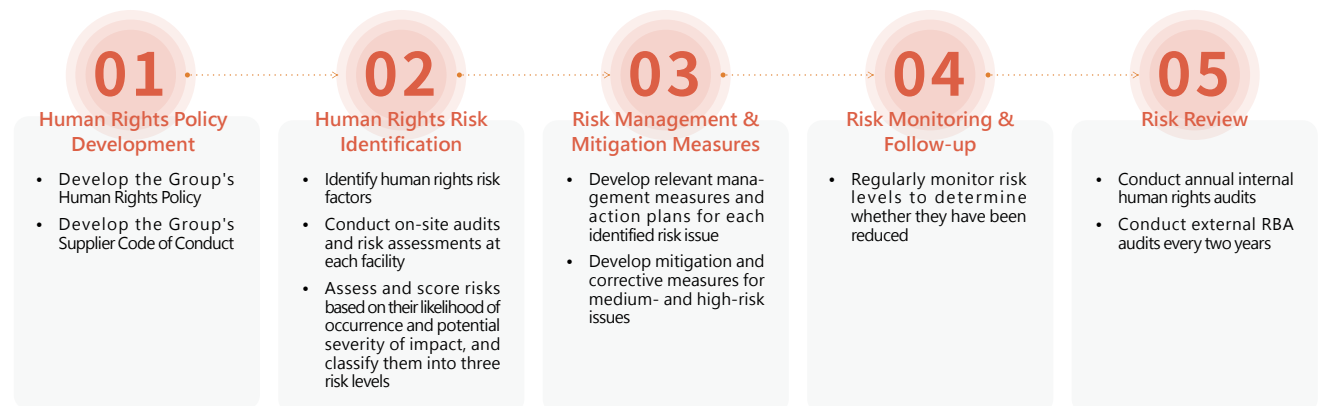
Gemtek Technology adheres to internationally recognized human rights principles and complies with applicable laws and regulations, including the "United Nations Universal Declaration of Human Rights," the "UN Global Compact," the "United Nations Guiding Principles on Business and Human Rights," the "ILO Declaration on Fundamental Principles and Rights at Work," the "OECD Guidelines for Multinational Enterprises on Responsible Business Conduct," the "Responsible Business Alliance (RBA) Code of Conduct," and the "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas." Based on these internationally recognized standards, the Company has established its human rights policy and management framework and is committed to fostering a diverse, equitable, inclusive, healthy, and safe workplace. The Company respects the background differences of all employees, embraces multiculturalism, prevents child labor and forced labor, prohibits all forms of unlawful discrimination and harassment, ensures equal employment opportunities, and provides diverse communication channels. These human rights principles are also extended to the supply chain through the formulation of Gemtek Technology's "Supplier Code of Conduct," jointly implementing human rights protection standards with our supplier partners.

Gemtek annually reviews its human rights policy and implementation effectiveness, reporting the outcomes to the Board of Directors to foster an environment founded on the principles of protection, respect, and remedy. The Company prohibits all forms of human rights infringements and violations while ensuring that all personnel are treated fairly and with dignity. Through its management mechanisms, human rights considerations are systematically integrated into daily operations and management practices, continuously strengthening the Company's human rights governance and risk control.

• Human Rights Due Diligence

As global attention to human rights continues to grow, Gemtek Technology adheres to the core value of respecting human rights and transforms this commitment into concrete management practices. Through a systematic human rights due diligence process, the Company proactively identifies potential human rights risks across its operating locations, production sites, and value chain. In 2025, the scope of this human rights due diligence covered Gemtek's Taiwan Headquarters, Gemtek Vietnam (including all regular employees, dispatched personnel, and on-site contract workers), and key suppliers.

Human Rights Due Diligence Process

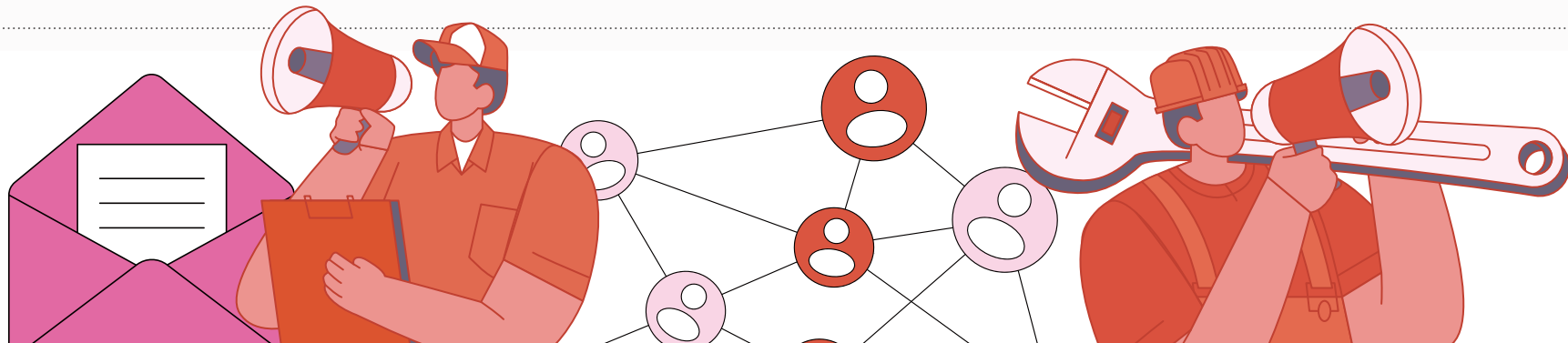


Human Rights Risk Management and Mitigation Measures

Human Rights Issues	Risk Description	Risk Level	Management Actions	Risk Mitigation Measures	Key Assessment Targets
Working Hours Management	Overtime working hours (weekly working hours exceeding 60 hours / monthly overtime hours exceeding local regulatory requirements)	High	- Establish a working hours system, working hours alert notifications, and control mechanisms. - Promote a reasonable working hours culture and review shift-scheduling mechanisms. - Limit monthly overtime hours. - Diversify recruitment channels to replenish manpower in a timely manner.	- Issue "Working Hours Alert Notifications" every week; supervisors can also utilize the working hours system for working hours management and manpower allocation. - Establish diverse recruitment channels to replenish manpower in a timely manner, thereby improving efficiency to meet production needs.	Workers, Suppliers
	Continuous work exceeding 7 consecutive days	Medium			
Humane Treatment	No discrimination, sexual harassment/abuse, corporal punishment, mental or physical coercion, verbal abuse, and threats	Medium	- Formulate relevant policies and procedures such as Work Rules, Human Rights Policy, Human Rights and Whistleblower Protection Procedure, and written statements on the prevention of unlawful workplace misconduct. - Provide a friendly working environment for female employees, individuals with disabilities, and migrant workers, and offer maternity protection measures that meet or exceed applicable legal requirements. - Issue "Sexual Harassment Prevention Awareness" announcements and has established Sexual Harassment Grievance and Handling Measures, under which employees elect committee members for sexual harassment prevention.	- Provide training for supervisors to strengthen awareness of humane treatment, including non-discrimination and non-harassment, throughout the recruitment, interviewing, and personnel management processes. - Conduct annual human rights awareness training, with enhanced training for management on their corresponding concepts and responsibilities. - Strengthen the management and oversight of maternity protection measures. - Establish multiple grievance channels to protect the confidentiality of whistleblowers' identities and prevent retaliation.	Workers
Prohibition of Child Labor	Prohibition of Child Labor	General	- Comply with international human rights standards and applicable local laws and regulations governing the minimum employment age. - Verify workers' age and identity by reviewing identification documents.	- Conduct corporate sustainability development awareness training for new hires during onboarding and annual refresher training for existing employees, ensuring all colleagues and supervisors understand the Company's prohibition on child labor. - Provide identity verification training for recruitment personnel to ensure the accurate verification of applicant's ages.	Child labor, Workers, Suppliers
Prohibition of Forced Labor	Prohibit Human Trafficking Ensure Freedom to Choose Employment	General	- Refrain from using any form of forced, bonded, indentured, or involuntary prison labor. - Prohibit all forms of worker exploitation, including slavery and human trafficking.	- Confirm applicants' voluntary willingness to work and verify their identity during the recruitment process. - Implement a "Zero Recruitment Fees Policy" and prohibit all forms of forced labor.	Workers, Suppliers

● 5.1 Human Rights Protection 5.2 Workforce Composition 5.3 Employee Welfare and Development 5.4 Employee Health and Safety 5.5 Community Engagement

Human Rights Issues	Risk Description	Risk Level	Management Actions	Risk Mitigation Measures	Key Assessment Targets
Wages and Benefits	Equal Pay for Equal Work Prohibition of Punitive Wage Deductions	General	- Determine employees' compensation based on job responsibilities and professional experience to ensure equal pay for equal work. - Provide wages that meet or exceed applicable minimum wage requirements in accordance with local laws and regulations, and ensure that compensation, salary adjustments, and promotions are free from discrimination based on gender, age, race, etc.	- Formulate management measures for compensation, bonuses, and promotions; ensure that salary determination, adjustments, and promotions are based on job duties, professional experience, or performance, regardless of individual identity. - Disburse wages and overtime pay, and grant leave monthly in accordance with applicable laws and regulations, with no punitive wage deductions imposed as a disciplinary measure.	Job applicants, Employees
Freedom of Association	Constructive Labor-Management Relations Freedom of Association and Collective Bargaining	General	- Formulate management measures to prohibit any attempt to control or interfere with labor unions, labor-management meetings, or other employee organizations by any means. - Establish multiple communication and grievance channels, regularly collect employee feedback, and conduct employee satisfaction and engagement surveys.	- Employees elect labor representatives and Employee Welfare Committee members by vote. - Convene regular labor-management meetings, Occupational Safety and Health Committee meetings, and Employee Welfare Committee meetings to discuss labor-management issues, safety and health topics, and welfare measures. - Provide a variety of activities to promote employee work-life balance. - Establish management measures for employee clubs and encourage employees to participate in company clubs.	Employees
Occupational Health and Safety	Health Management Operational Safety Maternity Care	General	- Implement the ISO 45001 Occupational Health and Safety Management System at major manufacturing facilities. - Regularly plan and implement health examinations, cancer screenings, vaccinations, health promotion programs, and on-site physician services. - Provide comprehensive maternity care, lactation rooms, and designated parking spaces for pregnant employees.	- Conduct regular working environment monitoring, strengthen work safety awareness, carry out emergency response drills, and reduce the risk of occupational accidents. - Implement employee health management programs by regularly providing health examinations and conducting health monitoring, preventive care, and subsidies for employees identified as high health-risk individuals. - Organize health promotion activities such as weight management programs, walking challenges, physical fitness programs, and health seminars, to enhance employees' health awareness.	Workers, Suppliers, Female Employees



• Human Rights Protection and Concrete Actions

Gemtek places respect for human rights at the core of its business and aligns its practices with internationally recognized standards and applicable local laws and regulations to foster an equitable and inclusive workplace. Through systematic management, awareness training, and comprehensive grievance channels, the Company puts its sustainability commitments into practice. The Company's key human rights management mechanisms are outlined below.

Prohibition of Child Labor

Gemtek continues to actively promote human rights awareness throughout the Company and strengthen employees' understanding of human rights through education and training. At the same time, in accordance with the Responsible Business Alliance (RBA) Code of Conduct Commitment Statement, the Company requires all suppliers to sign and comply with its policies prohibiting child labor, forced labor, and protecting the rights of young workers, thereby strengthening human rights management throughout the supply chain.

From a policy perspective, the Company has established clear provisions prohibiting child labor in its Corporate Sustainability Code of Conduct, Human Rights and Whistleblower Protection Management Procedures, and Recruitment, Selection, and Employment Procedures. During the recruitment and hiring process, the Company implements a comprehensive identity verification procedure to verify applicants' age. If an individual under the age of 15 is inadvertently employed, the Company will immediately settle all wages in accordance with applicable laws and regulations and implement the necessary remedial measures to ensure legal compliance and safeguard the individual's rights and interests. In 2025, no incidents of child labor were identified at any of Gemtek's facilities.

Prohibition of Forced Labor

Gemtek is committed to safeguarding employees' personal freedom and labor rights and strictly prohibits all forms of forced labor and human trafficking in accordance with the Responsible Business Alliance (RBA) Code of Conduct. Employees reserve the right to voluntary employment, freedom to resign, reasonable overtime work, and freedom of movement. The Company strictly prohibits practices such as withholding employees' identity documents, charging recruitment deposits, withholding wages, debt bondage, and engaging in human trafficking. In addition, the Company requires labor recruitment agencies to comply with Gemtek's human rights management requirements and conducts regular monitoring and audits of their management and operational practices to jointly implement human rights protection. In 2025, no incidents of forced labor or human trafficking were recorded at any of Gemtek's facilities.

To promote a culture of reasonable working hours, Gemtek regularly reviews its work scheduling mechanisms and issues weekly "Working Hours Alert Notifications." Managers also use the working hours management system to monitor working hours and optimize manpower allocation. In addition, the Company actively utilizes diverse recruitment channels to ensure timely workforce replenishment, thereby enhancing efficiency to fulfill production demands.

Zero Recruitment Fees Policy for Migrant Workers

Gemtek has implemented the Responsible Business Alliance (RBA) Code of Conduct for many years, remaining deeply committed to respecting and safeguarding employee rights. The Company ensures that all workers are treated with fairness, dignity, and without discrimination throughout their employment, while continuously fostering a friendly and inclusive work environment. The Company fully enforces the "Zero Recruitment Fees Policy" across all stages of employment, including recruitment and hiring, onboarding, contract renewal, and repatriation upon termination of employment. Gemtek strictly prohibits charging migrant workers any recruitment fees, agency fees, medical examination fees, government fees, or any other related expenses; all associated expenses are borne entirely by the Company. Furthermore, regarding any related expenses previously paid by migrant workers prior to the implementation of this policy, the Company has completed a retrospective fee review and reimbursement process in accordance with RBA standards to ensure the thorough implementation and consistency of the "Zero Recruitment Fees Policy."

Prohibition of Discrimination and Harassment

Gemtek strictly enforces workplace equity. Throughout the recruitment and hiring phases, professional qualifications serve as the primary criterion, with candidates objectively evaluated based on their personal qualities, professional capabilities, and suitability for the position. When implementing human resource management practices, including compensation, benefits, training and development, and promotion evaluations, the Company ensures that all decisions are entirely independent of factors such as race, social class, nationality, religion, physical condition, gender, sexual orientation, marital status, political affiliation, age, place of birth, or disability. Gemtek prohibits all forms of discrimination to safeguard employees' rights to equal career development.

To safeguard employees' safety and rights, the Company has established a Sexual Harassment Prevention Committee, with employee representatives elected through an open voting process to ensure fairness and impartiality. In accordance with the Gender Equality in Employment Act and relevant international human rights standards, the Company has established the Human Rights and Whistleblower Protection Management Procedures and the Sexual Harassment Complaint and Handling Procedures. These policies explicitly prohibit all forms of harassment (including verbal, gestural, and physical conduct) while establishing protected anonymous reporting channels, grievance handling mechanisms, and investigation procedures.

