Mega Union Technology Inc.

2025 Sustainability Report

Water Resources × Technical Services × Resource Circulation

- Water Resources Management
- Resource Recycling
- RO Membrane Cleaning Services
- Resin Regeneration Services
- Turnkey Engineering Services

Mega Capacity · Union Potential

Environmental | Social | Governance | Reliable Solutions

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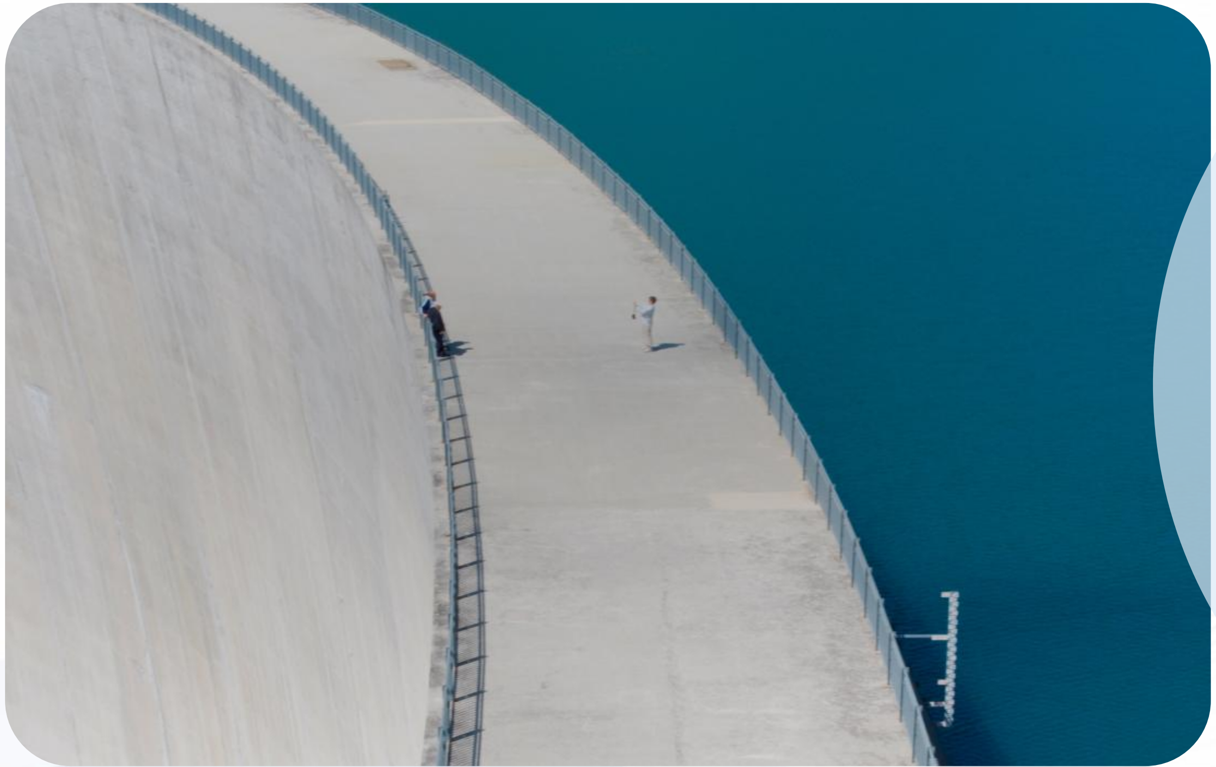

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About this Report

1.1 Company Profile

Group Operations

USA
2024 set up
MUAQUA ENGINEERING INC.

Singapore
2018 set up
Mega Union Technology Global PTE. LTD.

China
2008 set up
Shanghai Mega Union Environmental Protection Technology Co., Ltd.
Mega Union Environmental Protection Technology (Nanjing) Co., Ltd.
Shenzhen Mega Union Office

Taiwan
2004 set up
Taoyuan Headquarters
Mega Union Technical Service Co., Ltd
Factories: Taoyuan, Hsinchu, Taichung, Tainan

Established in 2004, Mega Union Technology Inc. (hereinafter referred to as "Mega Union") is a professional engineering firm specializing in the planning and design of ultrapure water (UPW) and wastewater reclamation systems, concurrently providing polishing resin regeneration and reverse osmosis (RO) membrane cleaning services. Our core team primarily consists of former key personnel from a US-based water treatment company in Taiwan and leading domestic technical experts in the ultrapure water sector. We are dedicated to developing eco-friendly and water resource management solutions, continuously investing R&D resources to address the environmental requirements arising from advanced semiconductor manufacturing processes, with the objective of achieving sustainable growth alongside our clients. As a global enterprise, the Company has established overseas operations in the United States, China, Singapore, and other regions to accommodate our clients' global deployment strategies, thereby expanding the depth and breadth of our services.

Mega Union Technology Inc.	
Date of Establishment	December 29, 2004
Headquarters Location	No. 439-3, Taoying Rd., Taoyuan Dist., Taoyuan City
Stock Code	6944

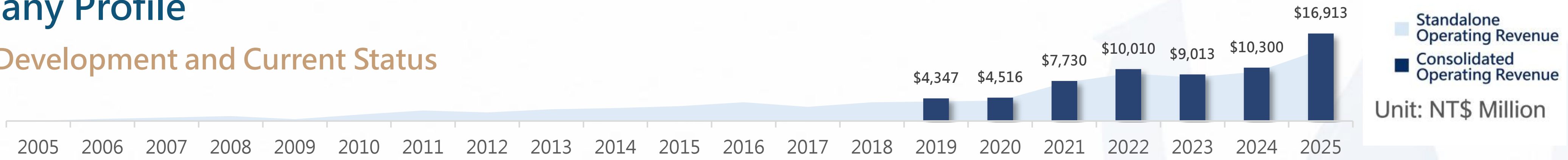
1,278
Group Employees

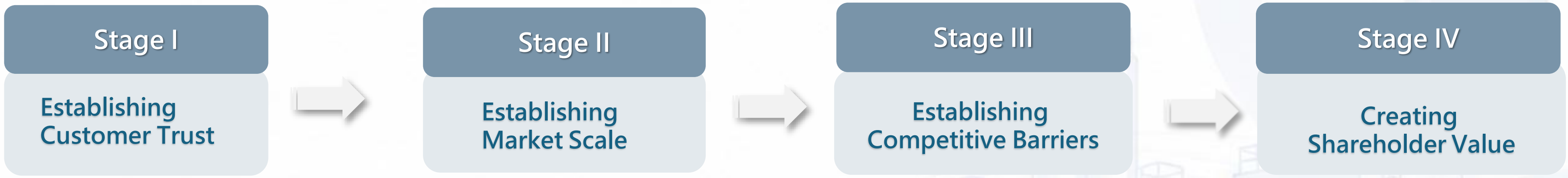
16.9 Billion
Net Sales

760 Million
Paid-in Capital

1.1 Company Profile

Historical Development and Current Status





Stage I
Establishing Customer Trust

Stage II
Establishing Market Scale

Stage III
Establishing Competitive Barriers

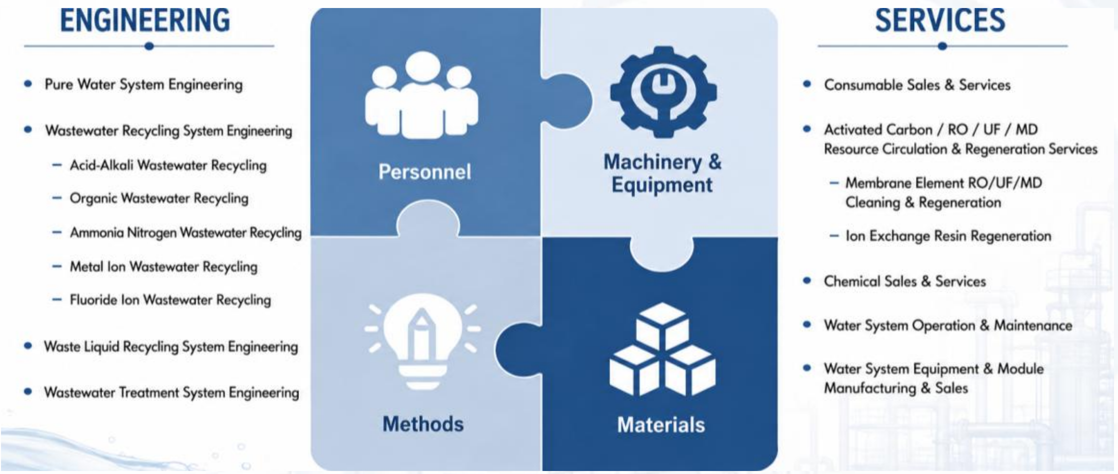
Stage IV
Creating Shareholder Value

Since its establishment in 2004, Mega Union Technology Inc. has continued to expand its presence in water resource and environmental engineering services for the high-tech industry, gradually expanding its operational scale in tandem with industry development and client demands. In its initial founding phase, the Company centered on establishing customer trust and engineering quality, successively obtaining ISO 9001, OHSAS 18001, and related professional certifications. It also established service branches in central and southern Taiwan, progressively building comprehensive service capabilities across the island . Between 2011 and 2015, Mega Union entered the market expansion phase. In addition to inaugurating the official operations of semiconductor plants and the southern office, it actively introduced applied technologies such as seawater desalination and ammonia nitrogen treatment, broadening its service scope and strengthening project execution capabilities. From 2016 to 2020, the Company continued to elevate its technological competitiveness, completing the establishment of overseas branches, introducing BIM (Building Information Modeling) 3D design, and acquiring multiple certifications for water treatment and membrane treatment technologies, further solidifying its Strengthening Competitive Advantage within the industry. From 2021 to the present, Mega Union has advanced into the phase of creating shareholder value and sustainable growth. Besides successfully listing on the stock exchange, it has continuously deployed in overseas markets, established a US subsidiary, and acquired operational land in Taichung, Tainan, and Kaohsiung. This has laid a solid foundation for future plant expansion, technological deepening, and international market expansion. In response to the growing demand for water resource management, energy conservation, carbon reduction, and the circular economy within the global semiconductor and high-tech industries, Mega Union will continue to leverage its professional engineering capabilities, robust operational foundation, and innovative technological services to drive the long-term development and sustainable value of the enterprise.