Prevention and Protection against Unlawful Workplace Behavior

To ensure that employees are protected from physical or psychological harm during the course of performing their duties (including workplace violence, workplace bullying, sexual harassment, employment discrimination, and stalking), Gemtek has issued a written policy statement on the prevention of unlawful workplace behavior. This commitment not only encompasses internal management and staff but also extends to any inappropriate conduct by customers, suppliers, and external parties.

To embed prevention awareness into our workplace culture, we have implemented the following measures:

- **Institutional Framework:** Formulated the "Human Rights and Whistleblower Protection Management Procedures" and the "Prevention Plan for Unlawful Workplace Behavior During the Course of Performing Duties" to standardize risk identification and response procedures. The Company also conducts regular hazard identification, risk assessments, and internal audits to monitor and review these management mechanisms.
- **Awareness Training:** Posted "Unlawful Workplace Behavior Statement" posters throughout company facilities and regularly organized education and training courses for both employees and managers. These initiatives help employees recognize various forms of unlawful workplace conduct (such as psychological and verbal abuse) while reminding managers that their day-to-day management conduct must comply with applicable laws and international human rights standards.

Gemtek strictly prohibits all forms of inappropriate disciplinary practices, including corporal punishment, intimidation, public humiliation, verbal abuse, or monetary fines. Employees who experience or witness discrimination, harassment, threats, abuse, exploitation, or other forms of unlawful conduct may use the Company's grievance and reporting channels to protect their personal rights. External stakeholders who have inquiries or suggestions regarding the Company's corporate social responsibility (CSR) practices, or who wish to report misconduct or corruption, may submit their concerns through the CSR mailbox published on the Company's official website.

The Company strictly protects the confidentiality of whistleblowers' identities and prohibits all forms of retaliation. Employees may report concerns or file grievances without fear of retaliation or any other adverse consequences. All cases are investigated under strict confidentiality principles by dedicated personnel with no conflict of interest. When an allegation is substantiated, the Company will immediately initiate corrective actions, psychological counseling, and improvement measures, while handling the parties involved in accordance with Company regulations based on accountability and the severity of the incident. Through these measures, the Company is committed to maintaining a fair, just, and respectful work environment.

Human Rights Grievance Procedure



In 2025, the company received no grievances concerning labor rights or human rights violations, including discrimination, harassment, or unlawful workplace behavior. 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.

Gemtek Technology's Complaints and Grievances Regarding Discrimination, Harassment, and Unlawful Workplace Behavior (Over the Past Three Years)

2023-2025	Taiwan Headquarters	Gemtek Kunshan	Gemtek Vietnam
Number of Grievances Filed	0	0	0
Number of Substantiated Cases	0	0	0
Number of Closed Cases	0	0	0



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 and managers 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 legal and human rights, as well as the Company's policies on occupational safety, ethical business practices, anti-corruption, anti-bribery, and environmental sustainability. In 2025, 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 2025 Corporate Sustainability Awareness Training

Facility	Number of New Hires	New Hire Training Hours	Number of Current Employees Retrained	Current Employees Retraining Hours
Gemtek Taiwan Headquarters	99	99	852	852
Gemtek Kunshan	0	0	49	73.5
Gemtek Vietnam	2,344	7,032	2,712	8,136
Total	2,443	7,131	3,613	9,061.5

Note: Gemtek Kunshan suspended operations in June 2025. As there were no new hires in 2025, no corresponding training records exist.

Human Rights Assessment

Gemtek Technology has established a Corporate Sustainability (ESG) Committee at each of its major production sites. These committees are responsible for regularly training internal ESG auditors, holding management review meetings, evaluating risks within the RBA management system, setting key performance indicators (KPIs), and carrying out internal audits. RBA VAP audits are conducted every two years or periodically upon customer request. Between 2024 and 2025, Gemtek's Taiwan Headquarters and the Gemtek Vietnam facility completed the RBA certification, with both achieving Silver Recognition.

• 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, harmonious, and respectful labor-management relations.

Communication Channel	Frequency	Content
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	Working environment, compensation and benefits, supervisory leadership, career development, team culture, organizational identification, and employee catering services.
Employee Suggestion Boxes	As Required	Personal feedback or suggestions, labor rights, environmental improvements, and anonymous grievances and reporting on unlawful incidents (such as discrimination, harassment, unlawful workplace behavior, breaches of business ethics, bribery, and corruption).
Feedback Form	As Required	Immediate feedback, workplace improvements, and feedback on administrative processes.
Grievance & Whistleblower Hotline	As Required	Immediate registration and handling by dedicated personnel upon receipt of a grievance.
Corporate Website Feedback and Whistleblower Channel	As Required	In the event of unlawful workplace behavior, breaches of business ethics, or corruption, dedicated personnel will immediately register and handle the case upon receipt of a grievance or report. - Taiwan Headquarters: Email: Gemtek_suggestion@gemteks.com Tel: +886-3-598-5535 ext. 1119 (ESG Executive Secretary) - Gemtek Vietnam Facility: Email: VN_suggestion@vn.gemteks.com Tel: +84-22-6358-3758 (HR Department)

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, 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 2025, 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 agreements in place covering 100% of 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 held as mandated by law. 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 2025

	Gemtek Taiwan Headquarters	Gemtek Kunshan	Gemtek Vietnam
Labor-Management Meetings	7	1	2

Note: Gemtek Kunshan suspended operations in June 2025; therefore, only one labor-management meeting was held that year.

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 approve 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.

Gemtek Technology Number of Employee Representatives and Employees Covered by Collective Bargaining Agreements (Over the 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
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%
2025	Gemtek Taiwan Headquarters	944	5	-	-
	Gemtek (Kunshan)	7	4	7	100%
	Gemtek Vietnam	2,712	9	2,712	100%

Note:

- Gemtek Taiwan Headquarters conducts labor-management meetings but has no labor union or collective bargaining agreement.
- Gemtek (Kunshan) suspended operations in June 2025. Its relevant data is disclosed based on the actual number of active employees as of December 31, 2025.

Employee Satisfaction and Engagement Survey

Gemtek Technology is committed to fostering a friendly workplace and attaches great importance to employee well-being and feedback mechanisms. Each facility conducts an annual employee satisfaction survey, and in 2025, the Company introduced an employee engagement survey to gain a more comprehensive understanding of employees' needs for workplace support.

The survey covers aspects such as the working environment, compensation and benefits, supervisory leadership, career development, team culture, organizational identification, 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 2025 employee satisfaction and engagement survey was coordinated by the Human Resources Department at each facility, with the survey period from January 1, 2025, to December 31, 2025, achieving a survey coverage rate of 100%. The survey results are presented in the table below. In response to the issues reflected by employees, the Company will prioritize cross-departmental communication and improvement measures for issues with low satisfaction, including enhancing the variety and flavor of cafeteria menus, organizational identification, and compensation and benefits, to actively optimize internal communication and identity mechanisms so as to enhance overall employee satisfaction and corporate cohesion.

Gemtek Technology 2025 Employee Satisfaction and Engagement Survey Results

Facility	Number of Surveyed Employees	Number of Respondents	Response Rate	Satisfaction and Engagement Score	Key Areas of Feedback	Implementation Status & Improvement Plans
Gemtek Taiwan Headquarters	944	469	50%	7.4	- Compensation & Benefits - Employee Development - Organizational Identification	- Conduct regular industry salary surveys to maintain a competitive compensation structure. - Enhance the "Internal Mentorship Program" to strengthen career advancement pathways. - Regularly communicate the Company's sustainability strategies and achievements through internal platforms and themed events; encourage employee participation to enhance their understanding of the corporate vision.
Gemtek Vietnam	2,712	505	19%	6.14	- Cafeteria Meals - Organizational Identification - Compensation & Benefits	- Introduce more diverse meal options, such as noodle dishes, to the cafeteria menu. - Organize regular Team Building activities to boost morale and cohesion. - Conduct regular industry salary surveys to maintain a competitive compensation structure.

Note: Gemtek (Kunshan) suspended operations and therefore did not conduct the employee satisfaction and engagement survey.

Diversity, Inclusion, and Gender Equality

Gemtek Technology and its labor representatives have signed a "Collective Human Rights Agreement" aimed at creating a diverse, equitable, inclusive, healthy, and safe working environment. The Agreement respects the unique backgrounds of all employees, embraces cultural diversity, prohibits child labor and forced labor, prevents unlawful discrimination or harassment, ensures equal employment opportunities, and provides diverse communication channels. Furthermore, these principles are extended to the supply chain, requiring partners to jointly adhere to human rights standards. The scope of this "Collective Human Rights Agreement" covers Gemtek Taiwan Headquarters, Gemtek (Kunshan), and the Gemtek Vietnam facility.



Gemtek firmly believes that talent is the driving force behind the Company's continuous growth and development. In 2025, the Company responded to the call and joined the "TALENT, in Taiwan - Sustainable Talent Alliance" as an advocacy partner. Gemtek will continue to cultivate a friendly workplace that promotes mutual prosperity and growth.

Women's Diverse Career Development and Gender Equality

As employees pursue their professional and personal aspirations, we are deeply aware that female colleagues often balance career development with family caregiving responsibilities. At Gemtek, we believe that gender should never be a barrier to personal growth, but rather a source of ingenuity and innovation. We are committed to constructing a balanced, friendly, and inclusive environment, ensuring that every colleague enjoys fair treatment and has equitable access to employment, compensation, training, and promotion opportunities.

To advance the principles of SDG 5: Gender Equality, Gemtek launched a series of Workplace Inclusion Seminars in 2025. The Company invites women leaders from various fields to share their personal and professional journeys, fostering meaningful dialogue and the exchange of life experiences across generations. Through cross-generational and cross-functional conversations, these seminars encourage employees to challenge gender stereotypes and overcome workplace bias, empowering them to thrive in their multiple life roles while transforming diverse perspectives into a source of organizational resilience.

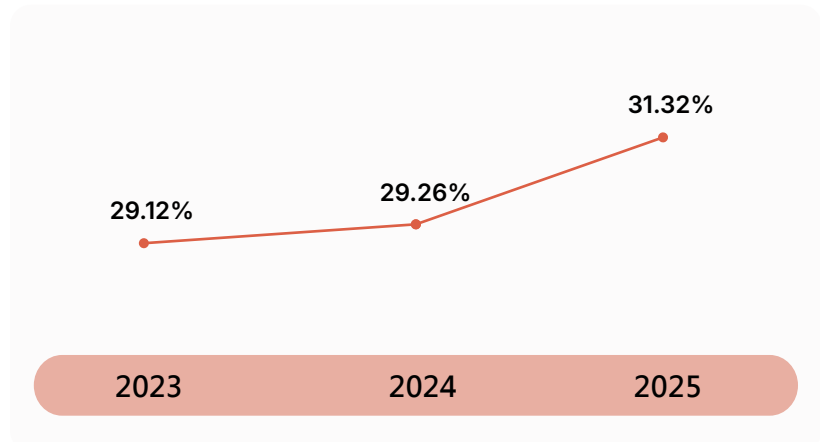
Given the nature of the electronics industry, management positions and engineering roles remain predominantly held by men. Nevertheless, Gemtek continues to optimize its talent structure by:

- **High Representation in Critical Functions:** We actively encourage women to pursue careers in core business and technology functions. Currently, the percentage of female sales personnel at the Taiwan Headquarters has reached 78.67%. In critical STEM roles (including R&D, Quality Assurance, Logistics, System Automation, and IT), the female ratio has also reached 24.43%^{Note 1}, demonstrating their professional strength across both the technical and operational aspects.
- **Strengthening the Influence of Decision-Making:** Gemtek continues to cultivate female leadership talent, resulting in steady year-over-year growth in the proportion of women in management positions. As of 2025, the percentage of female managers across the Group reached 31.32%, bringing more nuanced perspectives and greater diversity to corporate decision-making and governance.

Note:

1. The increase in the percentage of female STEM (Science, Technology, Engineering, and Mathematics) roles was due to a decrease in the total headcount resulting from the resignation of male employees.
2. Percentage of female sales personnel: Number of female employees in sales units / Total number of employees in sales units.
3. Percentage of female STEM roles: Number of female employees in STEM roles / Total number of employees in STEM roles.
4. STEM roles include positions in Research & Development, Quality Assurance, Logistics, Systems Development (Automation), and Information Technology (IT).

Gemtek Technology Percentage of Female Managers (Over the Past Three Years)



Secure Employment for Vulnerable Groups

To safeguard employment opportunities for vulnerable groups, Gemtek Taiwan Headquarters, Gemtek (Kunshan), and the Gemtek Vietnam facility comply with all applicable local laws and regulations governing the employment and protection of the rights of persons with disabilities. The Company has established an accessible workplace to ensure that employees and visitors can enter, exit, and move throughout the premises safely and independently without barriers caused by mobility limitations. Employees who require workplace accommodations or assistive equipment may submit a request through the Workplace Accommodation Application Form to obtain the necessary support. Accessible facilities include barrier-free entrances and passageways, accessible ramps, accessible restrooms, designated accessible parking spaces, and elevators, ensuring an inclusive workplace that supports employees with disabilities. To ensure these facilities remain safe and fully functional, each facility conducts quarterly inspections and maintenance. Any deficiencies identified are promptly addressed through corrective maintenance and repair procedures to ensure continued accessibility and safe use for individuals with mobility impairments.

In 2025, to further support vulnerable groups and promote diversity and equal employment opportunities, Gemtek Taiwan Headquarters launched the "Gemtek Wellness Massage Program" in November, employing licensed massage therapists with visual impairments. By the end of the year, the Company had fully met the statutory employment quota for persons with disabilities. At Gemtek (Kunshan), the number of employees with disabilities did not meet the statutory minimum employment requirement. In accordance with applicable regulations, the Company paid the required disability employment security fund in full. The Gemtek Vietnam facility is not subject to statutory minimum employment quota requirements. Gemtek is also committed to providing equal employment opportunities regardless of ethnic background. To date, there have been no incidents involving violations of the rights of Indigenous peoples or ethnic minority groups.