1.1 Company Profile

Business Scope & Supply Chain Value

Mega Union Technology Inc. focuses on water resources and environmental protection engineering services for the high-tech industry, integrating professional personnel, equipment, engineering methods, and key materials to provide clients with comprehensive solutions ranging from system planning, design and construction, equipment integration, and operation and maintenance to subsequent technical support. The main business scope covers pure water system engineering, wastewater reclamation system engineering, waste liquid reclamation system engineering, and wastewater treatment system engineering, providing customized treatment and reclamation services tailored to different wastewater characteristics, such as acid/alkali, organic, ammonia nitrogen, metal ions, and fluoride ions. Furthermore, Mega Union also offers diversified services including consumables sales and services, resource circulation and regeneration services, chemicals sales and services, water system O&M (Operation & Maintenance) services, and the manufacturing and sales of water system equipment and modules, assisting clients in enhancing water resource utilization efficiency and system operational stability. The Company continuously strengthens its vertical integration capabilities across the upstream, midstream, and downstream supply chains. By expanding its supplier base, deepening technical cooperation, and enlarging its customer base, it stabilizes the supply of products and services, elevates engineering quality and technological competitiveness, and works alongside clients and supply chain partners to jointly promote resource circulation and sustainable development.



ENGINEERING

- Pure Water System Engineering
- Wastewater Recycling System Engineering
  - Acid-Alkali Wastewater Recycling
  - Organic Wastewater Recycling
  - Ammonia Nitrogen Wastewater Recycling
  - Metal Ion Wastewater Recycling
  - Fluoride Ion Wastewater Recycling
- Waste Liquid Recycling System Engineering
- Wastewater Treatment System Engineering

SERVICES

- Consumable Sales & Services
- Activated Carbon / RO / UF / MD Resource Circulation & Regeneration Services
  - Membrane Element RO/UF/MD Cleaning & Regeneration
  - Ion Exchange Resin Regeneration
- Chemical Sales & Services
- Water System Operation & Maintenance
- Water System Equipment & Module Manufacturing & Sales

Value Chain	Type	Quantity (Cumulative up to 2024)	New Additions in 2025
Supplier	Contractor	1167	101
Supplier	Distributor	701	51
Supplier	Wholesaler	454	35
Customer	Corporate Entities	100	-
Customer	End Consumers	800	-
Other Business Relationships	Partners	25	-

1.1 Company Profile

Product & Service Process and Marketing Strategy

Centering on customer needs, Mega Union Technology Inc. provides integrated water resource and environmental engineering solutions for the high-tech industry. By closely communicating with clients to fully understand their specific requirements for process water, wastewater treatment, and reclamation, we deliver optimal turnkey engineering services. Throughout the service process, Mega Union implements comprehensive management—from initial planning, design, and construction to commissioning and final acceptance—ensuring top-tier engineering quality, safety, and system performance. Post-completion, we offer continuous O&M services, including maintenance, consumables regeneration, and chemicals sales, assisting clients in maintaining system stability and maximizing water utilization efficiency. Dedicated to delivering the "Best Solution," Mega Union has established a one-stop service model spanning from engineering construction to long-term operations. This comprehensive approach and deep client relationships not only enhance project execution and service quality but also solidify our market competitiveness, creating stable, reliable, and sustainable value for our clients.

1.2 Reporting Principles

Reporting Scope and Boundaries

The reporting boundary covers Mega Union Technology Inc., including its Taiwan sites and its Singapore and US (est. 2024) subsidiaries. Financial data aligns with the PwC-audited consolidated financial statements, encompassing Mega Union Technology Global Pvt. Ltd., MUAQUA ENGINEERING INC., and Shanghai Mega Union Environmental Protection Technology Co., Ltd. (Full list: https://www.megaunion-tw.com/tw/investor/financial/season).

Published annually, the reporting period (Jan 1–Dec 31, 2025) aligns with our financial reports. The Report references the GRI Standards to detail the management of material topics. All data is verified by department heads and approved by senior management. As our inaugural Sustainability Report, there are no restatements of information. Since third-party assurance is not legally required at this stage, this report has not been subject to external assurance.

Reporting Framework

Financial Data	• Data in the economic value distribution table is based on the CPA-audited consolidated financial statements. • Unless otherwise specified, all financial figures are denominated in New Taiwan Dollars (NTD).
Environmental Data	• Greenhouse gas (GHG) emissions data is based on the inventory conducted in accordance with ISO 14064-1:2018.
Other Data	• Water resource and waste statistics are based on data reported by each operating site to local competent authorities.

If you have any questions or require further information regarding this report, please contact our Corporate Sustainability Department. We sincerely welcome your feedback and suggestions, and look forward to further communication with you.

Contact: Nu-Hsiu Liao, Chief Sustainability Officer (CSO)

Tel: +886-3-362-0101

Email: m1378@megaunion.com.tw

Company ESG Website: https://www.megaunion-tw.com/tw/esg

Company Address: No. 439-3, Taoying Rd., Taoyuan Dist., Taoyuan City, Taiwan

1.3 Message from the Highest Decision Maker

Message from the President

Embracing ESG trends, Mega Union upholds its corporate mission: “To be the premier comprehensive and diversified water resource recycling company in Taiwan and globally, serving as a long-term, trusted provider of technological expertise and engineering quality.” Seizing opportunities in water reclamation and the related circular economy, we leverage our specialized R&D, robust design, and construction capabilities to advance reclaimed water initiatives and circular water conservation for high-tech facilities in Taiwan. By doing so, we empower our clients to enhance their competitiveness amid rising global ESG awareness, while simultaneously contributing to the sustainability of the global water environment. Integrating ESG with green manufacturing, we deliver comprehensive services that meet evolving environmental regulations and client energy needs. With sustainability at our core, we partner with clients to develop integrated water conservation solutions, aspiring to be a “Comprehensive Green Solution Provider” . Valuing our employees as the foundation of our growth, we actively share our operational success through competitive compensation and benefits to reward their dedication. Furthermore, we engage in public initiatives—such as blood drives, beach cleanups, and supporting disadvantaged groups—to foster a virtuous cycle within society.— Chih-Ming Chou, President

Note: Prior to May 1, 2026, the President was Yi-Chang Tsao.