Gemtek Technology Workforce Diversity and Inclusive Employment (Over the Past Three Years)

Category / Job Title / Gender			2023			2024			2025		
			Taiwan Headquarters	Kunshan	Vietnam	Taiwan Headquarters	Kunshan	Vietnam	Taiwan Headquarters	Kunshan	Vietnam
Indigenous Peoples / Ethnic Minorities	Managerial Position	Male	1	0	0	2	0	0	2	0	0
		Female	0	0	0	0	0	0	0	0	0
	Non-Managerial Position	Male	3	10	201	1	8	244	1	0	390
		Female	1	5	219	1	1	258	1	0	378
Percentage of Managerial Roles			0.55%			1.06%			1.10%		
Percentage of Non-Managerial Roles			10.55%			13.70%			22.12%		
Percentage of Total Workforce			10.13%			13.10%			21.08%		
Persons with disabilities	Managerial Position	Male	1	0	0	1	0	0	1	0	0
		Female	0	0	0	0	0	0	0	0	0
	Non-Managerial Position	Male	7	0	0	6	0	0	5	0	0
		Female	1	0	0	1	0	0	2	0	0
Percentage of Managerial Roles			0.55%			0.53%			0.55%		
Percentage of Non-Managerial Roles			0.19%			0.19%			0.20%		
Percentage of Total Workforce			0.21%			0.20%			0.22%		
Total Number of Managerial Employees			146	16	20	136	24	28	139	3	40
Total Number of Non-Managerial Employees			893	1,071	2,198	831	523	2,390	805	4	2,672
Total Number of Employees			1,039	1,087	2,218	967	547	2,418	944	7	2,712

Note:

1. Among the 56 officially recognized ethnic groups in Mainland China, all ethnic groups other than the Han ethnic group are classified as ethnic minority groups.
2. In Vietnam, in accordance with Official Document No. 121/TCTK-PPCD, all ethnic groups other than the majority Vietnamese Kinh are classified as ethnic minority groups.
3. Percentage by category (%) = Number of employees in the specified category at each facility as of year-end / Total number of employees at that facility as of year-end.
4. Gemtek (Kunshan) suspended operations in June 2025; its relevant workforce data continue to be reported through December 31, 2025.

5.2 Workforce Composition

Talent is Gemtek's most valuable asset. The Company complies with all applicable labor laws and regulations, including the Act of Gender Equality in Employment, and bases all recruitment and employment decisions primarily on individual qualifications and professional competence. Equal employment opportunities are provided regardless of gender, age, race, nationality, place of birth, disability, religion, or political affiliation. As of the end of 2025, Gemtek employed 3,663 people (2,019 men and 1,644 women). Among them, only one woman was employed on a part-time basis, while all other employees were full-time permanent employees. Compared with the 3,932 employees reported at the end of 2024, the decrease in headcount was primarily attributable to the Group's resource restructuring and adjustments to its manufacturing footprint.

In 2025, Gemtek Technology had a total of 146 on-site non-employee workers, comprising 78 women and 68 men. The headcount breakdown by facility and work category is presented in the table below.

Gemtek Technology 2025 On-site Contingent Workforce Statistics

Facility/Gender	Female	Male	Job Types
Gemtek Taiwan Headquarters	34	19	Security Guards, Cleaning Staff, Cafeteria Staff, Convenience Store Staff, Test Technicians
Gemtek (Kunshan)	1	4	Security Guards, Cleaning Staff
Gemtek Vietnam	43	45	Security Guards, Cleaning Staff, Cafeteria Staff

Note:

- The data above is calculated based on headcount as of December 31, 2025, without any data assumptions.
- For statistics on the contingent workforce, please refer to Section [5.4 Employee Health and Safety](#).

Gemtek Technology 2025 Workforce Composition

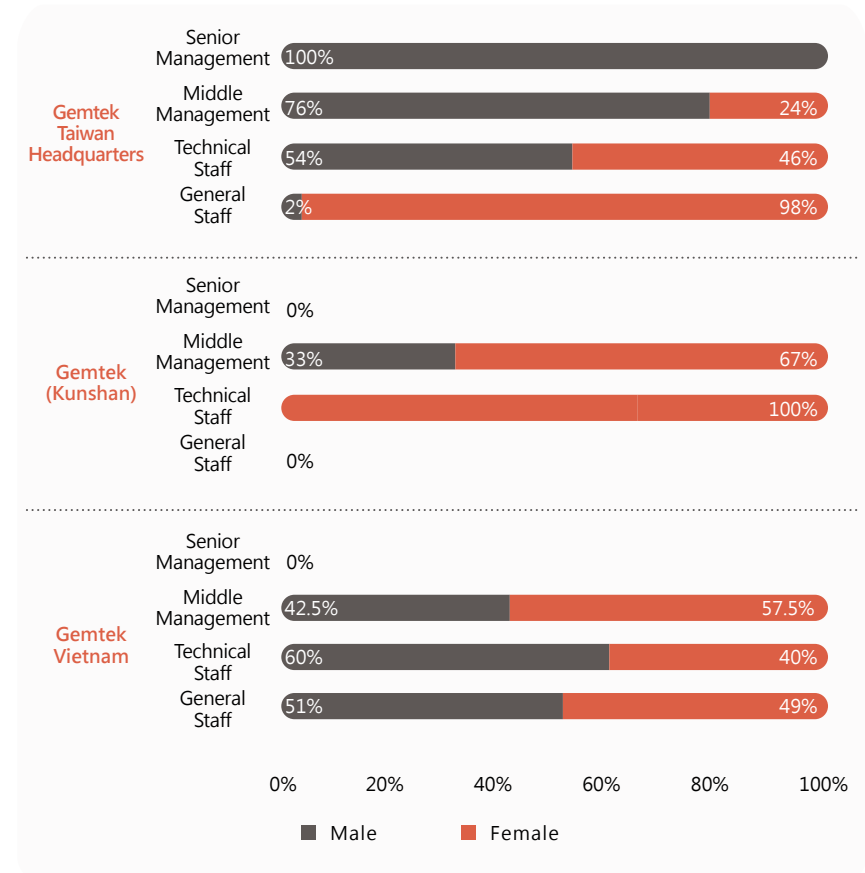
Facility / Age / Gender	Female			Male			Total
	<30	30-50	>50	<30	30-50	>50	
Gemtek Taiwan Headquarters	72 ^{Note}	342	39	65	345	81	944
Gemtek (Kunshan)	-	5	1	-	1	-	7
Gemtek Vietnam	803	382	-	1,035	491	1	2,712
Total	875	729	40	1,100	837	82	3,663

Note:

- The data above is calculated based on the number of active employees as of December 31, 2025, without any data assumptions.
- Among the female employees under the age of 30 at the Taiwan Headquarters, one is employed on a part-time basis.
- Gemtek (Kunshan) suspended operations in June 2025; its relevant data is disclosed based on the actual number of active employees as of December 31, 2025.

Gemtek Technology 2025 Workforce Structure by Job Level

Job Level / Gender / Age / Facility			Male			Female		
			<30	30-50	>50	<30	30-50	>50
Gemtek Taiwan Headquarters	Management Positions	Senior Management	0	1	7	0	0	0
		Middle Management	0	73	26	0	26	6
	Non-Management Positions	Technical Staff	65	269	48	34	269	29
		General Staff	0	2	0	38	47	4
	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	0	1	0	0	1	1
Gemtek (Kunshan)	Non-Management Positions	Technical Staff	0	0	0	0	4	0
		General Staff	0	0	0	0	0	0
	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	2	15	0	6	17	0
	Non-Management Positions	Technical Staff	628	327	1	474	156	0
		General Staff	405	149	0	323	209	0
Gemtek Vietnam	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	2	15	0	6	17	0
	Non-Management Positions	Technical Staff	628	327	1	474	156	0
		General Staff	405	149	0	323	209	0
	Management Positions	Senior Management	0	0	0	0	0	0
		Middle Management	2	15	0	6	17	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, and indirect personnel receiving a supervisory allowance;
 - Gemtek (Kunshan): Department level and above;
 - Gemtek Vietnam facility: Section level and above.
- Expatriate personnel and the top executive (facility manager) are reported based on their location of employment.
- Gemtek (Kunshan) suspended operations in June 2025; its relevant data is disclosed based on the actual number of active employees as of December 31, 2025.
- The data above is calculated based on active employees as of December 31, 2025, without any data assumptions.

• New Hire Turnover Rates

The number of new hires and turnovers across Gemtek Technology's facilities over the past two years is shown in the table below. To recruit the talent needed, Gemtek's recruitment personnel continuously receive training on inclusive interviewing practices, including interview skills and the use of professional assessment tools. These efforts help ensure both a fair recruitment process and a positive candidate experience. Throughout the recruitment process, the Company follows an open and transparent selection process to ensure the right people are placed in the right roles.

A comparison of new hire rates across the Company's facilities over the past two years shows that the Taiwan Headquarters recorded a significant increase in its new hire rate, driven by increased workforce demand resulting from the expansion of its production lines. As Gemtek (Kunshan) suspended operations, no new employees were hired during the year. At the Gemtek Vietnam facility, the rapid establishment of new manufacturing facilities in the local area resulted in a more dynamic labor market and higher employee mobility. In terms of turnover rates, Gemtek (Kunshan) experienced a significant increase due to the impact of suspended operations. Meanwhile, the Gemtek Vietnam facility also recorded a relatively high turnover rate as the rapid expansion of newly established manufacturing facilities intensified competition for talent in the local labor market.

Gemtek Technology New Hire Rates (Over the Past Two Years)

Year		2024						2025					
Facility		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
Age/Gender		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
< 30	Number of New Hires	28	19	623	280	1,010	608	5	42	0	0	1,136	660
	New Hire Rate	2.90%	1.96%	113.89%	51.19%	41.77%	25.14%	0.53%	4.45%	0.00%	0.00%	41.89%	24.34%
30-50	Number of New Hires	25	30	663	283	306	123	19	36	0	0	342	196
	New Hire Rate	2.59%	3.10%	121.21%	51.74%	12.66%	5.09%	2.01%	3.81%	0.00%	0.00%	12.61%	7.23%
≥ 51	Number of New Hires	4	0	0	0	0	0	13	0	0	0	0	1
	New Hire Rate	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	1.38%	0.00%	0.00%	0.00%	0.00%	0.04%
Total Number of New Hires		106		1,849		2,047		115		0		2,344	
Total Number of Employees		967		547		2,418		944		7		2,712	
New Hire Rate		10.96%		338%		84.66%		12.18%		0%		86.43%	

- Note:
1. New Hire Rate (%) = Number of new hires in the category for the year / Total year-end headcount of each facility for the year
 2. The number of new hires is primarily based on individuals who have completed onboarding and signed employment contracts, including employees reinstated from unpaid leave during the year, without deducting those who resigned mid-year.
 3. Gemtek (Kunshan) suspended operations in June 2025 and had no new hires.

Gemtek Technology Employee Turnover Rates (Over the Past Two Years)

Year		2024						2025					
Facility		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
Age/Gender		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
< 30	Number of Turnovers	25	27	781	338	869	539	14	19	48	35	968	580
	Turnover Rate	2.59%	2.79%	143%	62%	35.94%	22.29%	1.48%	2.01%	686%	500%	36%	21%
30-50	Number of Turnovers	46	56	827	443	278	160	43	49	284	166	325	176
	Turnover Rate	4.76%	5.79%	151%	81%	11.50%	6.62%	4.56%	5.19%	4,057%	2,371%	12%	6%
≥ 51	Number of Turnovers	18	6	0	0	0	0	13	0	4	3	0	1
	Turnover Rate	1.86%	0.62%	0%	0%	0.00%	0.00%	1.38%	0.00%	57%	43%	0%	0%
Total Number of Turnovers		178		2,389		1,846		138		540		2,050	
Total Number of Employees		967		547		2,418		944		7		2,712	
Turnover Rate		18.41%		436.7%		76.34%		14.62%		7,714.29%		75.59%	

Note:

- Employee Turnover Rate (%) = Number of turnovers in the category for the year / Total year-end headcount of each facility for the year.
- The number of turnovers is primarily based on individuals who have completed separation procedures, including employees who voluntarily resigned, were terminated, went on unpaid leave, or retired.
- Gemtek (Kunshan) suspended operations in June 2025, resulting in a significant increase in its turnover rate.

· Minimum Notice Period

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

Gemtek Technology Minimum Notice Period

Facility	Description
Gemtek Taiwan Headquarters	To protect employees' rights and interests, Gemtek carries out employee transfers in accordance with the "Five Principles of Employee Transfers" prescribed by applicable laws and regulations. These principles apply to transfers arising from career development, cross-functional learning, and significant operational changes. To safeguard labor relations and working conditions, the Company has established notice period requirements for employee resignations in accordance with the Labor Standards Act. In the event of business closure, transfer of ownership, financial losses, business downsizing, or an employee being determined unable to perform the duties of the position, the Company provides 10 to 30 days' advance notice to terminate the employment contract, depending on the employee's length of service: 1 Employees with more than 3 months but less than 1 year of service will receive at least 10 days' advance notice. 2 Employees with 1 year but less than 3 years of service will receive at least 20 days' advance notice. 3 Employees with 3 years or more of service will receive at least 30 days' advance notice.
Gemtek (Kunshan)	Minimum notice period is 30 days.
Gemtek Vietnam	1 Employees under an indefinite-term employment contract will receive at least 45 days' advance notice. 2 Employees under a fixed-term employment contract with a term of 12 to 36 months will receive at least 30 days' advance notice. 3 Employees under a fixed-term employment contract with a term of less than 12 months will receive at least 3 working days' advance notice.

5.3 Employee Welfare and Development

· Employee Compensation

Gemtek is committed to upholding pay equity. In 2025, the base salaries at all Company facilities exceeded the applicable statutory minimum wages in their respective regions. Hiring and compensation decisions are based strictly on the salary structures associated with each job grade, made without preferential treatment or discrimination regarding gender, age, race, nationality, place of birth, disability, religion, or political affiliation. The Company regularly conducts annual market salary benchmarking to understand its compensation positioning, and executes annual salary adjustments and profit-sharing bonuses based on operating performance. Gemtek's compensation ratio information is presented in the table below. For information regarding the average, median, and year-over-year variations of salaries for full-time employees not in managerial positions, please refer to the [Market Observation Post System \(MOPS\)](#).

Gemtek Technology 2025 Basic Salary Ratio

	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
Male	1.0	1.2	1.4
Female	1.0	1.2	1.4

Note:

1. Basic salary is determined in accordance with the local laws and regulations implemented as of the end of 2025.
2. Basic salary is calculated based on the starting monthly basic salary for inexperienced direct labor (operators).

Gemtek Taiwan Headquarters 2025 Highest Compensation to Employee Annual Total Compensation Ratio

	Ratio
Annual Total Compensation Ratio	11.18
Compensation Growth Rate	-1.61

Note:

1. Annual total compensation is calculated for the period from December 2024 to November 2025.
2. Employees with less than one full year of service in 2025 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 from the previous year to the current year.

Gemtek Technology 2025 Female-to-Male Compensation Ratio, by Job Grade

Job Grade / Item / Facility / Gender		Taiwan Headquarters		Gemtek (Kunshan)		Gemtek Vietnam	
		Female	Male	Female	Male	Female	Male
Managerial Positions	Base Salary Ratio	1	1.22	1	0.58	1	0.96
	Total Annual Compensation Ratio	1	1.31	1	0.57	1	1.11
Non-managerial Positions	Base Salary Ratio	1	1.35	1	NA	1	1.04
	Total Annual Compensation Ratio	1	1.55	1	NA	1	1.02

- Note:
- All ratios are calculated using female employees as the baseline, with the calculation formula: Male / Female.
 - Base salary is based on the approved salary as of December 2025, excluding overtime pay and all incentive-based bonuses.
 - Total annual compensation covers the period from December 2024 through November 2025, excluding incomplete monthly salaries and overtime pay for employees during the reporting year.
 - At Gemtek Taiwan Headquarters, the gender pay gap between male and female managers primarily reflects differences in job grades. For non-managerial employees, the gap is mainly due to differences in job distribution.
 - Gemtek (Kunshan) suspended operations in June 2025. As a result, there were no male non-managerial employees at the facility.
 - Managerial positions are defined as follows:
 - Gemtek Taiwan Headquarters: Assistant Manager level and above, or indirect employees who receive a managerial allowance.
 - Gemtek (Kunshan): Department Head level and above.
 - Gemtek Vietnam: Section Head level and above.
 - Under Gemtek's compensation policy, employee compensation is determined based on a comprehensive assessment of education, experience, professional skills, development potential, job complexity, level of responsibility, and the value of the position. Because R&D and engineering functions are predominantly staffed by men—with male employees accounting for 75% of STEM roles at the Taiwan Headquarters - and given that these positions generally require specialized technical expertise and experience, they typically command higher levels of compensation. As a result, the overall average compensation for male employees is higher than that for female employees.