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Stakeholders and Material Topics

2.1 Stakeholder Communication

2025 Stakeholder Communication Mechanisms

Guided by the AA1000 Stakeholder Engagement Standard (AA1000SES, 2015), we identify key stakeholders based on five principles: Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Our primary stakeholders are government authorities, employees, clients, suppliers, and shareholders/investors. We establish diverse engagement channels to continuously gather feedback, ensuring we fully understand and effectively respond to the sustainability issues they prioritize.

Stakeholder	Significance	Communication Channels	Frequency	2025 Engagement Outcomes & Achievements
Government Authorities	Regulators and guiding authorities for policy making and compliance.	1. Regulatory reporting and system inspections 2. Official project correspondence and public hearings 3. On-site inspections by environmental and competent authorities	Ad hoc / Periodic	1. Regulatory Compliance and Correction: In response to the 5 violations of the Labor Standards Act in 2025, the Company has 100% implemented optimization and corrective measures (including optimizing the clock-in system, requiring managers to clock in, enforcing attendance audits, and improving the distribution of work bonuses). 2. Environmental & Carbon Governance: Regularly reported energy consumption; total waste in 2025 significantly decreased by 11.8% YoY. Solar power generation at the Tainan Plant reached 395,000 kWh, directly reducing GHG emissions by 187,250 kg.
Employees	The core of the Company's operational assets and sustainable development.	1. Labor-management meetings and employee town halls 2. Internal emails and advocacy campaigns 3. Grievance hotline and dedicated mailbox 4. ESH_PIP occupational health & safety training	Quarterly	1. Remuneration Competitiveness: The average salary for full-time non-managerial employees reached NT$1,728 thousand, with a median of NT$1,484 thousand. 2. Profit Sharing: The Board resolved to appropriate up to NT$713,713 thousand for employee bonuses. 3. Democratic Participation: Regularly convened labor-management meetings; 100% of resolutions apply to all employees. 4. Health & Safety: Implemented ISO 45001. ESH training completion rate for formal employees reached 100% (1,146 attendances for the year).
Clients	Crucial partners for value co-creation and technological innovation.	1. Customer satisfaction surveys 2. Project engineering and technical review meetings 3. Daily business emails and phone communications	Annually / Ad hoc	1. Market Trust: In 2025, served 30 leading semiconductor clients, 1 PCB client, and 3 panel clients, demonstrating the value of our one-stop services. 2. Energy Saving & Waste Reduction: Provided closed-loop circular services for key consumables via professional regeneration, saving 168,713 tons of process water, reducing clients' costs and supply chain risks. 3. Quality Enhancement: Satisfaction feedback is continuously incorporated into the internal PDCA continuous improvement mechanism.
Suppliers	Collaborative partners for supply chain stability, engineering quality, and safety management.	1. Supplier evaluation and assessment meetings 2. Supplier compliance and integrity commitments 3. Joint site safety audits and inspections 4. Contractor ESH & PIP safety training	Periodic (Annually / Quarterly) / Ad hoc	1. Capacity & Delivery: Launched the "Supply Chain Management Project." The capacity of key outsourcing suppliers grew by 9.29% YoY, ensuring timely project delivery. 2. Compliance & Co-prosperity: Promoted tiered management. Compliant and well-performing Tier-A contractors reached 57.5% (exceeding the 50% target). 3. Integrity & Compliance: 100% of new engineering and domestic suppliers signed the "Supplier Code of Conduct" prior to contracting. 4. Safeguarding Safety: Conducted 2,833 attendances at safety training sessions; corrected 1,828 unsafe behaviors with 0 major non-compliances. Occupational injuries and disciplinary events show a steady decline since 2021.
Shareholders & Investors	Sources of working capital, trust, and corporate governance supervision.	1. Annual General Shareholders' Meetings 2. Board of Directors meetings 3. Market Observation Post System (MOPS) and Annual Reports 4. ESG Section on the official website	Periodic (Annually / Quarterly) / Ad hoc	1. Successful IPO: Officially listed on May 28, 2025 (Stock Code: 6944), with paid-in capital increasing to NT$767 million. 2. Financial Performance: 2025 consolidated revenue reached NT$16.91 billion, net profit NT$2.37 billion, and basic EPS NT$32.29. 3. Dividend Distribution: Distributed NT$14.0/share cash dividends for 2024; proposed NT$17.0/share cash dividends and NT$3.0/share stock dividends for 2025. 4. Governance Recognition: Convened 7 Board meetings. External Board performance evaluation achieved the highest rating of "Excellent."

2.2 Materiality Assessment Process

Following the GRI Standards 2021, Mega Union identifies material sustainability topics through issue identification, impact assessment, stakeholder engagement, and management validation. These topics form the foundation of our sustainability management and disclosure.

STEP 1: Compile a List of Sustainability Issues

To compile the sustainability issue list, the Company consolidated issues relevant to our operations by referencing domestic and international ESG trends, industry focal points, and benchmark disclosures. This serves as the foundation for our materiality assessment.
The primary reference sources for issue identification include:

- Domestic sustainability trends and corporate focal points
- International sustainability trends and material industry issues
- Domestic and international ESG ratings and disclosure frameworks
- Sustainability reports of industry peers and benchmark companies
- The Company's operational strategies, risk management, and stakeholder concerns

Following the consolidation, the sustainability issues were categorized into Economic & Governance, Environmental, and Social dimensions.