• Living Wage

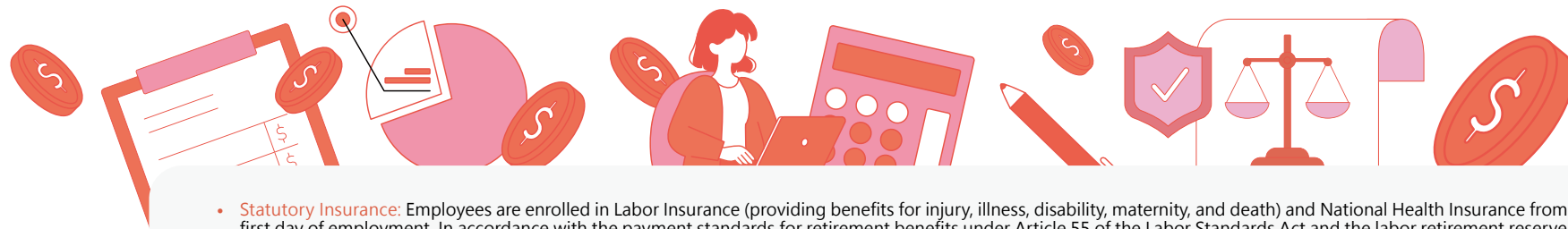
Gemtek Group believes that implementing a compensation system aligned with the living wage standard can help attract and retain talent, enhance productivity, and improve customer satisfaction, thereby supporting the Company's long-term development. In 2024, Gemtek incorporated living wage principles by surveying employees and referencing official data from local authorities across its production sites to estimate standards reflecting local living costs^{Note}. The estimated living wage benchmarks were then compared against existing compensation levels across all facilities. Based on these evaluation results, Gemtek established corresponding targets and commitments aimed at ensuring employee remuneration meets local living wage standards.

- Note:
- Gemtek Taiwan Headquarters utilizes relevant data from questionnaire surveys.
 - The Gemtek (Kunshan) facility references relevant data from the National Bureau of Statistics.
 - The Gemtek Vietnam facility is based on relevant data from the General Statistics Office of Vietnam.

• Welfare Measures

Gemtek Technology is dedicated to creating a positive work environment and prioritizes employee welfare and security to meet their needs. The Company has established a comprehensive system of incentive bonuses and leave policies, offers a broad range of welfare benefits, and provides well-equipped recreational facilities for rest and leisure. Additionally, the Employee Welfare Committee regularly organizes team-building activities, encourages participation in employee clubs, and distributes gift sets and cash vouchers to employees during major holidays and on their birthdays.

Employee Insurance and Retirement Programs



Taiwan Headquarters

- **Statutory Insurance:** Employees are enrolled in Labor Insurance (providing benefits for injury, illness, disability, maternity, and death) and National Health Insurance from their first day of employment. In accordance with the payment standards for retirement benefits under Article 55 of the Labor Standards Act and the labor retirement reserve fund stipulated in Article 56, the Company makes monthly contributions to the labor retirement reserve fund in designated statutory accounts. The employer contribution ratios for the new and old labor pension systems are 6% and 2%, respectively. According to the Labor Pension Act, all regular employees participate in the retirement plan, with the exception of cooperative education students and foreign employees, who are not subject to mandatory contributions. The participation rate of regular employees in the retirement plan is 100%, with only 1 employee remaining under the old system. In addition to making retirement reserve contributions as required by law, the Company also engages professional actuarial consultants each year to conduct retirement reserve actuarial valuations to ensure sufficient funding. As of the end of 2025, the total amount contributed to labor retirement accounts reached NT\$92 million, safeguarding employees' future pension entitlements and ensuring their retirement years are properly supported.
- **Group Employee Insurance:** 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, providing an added layer of protection for employees and their families. With cancer rates on the rise, the Company offers an optional critical illness insurance policy to enhance employee protection. Employees can choose whether or not to enroll in this 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%.

Gemtek Technology Number and Percentage of Employees Participating in the Retirement Plan (Over the Past Three Years)

Year	Number / Percentage (%)	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
2023	Number	970 (New Scheme: 967, Old Scheme:3)	1,087	2,097
	%	100%	100%	100%
2024	Number	903 (New Scheme: 902, Old Scheme:1)	547	2,256
	%	100%	100%	100%
2025	Number	848 (New Scheme: 847, Old Scheme:1)	7	2,612
	%	100%	100%	100%

Note:

- Explanation of the difference between the total number of employees and the number of employees participating in the retirement plan at Gemtek Taiwan Headquarters:
 - 2023: Total number of employees: 1,039 (91 employees were not eligible to participate in the retirement plan, and 22 employees resigned in December; therefore, the total number of participants was 970.)
 - 2024: Total number of employees: 967 (77 employees were not eligible to participate in the retirement plan, and 13 employees resigned in December; therefore, the total number of participants was 903.)
 - 2025: Total number of employees: 944 (103 employees were not eligible to participate in the retirement plan, and 7 employees resigned in December; therefore, the total number of participants was 848.)
- Explanation of the difference between the total number of employees and the number of employees participating in the retirement plan at the Gemtek Vietnam facility:
 - 2023: Total number of employees: 2,218 (131 employees were not eligible to participate in the retirement plan, and 10 employees resigned in December; therefore, the total number of participants was 2,097.)
 - 2024: Total number of employees: 2,418 (172 employees were not eligible to participate in the retirement plan, and 10 employees resigned in December; therefore, the total number of participants was 2,256.)
 - 2025: Total number of employees: 2,712 (115 employees were not eligible to participate in the retirement plan, and 15 employees resigned in December; therefore, the total number of participants was 2,612.)
- The Gemtek (Kunshan) facility suspended operations in June 2025; relevant data is disclosed based on the actual number of active employees as of December 31, 2025.

Gemtek Technology Number and Percentage of Employees Enrolled in Statutory Health Insurance (Over the Past Three Years)

Year	Number / Percentage (%)	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
2023	Number	1,048	1,087	2,097
	%	100%	100%	100%
2024	Number	968	547	2,256
	%	100%	100%	100%
2025	Number	942	7	2,612
	%	100%	100%	100%

Note:

- Gemtek Taiwan Headquarters: Under the statutory National Health Insurance (NHI) program, overseas employees, part-time employees, and migrant workers who have not yet obtained a valid residence permit are not eligible for enrollment.
 - 2023: Total number of employees: 1,039; 7 employees were not eligible for enrollment, while 16 employees who resigned at the end of the month remained enrolled. Therefore, the total number of insured employees was 1,048.
 - 2024: Total number of employees: 967; 11 employees were not eligible for enrollment, while 12 employees who resigned at the end of the month remained enrolled. Therefore, the total number of insured employees was 968.
 - 2025: Total number of employees: 944; 4 employees were not eligible for enrollment, 1 employee with a severe disability received full premium subsidization, and 3 employees who resigned at the end of the month remained enrolled. Therefore, the total number of insured employees was 942.
- Gemtek (Kunshan): All employees participate in China's statutory Five Social Insurance program, which includes medical insurance. Gemtek (Kunshan) suspended operations in June 2025; however, the related data are included through December 31, 2025.
- Gemtek Vietnam: The Company contributes 3% toward health insurance premiums for Vietnamese employees. The difference between the total number of employees and the number of employees enrolled in the statutory health insurance program is attributable to employees who were still within their probationary period, during which enrollment is not mandatory under Vietnamese law.

Gemtek Technology Employee Benefits



Employee Bonuses

Three Major Holiday Bonuses, Annual Salary Adjustment Program, Performance and Incentive Bonuses, Patent Incentive Awards.



Employee Welfare Committee Benefits

Company-sponsored employee trips, subsidies for weddings and funerals, holiday and birthday cash bonuses, discounts at partner merchants, and regular employee activities.



Leave Policy

Gemtek Taiwan Headquarters: In accordance with the Labor Standards Act, the Company has established a comprehensive leave system and provides parental leave, family care leave, menstrual leave for female employees, and paternity leave to accommodate employees' personal health and family caregiving needs. In addition, in alignment with the "Government Guidelines on Adjusted Work Schedules", designated make-up workdays are converted into days off, enabling employees to plan flexibly and maintain a healthy work-life balance. In addition, flexible working hours are implemented based on different job categories to enhance work flexibility and improve time management efficiency, while promoting work-life balance and fostering a friendly and inclusive workplace.

Gemtek (Kunshan): In accordance with the Labor Law of the People's Republic of China and other applicable labor regulations, the Company has established a comprehensive leave policy, including annual leave, parental leave, maternity leave, and nursing leave.

Gemtek Vietnam: In accordance with the Vietnamese Labor Codes, the Company provides statutory annual leave for both regular employees and contract employees.



Health Checkups

Gemtek Taiwan Headquarters: Employee health examinations, special operation health examinations, and health examinations for new hires are conducted once every two years. Based on the results of these health examinations, health management plans are provided for individual employees. Occupational health physicians provide on-site services and offer health consultations for occupational hazard prevention, health promotion, and disease control.

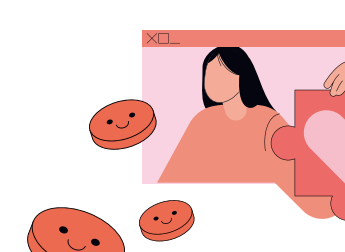
Gemtek (Kunshan): The Company provides comprehensive health examinations for employees every two years and implements employee health management measures based on the examination results. In addition, employees working in designated positions receive annual occupational health examinations to monitor and safeguard their occupational health.

Gemtek Vietnam: The Company provides comprehensive health examinations for employees every year and implements employee health management measures based on the examination results. In addition, employees working in designated positions receive annual occupational health examinations to monitor and safeguard their occupational health.



Employee Clubs and Activities

The Company currently offers a variety of employee clubs, including badminton, baking, qigong, outdoor activities, dance, photography, sustainability, and stress relief clubs, allowing employees to participate freely based on their interests.





Recreational Facilities

Recreational facilities include a basketball court, fitness center, badminton court, table tennis room, an aerobics studio, and other leisure facilities.



Support for Expectant Mothers

Gemtek Taiwan Headquarters: The Company provides dedicated parking spaces for expectant mothers located close to the main office building, with convenient elevator access. A well-equipped and private lactation room is also available for employees at any time. In addition, the Company provides maternity gift packages and organizes prenatal education classes to support employees throughout their pregnancy and early parenthood.

Gemtek Vietnam: In accordance with the Vietnamese Labor Codes, employees are entitled to 6 months of maternity leave. Expectant mothers who are 28 weeks pregnant or beyond, as well as those with children under 1 year of age, are permitted to leave work one hour early each day. In addition, employees with children under 6 years of age are eligible to receive a childcare allowance.



On-site FamilyMart Convenience Store

To provide greater convenience and more diverse dining options for employees, Gemtek Taiwan Headquarters has invited FamilyMart to operate an on-site convenience store. Employees receive exclusive discounts by presenting their employee ID cards. Female employees are also provided with one complimentary tea egg per day during pregnancy, and employees receive one complimentary freshly prepared beverage on their birthday.



Overseas Assignment Policy

To support employees assigned to long-term overseas assignments, Gemtek has established a comprehensive expatriate assignment policy that enables them to work abroad with peace of mind. The Company provides a range of expatriate benefits, including home leave, round-trip airfare subsidies for returning home, overseas assignment allowances, transportation, meal, and accommodation subsidies, dependent medical subsidies, family living allowances, children's education subsidies, and airport transfer services.



Other Benefits

Employee benefits also include housing allowances, employee dormitories, indoor parking facilities, quarterly department team meal subsidies, an employee cafeteria (Healthy Kitchen), a coffee bar, and other workplace amenities.



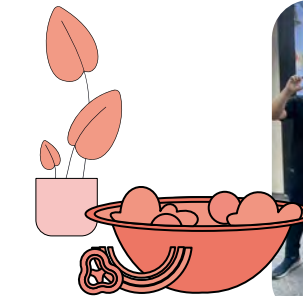
Employee Restricted Stock

Gemtek Taiwan Headquarters has implemented a Restricted Stock Award (RSA) program to strengthen the effectiveness of its incentive compensation program. Eligibility for share grants is determined based on factors including years of service, job grade, position, work performance, overall contributions, outstanding achievements, and other management considerations. To receive vested shares, recipients must achieve the Company's prescribed performance targets during the applicable vesting period, thereby achieving the meaning of mutual prosperity and shared growth between Gemtek and its employees.



Employee Stock Ownership Trust

Gemtek Taiwan Headquarters has implemented an Employee Stock Ownership Trust (ESOT) welfare plan to encourage employees to make small-scale savings while purchasing Company shares, thereby sharing in the Company's long-term operational performance. Participating employees contribute a fixed amount based on their job grade, and the Company also contributes a certain percentage as a corporate incentive bonus to purchase Company stock each month. As of the end of 2025, the participation rate was 82.60%.



Special Feature

Employee Team-Building Activities Strengthening Teamwork and Cohesion

To recognize employees' long-standing dedication and strengthen team cohesion, Gemtek Vietnam organized its 2025 Annual Employee Tour and Team-Building Cohesion Activity, and was conducted in two sequential batches, with the destination set at Ha Long Bay, a UNESCO World Heritage Site in Vietnam. The program combined leisure travel with team-building challenges, allowing employees to relax and recharge while deepening their mutual connections through interaction and collaboration. The event embodied the Company's team spirit of "Moving Forward Together and Pushing Beyond Limits."

On the first day of the event, employees participated in a series of team-building competitions and interactive games designed to strengthen interaction and collaboration among employees. Throughout the activities, members of each team worked together to complete various challenges, demonstrating team spirit and enthusiastic participation. A dinner event was held in the evening, during which the Company's management expressed appreciation for employees' dedication and contributions to the Company's growth. Management also emphasized that employees are the Company's most valuable asset and that strong team cohesion provides a solid foundation for meeting future challenges.



On the second day, employees visited Dragon Park to enjoy a variety of amusement rides and attractions, relieving work stress through diverse recreational activities while promoting interaction and strengthening connections through mutual encouragement and support. The group also visited Typhoon Water Park, where employees enjoyed the water attractions and the wave pool in a fun and refreshing atmosphere. These relaxed interactions helped strengthen relationships between employees and managers, as well as foster closer connections across departments, further promoting cross-functional collaboration.

Through this event, employees not only had the opportunity to rest and recharge after their busy work schedules, but also strengthened team cooperation and interpersonal connections. Gemtek hopes to continue fostering a positive and trusting workplace culture through such activities, building a more cohesive workforce to achieve the Company's future development goals.

• Unpaid Parental Leave

In accordance with applicable laws and regulations, the Company provides employees with the right to take unpaid parental leave. Employees with childcare needs may apply for unpaid parental leave for up to two years at any time before their youngest child reaches the age of three. Prior to the expiration of the leave period, the Company proactively contacts employees to confirm their intention to return to work and to make the necessary arrangements for their reinstatement. Eligibility for unpaid parental leave is not affected by gender, position, or work location, and both male and female employees are equally entitled to apply.

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

Year /Item/Gender	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible to apply for unpaid parental leave(A)	41	52	93	39	57	96	41	59	100
Number of employees who actually applied for unpaid parental leave during the year(B)	1	14	15	1	13	14	1	9	10
Number of employees scheduled to return to work from unpaid parental leave during the year(C)	0	10	10	1	15	16	1	11	12
Number of employees who actually returned to work from unpaid parental leave during the year(D)	0	8	8	1	13	14	0	9	9
Number of employees who returned to work from unpaid parental leave in the previous year(E)	1	5	6	0	8	8	1	13	14
Number of reinstated employees who remained employed for at least one year after returning(F)	1	5	6	0	7	7	0	9	9
Unpaid parental leave return-to-work rate for the current year (%) =D/C	N/A	80%	80%	100%	87%	88%	0%	82%	75%
Unpaid parental leave retention rate for the current year (%) =F/E	100%	100%	100%	N/A	88%	88%	0%	69%	64%

Note: Employees eligible to apply for unpaid parental leave in 2025 are defined as personnel who took maternity leave or paternity leave within the four-year period from January 1, 2022, to December 31, 2025.

Gemtek Technology Parental Benefits

Facility	Parental Benefits
Gemtek 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 the duration determined by the stage of pregnancy), and seven days of paid prenatal checkup leave. Fathers are entitled to seven days of paid leave for prenatal checkup accompaniment and paternity leave. In addition, employees may apply for unpaid parental leave at any time before their youngest child reaches the age of three. - Full-time employees or employees whose spouses are pregnant may apply for a "Maternity Gift Package" during the pregnancy by presenting a maternity health record booklet. The package includes a thoughtfully selected assortment of breastfeeding and postpartum childcare essentials to support employees and their families during this important stage of life. Since the program was launched in 2024, a total of 42 maternity gift packages had been distributed by the end of 2025, reflecting the Company's ongoing commitment to employee well-being and family support. - Full-time employees who have completed at least one year of continuous service, or whose spouses give birth, are eligible for a childbirth subsidy of NT\$10,000 per child. In 2025, eight employees received the subsidy, with total payments amounting to NT\$80,000.
Gemtek (Kunshan)	- In accordance with the Special Rules on the Labor Protection for Female Employees and the Regulations of Jiangsu Province on Population and Family Planning, the Company provides the following maternity and paternity leave benefits: 98 days of standard maternity leave, 60 days of extended maternity leave, and an additional 15 days of leave for difficult childbirth. For multiple births, employees are entitled to an additional 15 days of maternity leave for each additional child. In addition, eligible fathers are entitled to 15 days of paid paternity leave. - In March 2022, in accordance 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. 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 checkup leave (5 days); 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 employee promotion and performance management systems are closely integrated, ensuring that high-performing employees have clear pathways and career opportunities through the Company's promotion system. The performance evaluation system is designed to balance the Company's operational needs, employees' individual performance, and competency development. Employee performance is reviewed semiannually to provide appropriate recognition and opportunities for career advancement. With the exception of the Chairman, Gemtek Technology conducts regular performance evaluations for employees who have met the required length-of-service. In 2025, 100% of eligible male and female employees received performance evaluations.

Gemtek Technology 2025 Performance Evaluation Overview

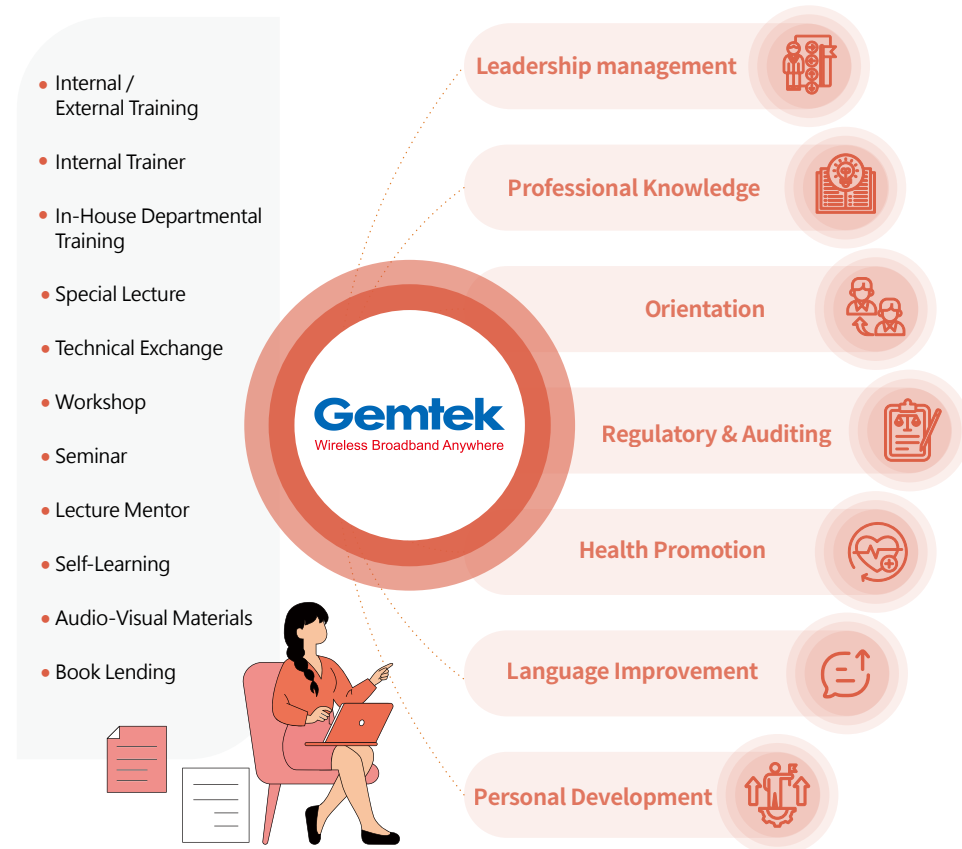
Facility	Types of Employees Evaluated	Male	Female
Gemtek Taiwan Headquarters	All Regular Employees ^{Note1}	100%	100%
Gemtek (Kunshan)	Newly Hired Regular Employees with at Least 3 Months of Service ^{Note2}	100%	100%
Gemtek Vietnam	Newly Hired Indirect Employees with at Least 24 Weeks of Service	100%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

Note:

1. The Chairman, newly hired regular employees with less than 24 weeks of service, and reinstated regular employees with less than 16 weeks of service are excluded from the performance evaluation process.
2. Newly hired regular employees with less than three months of service are required to work with their supervisors to establish work objectives and a learning and development plan for the upcoming six-month period.

• Employee Education and Training

Gemtek Technology formulates its annual employee education and training roadmap at the end of each year. Training programs are structured according to employees' job functions and job levels and are adjusted as needed to align with organizational development and business requirements. The training curriculum covers new employee orientation, professional competency courses, and leadership development programs. Employees may also apply to attend external professional training programs based on their job requirements to continuously enhance their professional knowledge and skills. In addition to regularly scheduled in-person and online training courses, the Company maintains a library and magazine reading area to foster a workplace that promotes continuous learning and work-life balance. In 2025, Gemtek Technology delivered a total of 66,828 training hours to its regular employees, with an average of 18.2 training hours per employee. The annual training plan achieved a 100% execution rate, and total training expenditures amounted to NT\$1.2174 million (excluding tax).



Gemtek Technology Employee Career Development Training Curriculum

Training Category	Training Content
New Employee Orientation	The program covers topics including the Company Introduction, Occupational Safety and Environment, General Quality Training, the Responsible Business Alliance (RBA) Code of Conduct, and ISO 37001 Anti-Bribery Management System training. The goal is to help new employees develop a solid foundation in occupational safety, quality awareness, business ethics, human rights protection, and labor rights, enabling them to integrate quickly into the organization and their work environment.
Professional Development	Sustainability-focused professional development covers topics such as Product and R&D Knowledge, Quality and Manufacturing Process Management, Operational Safety Standards, and ISO Internal Auditor Training to enhance employees' professional competencies and overall organizational effectiveness. Meanwhile, the training builds employees' awareness and practical skills in environmental, social, and governance (ESG) practices, empowering them to collectively drive corporate sustainable development and transformation.
Leadership Development	Leadership development programs cover topics including Talent Development, Team Communication and Collaboration, Performance Management, and Financial Statement Analysis, helping managers make data-driven decisions. The programs also strengthen leadership capabilities and coaching skills, enhancing managerial effectiveness and overall team performance.

Gemtek Technology 2025 Employee Career Development Training Statistics

Facility	Number of Trainees			Training Hours		
	New Employee Programs	Leadership Programs	Professional Development Programs	New Employee Programs	Leadership Programs	Professional Development Programs
Gemtek Taiwan Headquarters	390	188	9,144	616	748	14,166
Gemtek (Kunshan)	0	20	1,916	0	30	2,877.5
Gemtek Vietnam	2,344	190	530	20,424.5	7,986	19,980
Total	2,734	398	11,590	21,040.5	8,764	37,023.5

Note:

1. Training attendance is calculated based on the actual number of participant attendances.
2. Gemtek (Kunshan) suspended operations in June 2025; relevant data continues to be reported through December 31, 2025.

Gemtek Technology Employee Education and Training Statistics (Over the 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
2023	Gemtek 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 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	Gemtek 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
2025	Gemtek Taiwan Headquarters	107	32	384	421	1,761	737	5,847.5	7,184.5	16.5	23.0	15.2	17.1
	Gemtek (Kunshan)	1	2	0	4	114	66.5	1,302	1,425	114.0	33.3	N/A	356.3
	Gemtek Vietnam	15	18	1,512	1,167	168	132	29,689.2	18,401.3	11.2	7.3	19.6	15.8

- Note:
- Calculation formula: Average training hours by gender within each employee category = Total training hours for employees of the same gender within the employee category during the reporting year / Total number of employees of the same gender within the employee category during the reporting year (not the number of employees who participated in training).
 - Gemtek (Kunshan) suspended operations in June 2025; relevant data continues to be reported through December 31, 2025.



Dual Career Path System

Gemtek has established a comprehensive career development framework to actively retain talent, encouraging employees to continuously enhance their work capabilities and performance. The Company is committed to providing a fair working environment where all employees enjoy equal opportunities for career advancement. Any form of discrimination is strictly prohibited, and employees are not treated differently on the basis of gender, age, race, nationality, religion, or political affiliation. Through its Dual Career Path System, which features both technical and managerial tracks, employees are able to advance their careers in either professional or leadership roles based on their individual strengths, expertise, and career aspirations. To support employees' adaptive development, all internal job vacancies are posted transparently, and employees' interest in internal transfers is fully respected. The Company also encourages employees to broaden their experience through different roles, helping them realize their full potential and improving retention rates. In addition, Gemtek has established internal guidelines for continuing education to encourage employees to continuously strengthen their professional knowledge and job-related skills, broaden their perspectives, and expand their professional networks.

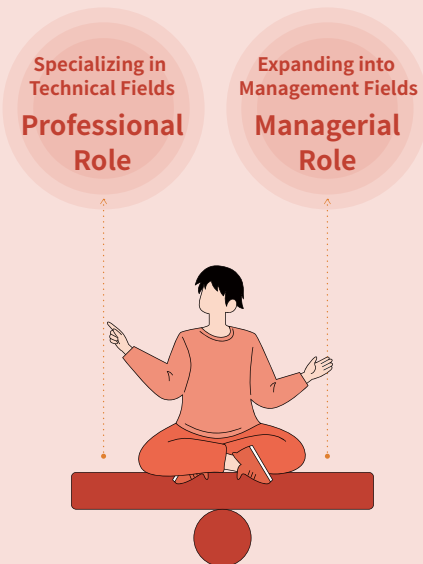
• Promotion for Indirect Employees:

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.

Gemtek provides equal career development opportunities to all employees, regardless of gender. In 2025, the career development participation rate for both male and female employees reached 100%. Supported by a fair and merit-based promotion system, the promotion rate reached 77%, demonstrating the Company's strong commitment to nurturing and valuing its talent.



• Training for Outsourced Personnel

To safeguard the rights of security and cleaning personnel working at Gemtek facilities (employed by labor outsourcing agencies), the Company requires these labor outsourcing agencies to fully comply with the Responsible Business Alliance (RBA) Code of Conduct. This includes protecting 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 2025, the training completion rate reached 100%.

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 by implementing the ISO 45001 Occupational Health and Safety Management System, which has successfully passed independent third-party verification. Gemtek (Kunshan) and Gemtek Vietnam facilities have also adopted this occupational health and safety management framework established by the Taiwan Headquarters and conduct regular internal audits. The Company's occupational health and safety management system, along with its internal audits and the external audits at the Taiwan Headquarters, covers 100% of all workers across the Company's facilities. This includes regular employees, outsourced personnel (including on-site IT support), cleaning staff, kitchen staff, and security personnel. In 2025, a cumulative total of 3,740 contingent workers (contractors) entered Gemtek's facilities.

To provide an outstanding working environment, Gemtek has established occupational health and safety management policies and actively implements related programs. The Company also routinely evaluates the effectiveness of its occupational health and safety management system to prevent occupational injuries and illnesses while promoting employees' physical and mental well-being. To further strengthen occupational health and safety management across its facilities, Gemtek has established corresponding management mechanisms for chemical management, machinery and equipment, contractors, and procurement.

Chemical Management

All chemicals used at Gemtek facilities are managed in accordance with applicable regulations such as the Regulations for the Labeling and Hazard Communication of Hazardous Chemicals. These management practices ensure that employees understand the properties and potential hazards of the chemicals they handle. In addition to maintaining Safety Data Sheets (SDSs) at the workplace for reference, the Company provides regular training and competency assessments for on-site personnel. Appropriate protective facilities and personal protective equipment (PPE) are also provided to safeguard employee health and safety.

Contractor Management

To ensure safe operations and protect the health and workplace safety of all personnel, the Company has established a comprehensive contractor management mechanism in accordance with its "Contractor Management Operating Procedures." Prior to the commencement of work, contractors are provided with occupational health and safety briefings and are required to sign the "Contractor Hazard Communication Notice" to ensure that hazard communication obligations are thoroughly fulfilled. During project execution, the responsible departments and occupational safety personnel conduct regular on-site audits to strengthen operational supervision and risk control, thereby preventing workplace accidents. In 2025, a total of four audits of contractor work permit applications were conducted. All were found to be in compliance with internal contractor management requirements, and no violations were reported.