Economic & Governance	Environmental	Social
Economic Performance	Climate Change	Occupational Health & Safety
Information Security	Energy Management	Training & Education
Business Ethics & Integrity	Waste Management	Employee Rights & Retention
Supply Chain Management	Water Resource Management	Community Impact & Social Participation
Corporate Governance	Biodiversity	Human Rights Policy
Risk Management		
Sustainable Products & Services		
Technological Innovation		

2.2 Materiality Assessment Process

STEP 2: Identify Material Topics

In accordance with the requirements of the GRI Standards 2021, the Company uses “Impact Significance" and "Stakeholder Concern" as the basis for materiality assessment.

Impact Significance Assessment
Representatives from each functional department participate in the assessment to analyze the actual and potential positive and negative impacts of various sustainability topics across the value chain. Factors such as scale, scope, likelihood, and irremediable character are considered to evaluate the impact significance of each topic.

Stakeholder Concern Survey
Questionnaire surveys and feedback collection are conducted targeting key stakeholders—including government authorities, employees, clients, suppliers, shareholders and investors, and society—to understand their level of concern regarding various sustainability topics. The survey results are incorporated as a reference basis for material topic identification.

STEP 3: Validate Material Topics

By synthesizing the results of the Impact Significance Assessment and Stakeholder Concerns, the Company’ s sustainability team consolidates the analysis for management review. Upon approval by senior management, these material topics are finalized and serve as the basis for our sustainability management, target setting, and report disclosure.

STEP 4: Communication and Disclosure

Once material topics are confirmed, reporting content is structured based on their impact scopes and management mechanisms, with functional units providing management approaches, action plans, and performance data. In line with the **GRI Standards 2021**, we disclose our management approaches, targets, performance, and future plans for each material topic, mapping them to relevant GRI Topic Standards to enhance transparency and stakeholder engagement.

2.3 List of Material Topics

By synthesizing the results of the Impact Significance Assessment and Stakeholder Concern Survey, Mega Union has identified material topics that exert significant economic, environmental, and social impacts. These findings serve as the foundation for our sustainability management and reporting disclosure.

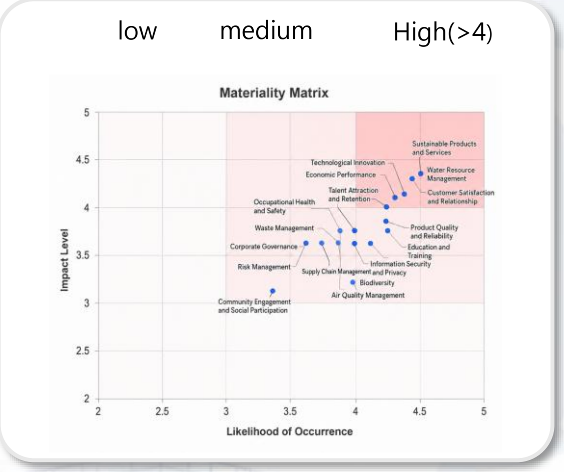
Impact Significance Analysis

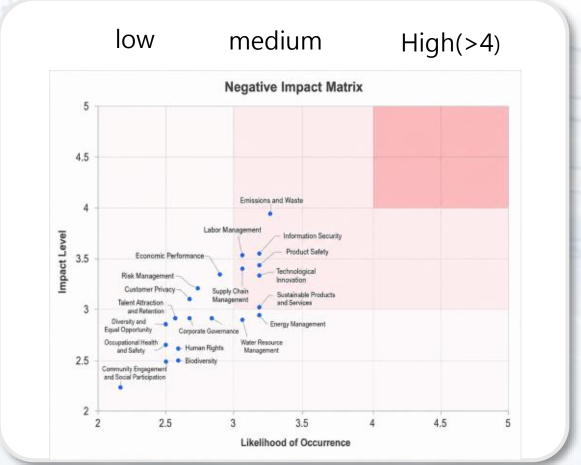
Assessing positive and negative impacts, internal representatives score topics by likelihood and magnitude to build impact matrices identifying significant issues . Results show key topics concentrate on positive impacts, reflecting our creation of economic, environmental, and social value through core operations. Topics in the high-significance zone for both likelihood and magnitude within the positive matrix are prioritized as material topics.

This year, a total of 6 topics met the high-significance zone threshold, including:

- Sustainable Products and Services
- Economic Performance
- Technological Innovation
- Business Ethics and Integrity
- Water Resource Management
- Employee Rights and Retention

On the other hand, the negative impact assessment results show that the negative impact significance of all topics did not reach the materiality threshold, indicating that our established management systems and risk control measures are effective in reducing the likelihood and severity of potential negative impacts..





2.3 List of Material Topics

Integration of Stakeholder Perspectives

- In addition to the impact significance assessment, a stakeholder concern survey was conducted to understand the importance stakeholders place on various sustainability topics.

- The survey results show that Economic Performance, Training & Education, and Business Ethics & Integrity are the top three issues of greatest concern to stakeholders.

- Among them, although Training & Education did not enter the high-significance zone of the positive impact matrix, it was incorporated into the scope of material topics after comprehensive evaluation, as it is a topic of high concern to stakeholders and is closely related to the Company's talent development and the Company's long-term organizational development.

List of Material Topics

- Synthesizing the results of the Impact Significance Analysis and Stakeholder Concern Survey, 7 material topics were ultimately confirmed, covering the three major dimensions of Economic & Governance, Environmental, and Social.

Dimension	Material Topic
Economic & Governance	• Sustainable Products & Services
	• Economic Performance
	• Technological Innovation
	• Business Ethics & Integrity
Environmental	• Water Resource Management
Social	• Employee Rights & Retention
	• Training & Education

2.4 Management of Material Topics

Each material topic is managed by its corresponding functional unit, continuously driving improvement and enhancement through mechanisms such as policy systems, target management, risk assessment, and performance tracking. Furthermore, by regularly reviewing the management effectiveness of material topics and changes in the external environment, and through communication with stakeholders, we identify their concerns and expectations as a basis for adjusting management measures and resource allocation, thereby enhancing sustainable management performance and value chain influence. The impact management approaches, objectives, action plans, and performance results for each material topic have been disclosed in the relevant chapters of this report.

Material Topic	Significance to Mega Union	Chapter
Sustainable Products & Services	The Company focuses on water treatment engineering and related services as its core business. Through stable, safe, and efficient water treatment solutions, we assist clients in improving resource utilization efficiency and environmental performance, creating economic, environmental, and social value.	4.1
Economic Performance	Robust financial performance supports sustainable development and stakeholder trust. We continuously strengthen management to enhance corporate competitiveness and long-term value.	4.2
Technological Innovation	In response to rapid industrial technological developments and changing client needs, we continuously invest in R&D resources and technological advancement to enhance water treatment technologies and service quality, strengthening our competitive edge in the market.	4.1
Business Ethics & Integrity	Business integrity drives sustainable development. Through systems, compliance, and internal controls, we foster an ethical culture and safeguard stakeholder trust.	3.3
Water Resource Management	The Company's operations are closely linked to water resource utilization and management. By improving water use efficiency, water recycling and reuse, and water treatment technologies, we assist clients in reducing environmental impacts and promote the sustainable use of water resources.	4.3
Employee Rights & Retention	Talent is a critical asset for corporate development. The Company values employee rights, compensation and benefits, career development, and working environments, striving to build a friendly and attractive workplace to enhance organizational stability and development capabilities.	5.1
Training & Education	Through comprehensive education and training systems and diverse learning resources, we continuously enhance employees' professional skills and management competencies to meet industrial development needs and support the Company's long-term growth.	5.2

3 Integrity in Governance

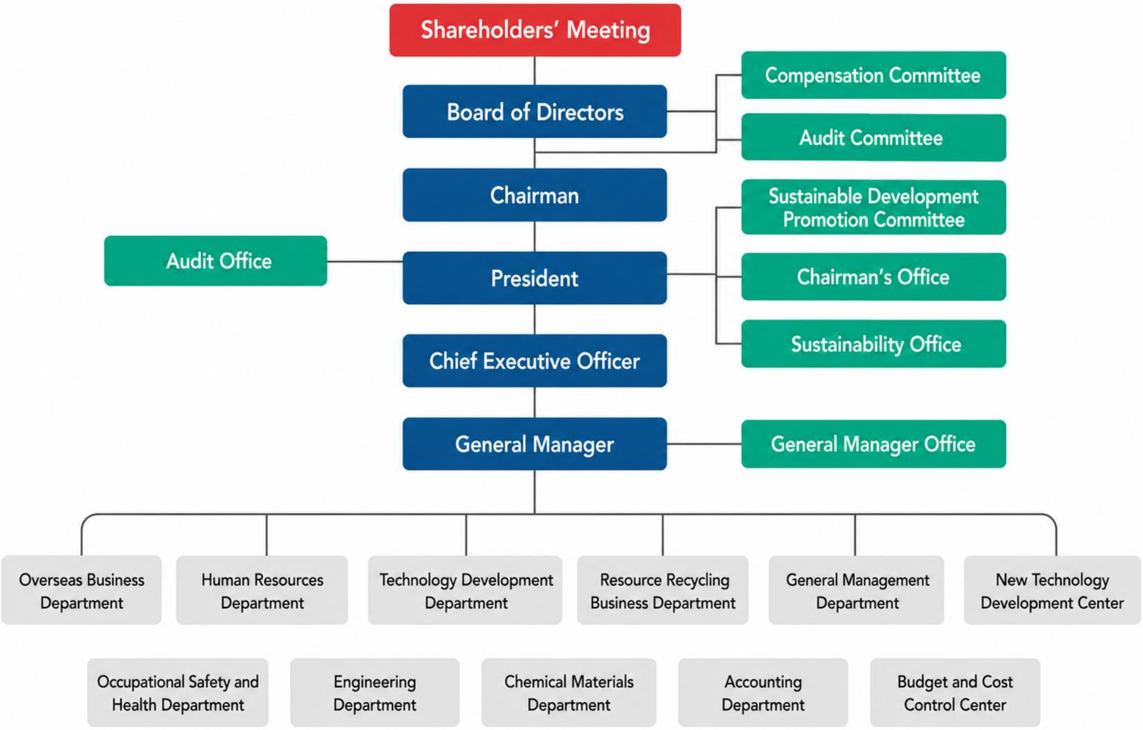
3.1 Corporate Governance Structure

Corporate Governance Structure

Led by the Chairman and CEO, the Company combines strategy formulation with operational oversight. To ensure a sound governance framework and a balance of power, we rely on the Board, functional committees, and independent directors. Furthermore, the Board regularly reviews performance and risk management to maintain transparency and thorough deliberation in major decisions.