Machinery and Equipment Safety Management

Gemtek conducts hazard identification and safety inspections (e.g., emergency stop buttons and safety interlocks) across all stages of equipment onboarding, installation, and acceptance. Equipment vendors are also required to comply with contractor safety protocols during equipment installation, maintenance, or servicing, which includes posting hazard warning labels on machines under service and implementing appropriate protective measures. Throughout the operational lifespan of all machinery and equipment, regular automatic inspections, targeted inspections, and routine operational safety checks are conducted in compliance with legal regulations to ensure safe operation.

Procurement Management

Gemtek incorporates occupational health and safety requirements into all procurement processes for engineering projects and labor services. These requirements are integrated into the contract signing, execution, and final acceptance phases, serving as the benchmark for establishing standards, verifying compliance, and delivering results to ensure all operations run safely.

For new equipment procurement and manufacturing process modifications, the Company implements a formal Management of Change protocol. This involves conducting pre-acquisition safety assessments for machinery and evaluating lower-hazard alternatives to replace high-hazard chemicals as part of source control measures to safeguard the health and safety of personnel and facility. Furthermore, Gemtek regularly reviews operational procedures, conducts hazard identification, and performs risk assessments to ensure all unacceptable risks are strictly controlled.

• Worker Participation, Consultation, and Communication

To provide a safe and comfortable working environment and promote effective labor-management communication, Gemtek has established occupational health and safety committees across its facilities. The Taiwan Headquarters features an Occupational Health and Safety Committee, the Gemtek (Kunshan) facility has a Health and Safety Committee, and the Gemtek Vietnam facility has an Environmental and Occupational Health and Safety Management Committee. These committees are composed of managers from various levels, occupational health and safety specialists, medical personnel, and worker representatives, fully embodying the spirit of worker participation. Worker representatives account for 33% of the committee members at the Taiwan Headquarters, 22% at the Gemtek (Kunshan) facility, and 10% at the Gemtek Vietnam facility. To further enhance overall workplace safety awareness, the Taiwan Headquarters also invites long-term on-site service providers (such as cleaning and security personnel) to attend meetings as observers. The committees meet quarterly to engage workers in the planning and operation of the occupational health and safety system, as well as to review internal management policies, regulatory compliance, and implementation effectiveness. Meeting outcomes are communicated through meeting minutes, posters, or electronic newsletters to protect employee rights and drive continuous safety improvements. For non-employee workers, such as contractors entering the sites for construction, pre-job hazard communication training is provided. In 2025, the Taiwan Headquarters held four Occupational Health and Safety Committee meetings, the Gemtek (Kunshan) facility held two Health and Safety Committee meetings, and the Gemtek Vietnam facility held one Environmental and Occupational Health and Safety Management Committee meeting.

Gemtek values two-way communication and provides multiple communication channels through which workers can promptly share feedback and suggestions. Labor representatives are elected through regular, open elections. Employee feedback and suggestions are collected each quarter and discussed jointly during labor-management meetings to address employee concerns, improve internal practices, and respond to changes in applicable laws and regulations. The Company's bulletin boards display the various internal communication channels and contact information for the responsible departments, including email, dedicated telephone hotlines, and physical suggestion boxes. Employees may use these channels at any time, without restriction, to provide feedback or anonymously report any unlawful or inappropriate conduct. In addition, the Company periodically conducts employee surveys on topics such as cafeteria services, Employee Welfare Committee activities, and departmental service satisfaction. Survey results are published on the Company's internal network to keep employees informed.

• 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 establishes an implementation team composed of personnel who have completed the required training. These teams conduct scheduled and ad hoc hazard identification and risk assessments of departmental operational activities each year. The assessment results are submitted to the Environmental, Health and Safety (EHS) department for review and risk classification, which serves as the basis for implementing appropriate control and improvement measures.

The scope of hazard identification and risk assessment covers all occupational health and safety hazards that are expected to affect activities both within and beyond the Company's facilities. It includes both routine and non-routine activities and applies to all individuals entering the facilities (including contractors and visitors), as well as contractors operating within the workplace. The management representative is responsible for reviewing, overseeing, and approving hazard identification and risk assessment activities. Once approved, each department is responsible for carrying out detailed hazard identification and risk assessment activities. The Environmental, Health, and Safety (EHS) department regularly convenes management review meetings to discuss, revise, and approve newly identified risks. Previously identified risks are also reviewed and revised as necessary. Risk classification criteria and control measures are reviewed and updated annually based on the Company's operational needs.

Hazard identification conducted at the Taiwan Headquarters for 2025 identified zero high-risk items, while 11 medium-risk and 286 low-risk items were recorded. For medium-risk equipment (including facility hardware and fire protection systems) associated with past near-miss incidents, the Company has launched a replacement program and conducts quarterly performance tracking to proactively build a safer workplace.

In addition to conducting regular hazard identification and risk assessments, Gemtek requires all departments to carry out occupational health and safety self-inspections. The Company also conducts workplace hazard monitoring for employees to identify potential hazards across its facilities and departments. These measures enable the Company to effectively identify and manage potential risks and help prevent occupational incidents.

• Self-Inspections

At Gemtek Taiwan Headquarters, each department annually develops and updates its "Health and Safety Self-Inspection Plan" and "Health and Safety Self-Inspection Checklist" in compliance with legal requirements and based on the specific characteristics of its machinery and chemicals used. At Gemtek (Kunshan) and Gemtek Vietnam, each facility develops a Comprehensive Environmental and Occupational Health and Safety Inspection Checklist. The Environmental, Health and Safety (EHS) department at each facility consolidates the inspection data, develops implementation plans, regularly audits each department's implementation status, and tracks the corrective actions for any identified deficiencies.

• Workplace Hazard Monitoring

In accordance with the Implementation Measures for Workplace Environmental Monitoring, the Company conducts regular workplace environmental monitoring to evaluate actual workplace conditions and assess employees' exposure levels. The monitoring results help identify potential hazards at an early stage and serve as the basis for improving the work environment, thereby safeguarding the health and safety of employees.

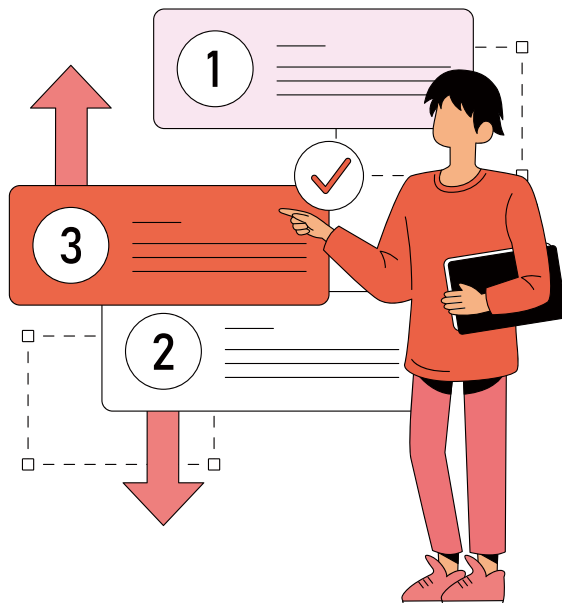
Gemtek uses a comprehensive risk assessment process to identify workplace hazards and enforces strict controls on medium- and high-risk hazards. In conjunction with a range of occupational health and safety management measures, the Company protects the health and safety of all workers to achieve its vision and goal of a zero-incident workplace.

· Contractor Safety Management

To protect the safety and health of employees, visitors, and contractors within Gemtek's 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 requirements. Before any work begins, coordination meetings and hazard communication are conducted to integrate these safety requirements into contractors' operating practices, further strengthening overall safety performance. To prevent unacceptable risks arising from changes in operating conditions or work environments that could cause operations to deviate from established safety limits and controls, Gemtek conducts risk assessments before implementing any 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 2025 Contractor Education and Training

Facility	Total Contractor Training Attendance	Education and Training Content
Gemtek Taiwan Headquarters	420	Company Hazard Communication, Coordination Procedures, and Occupational Health and Safety Requirements
Gemtek (Kunshan)	29	Company Safety Rules, Risk Communication, and Related Safety Requirements
Gemtek Vietnam	52	Company Safety Rules, Risk Communication, and Related Safety 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 incidents. If an employee or contractor experiences a near-miss or accident, the Company 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 learned from these incidents are shared with employees via email, bulletin board postings, or during Occupational Safety and Health Committee meetings to reinforce safety awareness and prevent similar incidents from recurring. In accordance with the applicable regulations at Gemtek's three facilities^{Note}, employees are informed during new employee occupational health and safety training that they have the right to refuse unsafe work. Provided doing so does not endanger the safety of other workers, employees may spontaneously stop work, evacuate to the designated emergency assembly area, and immediately report the situation to their supervisor. The Company will not take disciplinary action against employees who exercise this right.

Note:

1. At the Gemtek Taiwan Headquarters, the right to refuse unsafe work complies with the Occupational Safety and Health Act of Taiwan.
2. At the Gemtek (Kunshan) facility, the right to refuse unsafe work is based on 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 of Vietnam.

• Occupational Injury Statistics

In 2025, Gemtek Technology's Taiwan Headquarters experienced two recordable occupational injury incidents. No recordable occupational injury incidents occurred among non-employee workers, and there were no incidents resulting in permanent disability or death of colleagues or workers due to occupational disasters. The Company commits that employees and workers will not face any form of disciplinary action due to occupational disaster incidents. Any occupational injury incidents involving employees or workers will undergo systematic investigation in accordance with the "Incident Investigation and Handling Procedure" to confirm recurrence prevention measures. The EHS department will track and supervise these recurrence prevention measures to reduce the relevant operation risks for employees and workers.

Type of Occupational Injury	Number of Cases	Cause of Incident	Corrective Actions
Struck by/ Against	1	An employee's left wrist was injured when another individual opened a door without paying attention to the surroundings, causing the door panel to directly strike the employee's left hand.	Installed a safety warning sign reading "Caution: Watch for Pedestrians When Opening the Door" in a prominent location at the doorway. Inspected doors at high-traffic entrances and exits, and installed additional safety reminder signs where appropriate. Reminded employees to check their surroundings, slow down, and push the door gently to prevent similar incidents from recurring.
Caught in/ Between	1	The employee failed to operate the equipment in accordance with established operating procedures, resulting in the employee's arm being caught and injured.	Completed a comprehensive inspection of the safety functions of all SMT equipment to ensure normal operation, and increased the frequency of routine inspections to ensure effective equipment protective mechanisms. In addition, training and safety awareness communications on correct equipment operations were conducted for relevant personnel to strengthen safety operation awareness and compliance.

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

Year	Facility/Gender/Item	Total Work Hours			Number of Recordable Occupational Injuries (Including General and Severe Injuries)			Recordable Occupational Injury Rate (Including General and Severe Injuries)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
2023	Gemtek Taiwan Headquarters	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 Vietnam	3,524,458	2,995,477	6,519,935	0	0	0	0	0	0
2024	Gemtek Taiwan Headquarters	992,202	841,372	1,833,574	1	0	1	1.01	0	0.55
	Gemtek (Kunshan)	1,585,390.5	1,020,356.7	2,605,747.2	0	0	0	0	0	0
	Gemtek Vietnam	3,541,429	2,687,472.5	6,228,901.5	0	0	0	0	0	0

Year	Facility/Gender/Item	Total Work Hours			Number of Recordable Occupational Injuries (Including General and Severe Injuries)			Recordable Occupational Injury Rate (Including General and Severe Injuries)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
2025	Gemtek Taiwan Headquarters	945,453	805,961	1,751,414	0	2	2	0	2.48	1.14
	Gemtek (Kunshan)	436,203.5	220,919.5	657,123	0	0	0	0	0	0
	Gemtek Vietnam	4,105,231	2,888,209	6,993,440	0	0	0	0	0	0

- Note:
1. The Occupational Health and Safety Performance Statistics does not include employee commuting accidents.
 2. 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.
 3. 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.
 4. Recordable occupational injury rate = Number of recordable occupational injuries (including fatalities and serious injuries) / Total hours worked × 1,000,000.
 5. 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.
 6. In 2025, non-employee workers at Gemtek Technology worked approximately 514,714 hours, with no recordable occupational injuries reported. Working hours for resident workers were calculated based on scheduled work shifts, while those for non-resident workers were estimated using the visitor reservation system or contractor entry registration records.

• Occupational Safety Training and Emergency Response Drills

To strengthen safety awareness and enhance 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 handling of organic solvents and safety training for personnel in high-risk positions.

To strengthen fire safety management and emergency response capabilities, Gemtek has established dedicated fire safety and emergency response teams, including fire suppression, evacuation guidance, and first aid teams. The Company conducts two fire safety training sessions and one company-wide emergency response simulation 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. These activities ensure that all employees are familiar with alarm signals, evacuation routes, emergency assembly points, and reporting procedures, thereby reducing the risk of injuries and confusion during unexpected incidents. All education and training provided by the Company is conducted during regular working hours. Employees are not subject to any adverse treatment, including wage deductions, salary reductions, or leave deductions, as a result of participating in such training. In 2025, the participation rate for occupational health and safety training, including training for new employees, reached 100%.

To enhance the overall emergency response capacity of regional mutual aid in the event of disasters or unexpected incidents, reduce risks, and limit the extent and severity of potential impacts, Gemtek Technology designates one personnel each year to participate in annual civil defense training and regional mutual-aid courses organized by the Hsinchu County Civil Defense Center or the Industrial Park. The training covers civil defense regulations, regional emergency response organization, air-raid evacuation procedures, and emergency rescue operations. Through direct participation, the Company deepens its understanding of the government's civil defense system and the industrial park's regional mutual-aid mechanisms. The knowledge gained is incorporated into Gemtek's internal disaster preparedness drills and employee awareness activities.

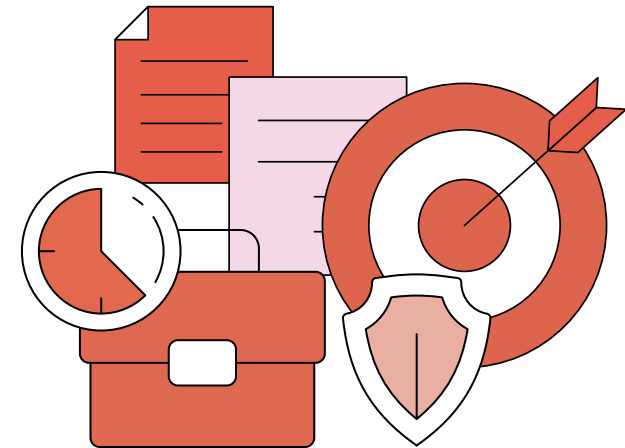
By aligning its training and drills with those conducted by government agencies and professional organizations, the Company strengthens its ability to identify and control risks associated with industrial disasters, fires, earthquakes, and other adverse scenarios. It also establishes cross-functional reporting and support mechanisms to enhance its overall emergency response capacity and systemic resilience, thereby minimizing disaster impacts, ensuring employee safety, and guaranteeing business continuity.