Board Structure

The Board of Directors is the highest governance body, comprising the Audit, Remuneration, and Sustainability & Nomination Committees. The Audit Committee manages financial and internal control matters; the Remuneration Committee oversees executive compensation; and the Sustainability & Nomination Committee drives environmental and social initiatives. Together, these committees supervise strategies, practices, and the Company's economic, environmental, and social impacts.



Shareholders' Meeting
Board of Directors
Compensation Committee
Audit Committee
Chairman
Sustainable Development Promotion Committee
Audit Office
President
Chairman's Office
Sustainability Office
Chief Executive Officer
General Manager
General Manager Office

Overseas Business Department
Human Resources Department
Technology Development Department
Resource Recycling Business Department
General Management Department
New Technology Development Center

Occupational Safety and Health Department
Engineering Department
Chemical Materials Department
Accounting Department
Budget and Cost Control Center

3.1 Corporate Governance Structure

Board Nomination, Election, and Diversity

The Company's directors are elected by the Shareholders' Meeting, with the nomination process considering diversity, independence, and professional competence.

1.Nomination Mechanism: The Board reviews candidates based on professional knowledge, industry experience, and integrity, while incorporating stakeholder perspectives.

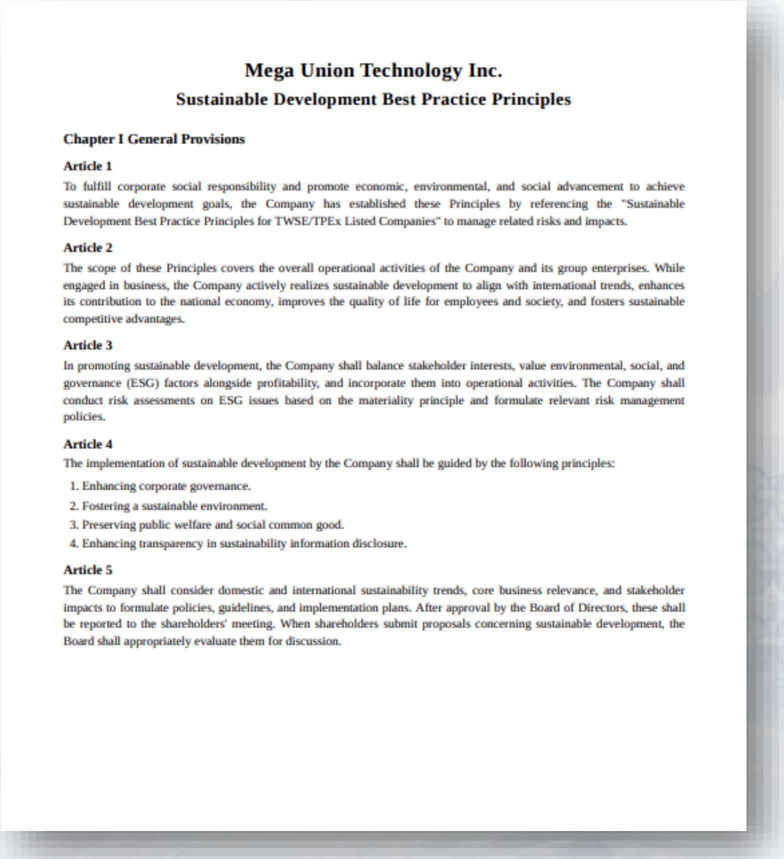
2.Diversity Performance: The Board consists of 8 directors, including 4 independent directors and 1 female director (13%). Expertise covers industry knowledge, chemical/environmental engineering, engineering design, management, and decision-making, demonstrating high diversity and professionalism. Directors serve a 3-year term and are eligible for re-election.

No.	Title	Name	Gender	Education & Experience	Industry Knowledge	Business Judgment	Management	Accounting & Financial Analysis	Decision Making	Chemical Eng. / Process	Engineering Design	Finance
1	Chairman	Lin, Guo-Qing	Male	• M.S. in Env. Eng., Nat'l Chiao Tung Univ. • CTO, Mega Union Technology Inc.	✓	✓	✓	✓	✓	✓	✓	✓
2	Director	Tsao, Yi-Chang	Male	• Civil/Env. Eng., New Jersey Inst. of Tech. • Vice President, Ionics Taiwan Inc. • Rep., Yisun Int'l Investment Co., Ltd.	✓	✓	✓		✓	✓	✓	
3	Director	Chen, Yi-Hui	Female	• Dept. of Chem. Eng., Nat'l Taipei Inst. of Tech.		✓	✓	✓	✓			✓
4	Director	Chou, Zhi-Ming	Male	• Dept. of Marine Env. Eng., NKMU • Service Mgr., Ionics Taiwan Inc.	✓	✓	✓	✓	✓	✓	✓	✓
5	Independent Director	Lee, Dong-Tsan	Male	• Grad. School of Law, Soochow Univ. • M.S. in Acc. & Fin., Univ. of Manchester • Deputy GM, Bi-Wei Capital Co., Ltd. • Senior Manager, Lung Ho Global Agricultural Technology Co., Ltd.	✓	✓		✓	✓			✓
6	Independent Director	Tang, Min-Tse	Male	• B. Comm., Soochow Univ. / M. Fin., Univ. of Glasgow • Manager, Crowe Horwath (TW) CPAs • Assistant Manager, Ernst & Young, CPAs • Practicing CPA, Crowe (TW) CPAs		✓	✓	✓	✓			✓
7	Independent Director	Chang, Zong-Liang	Male	• Ph.D. in Env. Eng., Nat'l Chiao Tung Univ. • Dept. Chair & Committee Member, Yuanpei Univ.	✓	✓	✓		✓	✓		
8	Independent Director	Shieh, Jih-Jong	Male	• M.S., Inst. of Power Mech. Eng., NTHU • R&D Division Director, Acer Inc.	✓	✓			✓		✓	