Gemtek Technology Occupational Safety Education and Training Statistics (Over the Past Three Years)

Year	Training Program	Facility	Number of Participants	Participation Rate (%)	Training Hours
2023	Occupational Safety and Health Training (Including New Hires)	Gemtek Taiwan Headquarters	1,420	100	5,058
		Gemtek (Kunshan)	3,610	100	10,830
		Gemtek Vietnam	1,959	100	5,877
	Safe Handling of Organic Solvents	Gemtek Taiwan Headquarters	127	100	381
		Gemtek (Kunshan)	1,469	100	1,938
		Gemtek Vietnam	2,171	100	6,513
	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan Headquarters	1,166	100	1,616
		Gemtek (Kunshan)	945	100	1,890
		Gemtek Vietnam	2,171	100	2,171
	Safety Training for High-Risk Positions ^{Note 1}	Gemtek Taiwan Headquarters	10	100	30
		Gemtek (Kunshan)	1,087	100	14,596
		Gemtek Vietnam	23	100	69
2024	Occupational Safety and Health Training (Including New Hires)	Gemtek Taiwan Headquarters	181	100	634
		Gemtek (Kunshan)	12,597	100	18,981
		Gemtek Vietnam	4,056	100	12,168
	Safe Handling of Organic Solvents	Gemtek Taiwan Headquarters	131	100	393
		Gemtek (Kunshan)	958	100	987
		Gemtek Vietnam	35	100	140
	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan Headquarters	181	100	724
		Gemtek (Kunshan)	1,620	100	1,620
		Gemtek Vietnam	2,056	100	2,056
	Safety Training for High-Risk Positions ^{Note 1}	Gemtek Taiwan Headquarters	10	100	30
		Gemtek (Kunshan)	95	100	288
		Gemtek Vietnam	47	100	188



Year	Training Program	Facility	Number of Participants	Participation Rate (%)	Training Hours
2025	Occupational Safety and Health Training (Including New Hires)	Gemtek Taiwan Headquarters	951	100	1,198.5
		Gemtek (Kunshan)	7	100	14
		Gemtek Vietnam	3,568	100	14,272
	Safe Handling of Organic Solvents	Gemtek Taiwan Headquarters	133	100	399
		Gemtek (Kunshan)	0	0	0
		Gemtek Vietnam	104	100	416
	Fire Safety and Emergency Evacuation Drills	Gemtek Taiwan Headquarters	156	100	624
		Gemtek (Kunshan)	7	100	7
		Gemtek Vietnam	2,794	100	2,794
	Safety Training for High-Risk Positions ^{Note 1}	Gemtek Taiwan Headquarters	12	100	36
		Gemtek (Kunshan)	0	0	0
		Gemtek Vietnam	22	100	88



Note:

- At Gemtek Taiwan Headquarters, safety training for high-risk positions covers ionizing radiation operations.
- At the Gemtek (Kunshan) facility, 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. Additionally, the Gemtek (Kunshan) facility suspended operations in June 2025; however, its relevant data remained within the reporting scope through December 31, 2025.
- 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. In addition to the legally required examination items, Gemtek voluntarily includes extra screenings such as abdominal ultrasounds, fundus examination, and cancer screenings. Gemtek also offers optional, self-paid health screenings to support early detection and management of potential health issues. On the other hand, Gemtek has established a dedicated health unit that actively monitors the latest information on infectious diseases to strengthen epidemic prevention management. Prevention and response measures are developed based on the transmission patterns and alert levels of different diseases and are implemented in accordance with the epidemic alert levels announced by the Taiwan Centers for Disease Control. To further safeguard the health of employees traveling abroad for business, Gemtek also provides them with epidemic prevention kits.

Employees engaged in operations that pose health hazards receive special health examinations at the frequency prescribed for each facility. In accordance with the Company's Personal Data Protection Management Policy, all employee health information is kept strictly confidential. Nurses classify employees by health risk level to identify high-risk individuals, provide proactive care, and arrange physician consultations and follow-up measures as needed. These efforts support the prevention and management of occupational diseases. In 2025, Gemtek recorded no cases of legally recognized occupational disease^{Note} and had no employees classified as high risk (Levels 3 or 4).

Note: Legally recognized occupational diseases are those defined by the Regulations of Ministry of Labor for the Appraisal of Occupational Diseases.

Gemtek Technology 2025 Health Examination Frequency and Items

Category	Item	Gemtek Taiwan Headquarters	Gemtek (Kunshan)	Gemtek Vietnam
General Health Examination	Examination Frequency	Once every two years	Once every two years	Once per year
		General health examination, Liver function, Complete blood count, Urinalysis, Chest X-ray		
	Examination Items	Abdominal ultrasound*, Fundus examination*, Cancer screening*	Abdominal ultrasound*	Breast ultrasound*, Cancer screening*
	Number of Employees	952	-	1,919
Special Health Examination	Examination Frequency	Once per year	Once per year	Twice per year
	Examination Items	Ionizing radiation exposure, Noise exposure, Government-funded cancer screening*	Dust exposure, Power-frequency electric field exposure, Tin dioxide and ethanol exposure, Radiation exposure	Ionizing radiation exposure, Noise exposure
	Number of Employees	88	26	10

Note:

1. An asterisk (*) indicates health examination items that exceed regulatory requirements.
2. Gemtek (Kunshan) facility suspended operations in June 2025; therefore, no employee health examinations were conducted there during the year.

Gemtek is committed to fostering a healthy workplace. In addition to regularly organizing health promotion activities and seminars, the Company implements follow-up care for employees identified as high risk through health examinations. Through professional consultation and targeted guidance, the Company successfully helped three employees improve health indicators associated with hypertension, hyperglycemia, and hyperlipidemia in 2025, demonstrating tangible results from its proactive health management efforts.

Gemtek's Taiwan headquarters engages occupational physicians to offer regular on-site health services and consultations for employees. To address common workplace ergonomic hazards, the physicians also provide timely medical recommendations, occupational disease prevention guidance, and advice on posture correction, thereby strengthening employees' awareness and ability to manage their own health. In 2025, Gemtek conducted 12 on-site physician consultation sessions, serving a total of 155 employee visits.

Furthermore, Gemtek actively promotes workplace health initiatives and encourages employees to develop regular exercise habits to reduce health risks and improve overall well-being. The Taiwan headquarters is equipped with a range of health monitoring, first-aid and fitness facilities, including a tunnel-type blood pressure monitor, an automated external defibrillator (AED), as well as treadmills and spinning bikes in the fitness center. The Company has also enhanced its rest areas and surrounding walkways to create a safe, comfortable, and welcoming work environment that supports employees' physical and mental health. In 2025, Gemtek passed the "Workplace Health Promotion" assessment conducted by the Health Promotion Administration, Ministry of Health and Welfare. The Company will continue to promote health programs and services to support employees' physical and mental well-being, strengthen employee engagement, and enhance overall workplace well-being.



2025 Employee Participation in Health Promotion Activities





Note: As the Gemtek (Kunshan) facility suspended operations in June 2025, no employee health promotion activities were conducted during the year.

5.5 Community Engagement

Gemtek Technology actively engages in social welfare initiatives as part of its ongoing commitment to corporate social responsibility, encouraging employees to participate in charitable activities and give back to society. Over the years, Gemtek has organized a wide range of initiatives, including beach cleanups, charity sales, in-kind donations, blood drives, and outreach programs supporting underserved rural communities. In 2025, the Company conducted the charitable activities listed in the table below and, together with its employees, contributed a total of NT\$1.59 million to these initiatives.



E-Environmental Aspect

Environmental Protection

A total of 85 participants took part in environmental protection efforts

Nature Valley Habitat Conservation

Gemtek recognizes that meaningful environmental conservation requires sustained, long-term commitment. Continuing the environmental volunteer program launched the previous year, the Company once again visited Nature Valley, Taiwan's first environmental trust site, to take part in ecological conservation and environmental education activities. In response to the "National Mikania Vine Control Day," Gemtek's volunteer team took part in an invasive species removal effort, working together to clear the Mikania vine, an aggressive invasive plant often referred to as an "ecological killer." Within just a few hours, the volunteers removed approximately 63.5 kilograms of the weed, helping to reduce its impact on native plant habitats and support the restoration of the ecosystem's natural balance. In 2025, a total of 19 volunteers participated in the program. Through hands-on participation in environmental initiatives, Gemtek seeks to heighten employee awareness of ecological issues and inspire meaningful action in support of biodiversity conservation and natural environmental sustainability.



Wetland Restoration at Lianhua Temple



Gemtek sustained its habitat restoration initiative launched the previous year, dispatching a total of 12 employee volunteers to the Lianhua Temple Wetland on October 18 and November 8, 2025, to participate in routine habitat restoration activities organized by the Society of Wilderness.

The activity focused on wetland management and the conservation of rare plant species. Working in teams, some members used weed trimmers to clear overgrown vegetation, while others searched for *Drosera indica* and carefully removed competing plants with sickles to increase sunlight exposure at ground level and preserve suitable growing conditions for native species. During the restoration activities, employees also observed wetland plant species such as *Murdannia keisak*, *Drosera spatulata*, and *Ceratopteris thalictroides*, further deepening their understanding of wetland biodiversity. Through hands-on participation in habitat conservation, Gemtek supports the protection of rare local species and demonstrates its commitment to biodiversity conservation and sustainable development.

Embrace the Ocean, Join Hands for a Cleaner Shoreline

Gemtek demonstrated its commitment to marine conservation by organizing a beach cleanup at Xinyue Beach on International Coastal Cleanup Day. In 2025, a total of 54 volunteers participated and collected 83.2 kilograms of trash. Adults and children worked side by side under the hot sun, carefully removing waste buried in the sand, helping to protect the ocean and promote a more sustainable future.





S-Social Aspect

Social Welfare

A total of **1,192** participants took part in social welfare activities

i (Love) Charity Ambassador Competition

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 and relationships, 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.

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 2025, three on-site blood donation drives were held at the facility, with a total of 189 bags of blood donated.

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 Yu-Cheng Social Welfare Foundation, Maria Social Welfare Foundation, YUAN Residential Care Institution, Syin-Lu Social Welfare 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 also supports nonprofit organizations such as the Syin-Lu Social Welfare Foundation, Hsiang Yuan Memorial Care Institution, and Down Syndrome Foundation by purchasing their products for event prizes, holiday gift sets, and employee group orders.

In 2025, we deepened this commitment for the Mid-Autumn Festival by ordering 303 gift boxes from the Amazing Grace Deaf Bakery. These boxes were given to employees and clients as tokens of appreciation, with additional sets donated to charitable organizations serving disadvantaged groups. The initiative not only provided stable employment opportunities for people with hearing impairments but also extended care and warmth to families in need. In 2025, Gemtek organized a Labor Day massage event in partnership with the Eden Social Welfare Foundation, inviting visually impaired massage therapists to provide professional on-site services. The event gave employees an opportunity to relax and relieve stress during the workday while also creating more inclusive employment opportunities for people with visual impairments. Gemtek will continue to demonstrate its commitment to social inclusion and corporate responsibility through meaningful action.



Support for Domestic Sporting Events

The Syin-Lu Social Welfare Foundation's "Step Forward for a Better Day" walkathon event attracted a large turnout, and a total of 72 colleagues from Gemtek responded and participated in the activity. The entire event featured 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. Gemtek also sponsored the Taichung Win Streak professional volleyball team and invited 158 children and adults from social welfare organizations to attend the games. The Company contributed a total of NT\$503,600 to these initiatives.



In-kind Donations

In 2025, Gemtek supported disadvantaged individuals and people with disabilities by donating essential supplies (including computer speakers, storage bins, vacuum storage bags, vacuum cleaners, personal hygiene products, pork floss, chicken bouillon cubes, dried shiitake mushrooms, olive oil, canned food, garbage bags, snacks, cookies, and powdered milk). The donations were provided to the Ankang Development Center, Penghu Jibei Baptist Church, the Garden of Mercy Foundation, and the Hualien Little Sunshine After-School Program.

Earthquake Relief Fundraising

In March 2025, a magnitude 7.7 earthquake struck Myanmar, causing widespread casualties and severe shortages of essential supplies. Many children were also forced to suspend their education, making it difficult for them to continue learning. In response, Gemtek quickly launched a fundraising campaign, with 40 employees donating through World Vision to support emergency relief efforts and the distribution of essential supplies in affected areas. A total of NT\$103,500 was raised, helping provide assistance to 458,216 people.

Christmas Giving

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 312 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 remote communities this Christmas season.



Special Feature
on Social Sustainability

Passing Hope Through Volleyball : Accompanying Underprivileged Youth into the Stadium

This year marks the beginning of professional volleyball in Taiwan, and we are proud to support this important milestone by partnering with the Taichung Win Streak professional volleyball team as a sponsor. Through our support for the professional sport, we had the opportunity to experience the excitement of every spike, every save, and every spectacular defense. The cheers of the fans brought the entire arena to life and created an electrifying atmosphere. Watching the players give their all made our hearts race with excitement, and their passion and energy could be felt throughout the stadium.

At the same time, we invited a total of 158 children and adults from the Eden Social Welfare Foundation, Maria Social Welfare Foundation, Daya Church Little Sunshine After-School Program, Chinese E-touch Community Service Association, and Taichung Municipal Hsiang Shang Junior High School Volleyball Team to join and watch the matches. For many of the children, it was their first time to experience the pace and excitement of a professional volleyball game up close. They watched in awe as the players soared through the air to slam the ball down with a deafening 'bang,' then skidded across the floor for unbelievable saves. Their eyes remained fixed on the action from start to finish. The players' teamwork, determination, and refusal to give up also provided the children with a powerful and inspiring example.



Seeing the children smile through volleyball was the greatest reward of all. Through opportunities like this, we hope to help children discover the power of sports, which can inspire courage and ignite dreams. In the future, we will continue to extend this warmth, helping more children grow and move forward with confidence.

Special Feature
on Social Sustainability

Honored with the SGS ESG Awards – Sustainability Social Award

Gemtek has long upheld the philosophy of “People First, Creating Sustainable Value Together.” We are committed to fostering a safe, healthy, diverse, and inclusive workplace while actively driving initiatives in talent development, health promotion, and community engagement. In 2025, Gemtek was recognized with the SGS ESG Awards – Sustainability Social Award, affirming our longstanding efforts to create a friendly workplace, enhance employee well-being, and fulfill our corporate social responsibilities, while inspiring us to further advance our sustainability goals.

Over the years, Gemtek has promoted the Responsible Business Alliance (RBA) Code of Conduct across the Group. Guided by the principles of respect for human rights, equality, and inclusion, we have established comprehensive human rights policies and diverse communication channels. We support employees' professional growth by continuously strengthening talent development, dual career pathways, employee training, and health promotion initiatives. In addition, we offer childcare assistance, maternity protection, and a wide range of employee benefits to foster a friendly workplace that promotes work-life balance.



Beyond enhancing employee well-being, Gemtek actively engages in environmental protection, support for underprivileged groups, employee volunteering, and community involvement. By encouraging employees to participate in social initiatives, we strive to create a positive and lasting impact on society.

This award is a testament to Gemtek's commitment to advancing sustainable development, motivating us to further strengthen our sustainability management and deepen collaboration with stakeholders. Looking ahead, we will continue to embed ESG principles throughout our operations and work closely with our employees, supply chain partners, and the broader community to build a more resilient, inclusive, and sustainable future.

Appendix

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Appendix 1 : Management Systems Overview

Management System	Gemtek Taiwan Headquarters	Gemtek Vietnam
ISO 9001	★	★
TL 9000	★	★
QC 080000	★	★
IATF 16949	★	★
ISO 13485	★	★
ISO 14001	★	★
ISO 14064-1	★	★
ISO 50001	★	★
ISO 45001	★	★
ISO 27001	★	★
ISO 37001	★	●
ISO 20400	★	●
Global Security Verification	★	●
Responsible Business Alliance	★	★

Note: ★ indicates that third-party certification has been obtained, with all certifications currently valid and the systems continuously maintained; ● indicates that the system has been implemented but has not undergone third-party certification.

Appendix 2 : 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, 2025.
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	About Gemtek	07	
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	About Gemtek 3.1 Supply Chain Overview	07 64	
2-7	Employees	5.2 Workforce Composition	112	
2-8	Workers who are not employees	5.2 Workforce Composition	112	

GRI Standards	Disclosure	Location	Page Number	Omissions and / or Additional Comments
Governance				
2-9	Governance structure and composition	Sustainable Development Committee 1.2 Corporate Governance	14 33	
2-10	Nomination and selection of the highest governance body	1.2 Corporate Governance	33	
2-11	Chair of the highest governance body	-		The Company's Chairperson does not concurrently hold the position of General Manager.
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Committee 1.3 Risk Management	14 36	
2-13	Delegation of responsibility for managing impacts	Sustainable Development Committee 1.3 Risk Management	14 36	
2-14	Role of the highest governance body in sustainability reporting	About this Report Sustainable Development Committee 1.3 Risk Management	03 14 36	
2-15	Conflicts of interest	1.2 Corporate Governance	33	
2-16	Communication of critical concerns	Sustainable Development Committee 1.3 Risk Management 4.1 Climate Change Response	14 36 77	
2-17	Collective knowledge of the highest governance body	1.2 Corporate Governance	33	
2-18	Evaluation of the performance of the highest governance body	1.2 Corporate Governance	33	
2-19	Remuneration policies	1.2 Corporate Governance	33	
2-20	Process to determine remuneration	1.2 Corporate Governance	33	
2-21	Annual total compensation ratio	5.3 Employee Welfare and Development	116	

GRI Standards	Disclosure	Location	Page Number	Omissions and / or Additional Comments
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 Business Integrity	40	
		1.5 Information Security and Privacy Management	43	
		3.1 Supply Chain Overview	64	
		4.1 Climate Change Response	77	
		4.5 Biodiversity	94	
		5.1 Human Rights Protection	101	
2-24	Embedding policy commitments	1.4 Business Integrity	40	
		1.5 Information Security and Privacy Management	43	
		3.1 Supply Chain Overview	64	
		4.1 Climate Change Response	77	
		5.1 Human Rights Protection	101	
2-25	Processes to remediate negative impacts	Stakeholder Communication	16	
		1. Governance and Operations	30	
		2. Products and Services	49	
		3. Supply Chain Management	62	
		4. Sustainable Environment	75	
		5. Workplace Well-being	98	
2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Communication	16	
		1.4 Business Integrity	40	
2-27	Compliance with laws and regulations	1.4 Business Integrity	40	
2-28	Membership associations	About Gemtek	07	
Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Communication	16	
2-30	Collective bargaining agreements	5.1 Human Rights Protection	101	

GRI Topic-specific Disclosures : Material Topics

Topic		GRI Standards Disclosure Items	Location	Page Number	Omission and/or Additional Comments
GRI 3 : Material Topics 2021	3-1	Process to determine material topics	Material Topics Management	19	
	3-2	List of material topics	Material Topics Management	19	
Management Approach : Sustainable Business					
Material Topic : Governance and Operations					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 1. Governance and Operations	19 30	
GRI 201 : Economic Performance 2016	201-1	Direct economic value generated and distributed	1.1 Operational Performance	32	
	201-4	Financial assistance received from government	1.1 Operational Performance	32	
Material Topic : Business Integrity					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 1. Governance and Operations	19 30	
GRI 205 : Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	1.4 Business Integrity	40	
GRI 206 : Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.4 Business Integrity	40	
Material Topic : Information Security and Privacy Management					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 1. Governance and Operations	19 30	
GRI 418 : Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.5 Information Security and Privacy Management	43	
Management Approach : Product Development and Safety					
Material Topic : Innovation and R&D					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 2. Products and Services	19 49	
GRI 302 : Energy 2016	302-5	Reductions in energy requirements of products and services.	2.2 Circular Economy	53	

Topic		GRI Standards Disclosure Items	Location	Page Number	Omission and/or Additional Comments
Material Topic : Circular Economy					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 2.2 Circular Economy	19 53	
Material Topic : Green Products					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 2.2 Circular Economy	19 53	
GRI 416 : Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.3 Product Health and Safety	58	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.3 Product Health and Safety	58	
Material Topic : Customer Relations					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 2.4 Customer Relations	19 60	
Management Approach : Supply Chain Management					
Material Topic : Sustainable Supply Chain					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 3. Supply Chain Management	19 62	
GRI 308 : Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.2 Responsible Supplier Management	67	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Responsible Supplier Management	67	
GRI 414 : Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.2 Responsible Supplier Management	67	
	414-2	Negative social impacts in the supply chain and actions taken	3.2 Responsible Supplier Management	67	
Management Approach : Climate Change Response					
Material Topic : Climate Change Response					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 4. Sustainable Environment	19 75	

Topic		GRI Standards Disclosure Items	Location	Page Number	Omission and/or Additional Comments
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	91	
Management Approach : Employee Development and Human Rights					
Material Topic : Human Rights, and Diversity, Equity & Inclusion					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 5. Workplace Well-being	19 98	
GRI 405 : Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.2 Workforce Composition	112	
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employee Welfare and Development	116	
GRI 406 : Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1 Human Rights Protection	101	
Material Topic : Human Resources Management					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 5. Workplace Well-being	19 98	
GRI 401 : Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Employee Welfare and Development	116	
	401-3	Parental leave	5.3 Employee Welfare and Development	116	

Topic		GRI Standards Disclosure Items	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	116	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.3 Employee Welfare and Development	116	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Employee Welfare and Development	116	
Material Topic : Talent Recruitment and Retention					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 5. Workplace Well-being	19 98	
GRI 202 : Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3 Employee Welfare and Development	116	
GRI 401 : Employment 2016	401-1	New employee hires and employee turnover	5.2 Workforce Composition	112	
Management Approach : Occupational Health and Safety					
Material Topic : Occupational Health and Safety					
GRI 3 : Material Topics 2021	3-3	Material Topics Management	Material Topics Management 5. Workplace Well-being	19 98	
GRI 403 : Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.4 Employee Health and Safety	128	
	403-2	Hazard identification, risk assessment, and incident investigation	5.4 Employee Health and Safety	128	
	403-3	Occupational health services	5.4 Employee Health and Safety	128	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Employee Health and Safety	128	
	403-5	Worker training on occupational health and safety	5.4 Employee Health and Safety	128	
	403-6	Promotion of worker health	5.4 Employee Health and Safety	128	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Employee Health and Safety	128	
	403-8	Workers covered by an occupational health and safety management system	5.4 Employee Health and Safety	128	
	403-9	Work-related injuries	5.4 Employee Health and Safety	128	
	403-10	Work-related ill health	5.4 Employee Health and Safety	128	

Appendix 3 : 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 <u>1.5 Information Security and Privacy Management</u> .	43
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 <u>5.2 Workforce Composition</u> .	112
	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474-declarable substances	Quantitative	Percentage (%)	Please see <u>2.3 Product Health and Safety</u> .	58
	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 2025, no circumstances described by this indicator have occurred.	-
Product Lifecycle Management	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 20 key tier-one suppliers in 2025, seven of which successfully passed the RBA VAP audit, representing a 35% pass rate.	-
	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	67
Activity Metrics	TC-HW-000.A	Number of units produced by product category	Quantitative	Number	Please see About Gemtek	07
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square metres(m ²)	43,938.19 m ²	-
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	All Gemtek products are manufactured entirely at company-owned facilities.	-

Appendix 4 : Taiwan Stock Exchange Sustainability Disclosure Index - 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(m ³)	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 of employees involved, and rates 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 (%)	Gemtek primarily operates under a B2B business model and does not have product waste recycling procedures in place
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 About Gemtek

Appendix 5 : 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	77
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	77
3.	Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Response	77
4.	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Response	77
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	77
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	77
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 for subsidiaries included in the consolidated financial statements by the end of June 2026 and obtained third-party verification	-

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 (tCO₂e), intensity (tCO₂e/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
2024	1,896.637	29,352.744	1.22	8,016.003	Gemtek Taiwan Headquarters,Gemtek (Kunshan),Gemtek Vietnam
2025	2,237.857	23,351.015	1.55	1,816,786.218	The organizational boundary of all parent and subsidiary entities included in Gemtek Group's consolidated financial statements.

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.

Gemtek actively implements carbon management and has historically engaged third party agencies to conduct ISO 14064-1:2018 external verification to accurately track greenhouse gas emissions. Following the launch of our SBTi target decarbonization pathway in 2025, the Company synchronized its carbon accounting framework with the globally recognized GHG Protocol standard.

To ensure the integrity and consistency of disclosures, the 2025 data presented in this report was verified in accordance with the GHG Protocol, whereas the 2024 data remains based on results verified by a third party under ISO 14064-1. By strengthening and aligning its standards, Gemtek continues to enhance the completeness and transparency of its greenhouse gas inventory, laying a scientific foundation for achieving net zero goals.

 Unit : tCO₂e

Scope of Assurance		2024	2025
Gemtek Taiwan Headquarters	Scope 1	541.923	672.326
	Scope 2	3,809.144	4,020.026
	Total	4,351.067	4,692.352
Gemtek (Kunshan)	Scope 1	276.592	159.557
	Scope 2	6,757.641	1,427.938
	Total	7,034.233	1,587.495
Gemtek Vietnam	Scope 1	1,078.122	1,291.176
	Scope 2	18,785.959	17,602.806
	Total	19,864.081	18,893.982
Other Facilities	Scope 1	-	114.798
	Scope 2	-	300.245
	Total	-	415.043
Inventory Disclosure Percentage		100%	100%
Assurance Provider		SGS	SGS
Description of Assurance		Conducted in accordance with ISO 14064-1:2018. Gemtek Taiwan Headquarters achieved Reasonable Assurance Level and the Gemtek (Kunshan) and Gemtek Vietnam facilities achieved Limited Assurance Level. Verified in accordance with GHG Protocol standards.	
Assurance Opinion /Conclusion		Unmodified opinion/conclusion	Unmodified opinion/conclusion

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 support the development of its greenhouse gas reduction strategy, Gemtek Technology set 2022 as its base year, with combined Scope 1 and Scope 2 emissions of 30,372.77 tCO₂e. Through the specific actions outlined below, the Company aims to reduce emissions by at least 5% annually from the base year and achieve a 70% reduction by 2035.

Greenhouse Gas Reduction Strategies and Specific Action Plans

In response to global decarbonization trends, Gemtek closely monitors greenhouse gas related regulations and uses them as a reference for carbon reduction management and planning. By assessing the opportunities arising from the transition to a low carbon economy, the Company continually adjusts its related policies and programs and maintains comprehensive oversight of its many greenhouse gas reduction initiatives. Key measures include improving energy efficiency, purchasing energy efficient equipment, installing solar power generation systems, reducing greenhouse gases associated with raw materials at the source, evaluating the use of low carbon fuels and energy, and exploring the development of negative emissions technologies. These efforts help ensure that emissions reductions remain on track, minimize the impacts of carbon emissions, and strengthen operational competitiveness.

At its Taiwan headquarters, Gemtek has procured a total of 500,000 kWh of green electricity under Taiwan Power Company's "Small Scale Green Electricity Sales Pilot Program" over the five-year period from 2024 to 2028. Meanwhile, installation of a 6 MWp solar power generation system at the Gemtek Vietnam facility began in 2024, while the solar power system at the Taiwan headquarters is expected to be completed in the second half of 2026. Through these renewable energy initiatives, Gemtek plans to gradually increase the share of green energy in the coming years, reduce its reliance on conventional energy sources, and further lower greenhouse gas emissions.

Implementation Plan for IFRS Sustainability Disclosure Standards

To facilitate the smooth adoption of the IFRS Sustainability Disclosure Standards, Gemtek plans to progressively roll out related implementation initiatives starting in the fourth quarter of 2026 based on the "Roadmap for Taiwan listed companies to align with IFRS Sustainability Disclosure Standards." This roadmap aims to enhance corporate transparency in sustainability and climate-related risk governance while elevating consistency between sustainability and financial information. Gemtek expects to prepare sustainability information in accordance with IFRS Sustainability Disclosure Standards beginning in fiscal year 2028. Starting in 2029, the Company will include the preceding year's IFRS Sustainability disclosures in its annual report on an ongoing basis.

Appendix 6 : Third Party Assurance Statement



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE GEMTEK TECHNOLOGY CO., LTD.'S ESG REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE
SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by GEMTEK TECHNOLOGY CO., LTD. (hereinafter referred to as GEMTEK) to conduct an independent assurance of the ESG Report for 2025 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3. Type 1 Moderate level during 2026/03 to 2028/04/24. The boundary of this report includes GEMTEK, Taiwan and overseas operational and production or service sites as disclosed in GEMTEK's ESG Report of 2025. The boundary is not the same as GEMTEK's consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing the stakeholders in GEMTEK's ESG Report of 2025.

RESPONSIBILITIES
The sustainability information in the GEMTEK's ESG Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of GEMTEK. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Accountability Principles (AA1000AP 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options

- AA1000 Accountability Principles (2018)
- GRI (With Reference to)

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- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the standards.

ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan, documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD), and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
SGS affirm our independence from GEMTEK, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 56001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, OHG Verification and OHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
GEMTEK has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, GEMTEK may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY
GEMTEK has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

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RESPONSIVENESS
The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT
GEMTEK has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topics were in place at target setting with combination of qualitative and quantitative measurements.

ADHERENCE TO GRI
The report, GEMTEK's ESG Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to GEMTEK's contributions to sustainability development.

For future reports, GEMTEK is encouraged to further strengthen the completeness of its stakeholder and material issue identification methodology, and clearly respond to the actions taken for each material topic, including the processes used for tracking and management, lessons learned during implementation, and how these are integrated into operational policies and procedures, to better reflect the spirit of GRI 3-3.

Signed:
For and on behalf of SGS Taiwan Ltd.




Stephen Pao
Business Assurance Director
Taipei, Taiwan
05 June, 2026
www.sgs.com

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