3.2 Sustainability Governance and Oversight

Supervisory Role

As the highest governance body, the Board approves sustainable policies, objectives, and risk frameworks. To ensure effective implementation, the Board authorizes the "Sustainable Development and Nomination Committee" to oversee the environmental and social impacts of business activities. Chaired by an independent director, with the President and Chief Sustainability Officer serving as co-chairs, the Committee coordinates cross-departmental affairs. To delegate responsibility, the Committee establishes three task forces focusing on environmental sustainability, social responsibility, and corporate governance, led by unit heads. Each task force manages daily issues, compiles impact performance and improvements, and reports to the Committee semi-annually. Regarding oversight, the Committee reports material ESG implementation progress, annual performance, and upcoming plans to the Board semi-annually. By reviewing the annual sustainability report and KPI achievement rates, the Board fulfills its supervisory duties, dynamically adjusts resource allocation and strategic direction, and ensures operational decisions respond to stakeholder expectations.



Mega Union Technology Inc.
Sustainable Development Best Practice Principles

Chapter I General Provisions

Article 1

To fulfill corporate social responsibility and promote economic, environmental, and social advancement to achieve sustainable development goals, the Company has established these Principles by referencing the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" to manage related risks and impacts.

Article 2

The scope of these Principles covers the overall operational activities of the Company and its group enterprises. While engaged in business, the Company actively realizes sustainable development to align with international trends, enhances its contribution to the national economy, improves the quality of life for employees and society, and fosters sustainable competitive advantages.

Article 3

In promoting sustainable development, the Company shall balance stakeholder interests, value environmental, social, and governance (ESG) factors alongside profitability, and incorporate them into operational activities. The Company shall conduct risk assessments on ESG issues based on the materiality principle and formulate relevant risk management policies.

Article 4

The implementation of sustainable development by the Company shall be guided by the following principles:

1. Enhancing corporate governance.
2. Fostering a sustainable environment.
3. Preserving public welfare and social common good.
4. Enhancing transparency in sustainability information disclosure.

Article 5

The Company shall consider domestic and international sustainability trends, core business relevance, and stakeholder impacts to formulate policies, guidelines, and implementation plans. After approval by the Board of Directors, these shall be reported to the shareholders' meeting. When shareholders submit proposals concerning sustainable development, the Board shall appropriately evaluate them for discussion.

3.2 Sustainability Governance and Oversight

Supervisory Role

The production of the Company's sustainability report requires data collection, management review, and Board approval to ensure disclosure reliability. The procedure is as follows:

1.Data Collection and Compilation: The ESG Sustainability Task Force coordinates departments to gather ESG data and indicators.

2.Management Review: The President and Chief Sustainability Officer review the report to ensure alignment with operational performance.

3.Committee and Board Review: The report is reviewed by the Sustainability Committee and approved by the Board in August each year before public disclosure. Through this layered mechanism, the highest governance body ensures ultimate oversight of non-financial information.

Sustainability and Nomination Committee

Board of Directors

▼

Sustainability and Nomination Committee

▼

ESG Sustainable Development Working Group

E - Environmental Protection Group
- GHG accounting planning & execution, carbon footprint verification, and green technology solutions.
- Supervising solar PV power generation engineering for new plants, and the installation and upgrading of energy-saving equipment in new facilities.
- Inventory of facility water, gas, electricity, and waste resource equipment; supervising solar PV engineering and energy-saving equipment upgrades in existing plants; water conservation, waste reduction, and energy management.
- Promoting local procurement and reducing transportation carbon emissions.
- Green chemical formulation adjustments.
- Carbon credit, carbon tax, and carbon trading management.

S - Social Engagement Group
- Formulating occupational health & safety objectives and execution strategies based on ESG policy directions; providing occupational disaster statistics and safety performance indicator data for ESG reports.
- Promoting energy-saving policies & personnel training.
- Responding to ESG questionnaires and audits from clients and government authorities.
- Establishing green supply chain standards and audit mechanisms; conducting supplier ESG audits and coaching.
- Selecting and coaching green chemical vendors.

G - Corporate Governance Group
- Regulatory compliance; integration and optimization of sustainability reports; promotion and application of renewable energy; establishing an ESG data platform and tracking system.
- Sustainability-related investments and financial disclosures; Task Force on Climate-Related Financial Disclosures (TCFD) reports.

Communication of Key Material Events

A total of 7 Board meetings were held in 2025, convening at least quarterly to review operating performance, discuss strategic issues, and address economic, environmental, and social impacts, risks, and opportunities. The Board assigns follow-up units during meetings and tracks progress at the next session. No key material events occurred in 2025.

3.2 Sustainability Governance and Oversight

Collective Knowledge of the Board

The Company is committed to building a forward-looking and resilient Board. To ensure leadership grasps global sustainability trends and practices integrity management, we regularly arrange diverse continuing education courses for directors in accordance with the Directions for the Implementation of Continuing Education for Directors of TWSE and TPEX Listed Companies. Spanning governance, environmental, and social dimensions, these programs enhance the Board's sustainability expertise and build a comprehensive professional knowledge system:

- Sustainability and Integrity Governance: Focusing on ESG strategy integration, integrity management principles, and corporate social responsibility to strengthen the Board's supervisory function over non-financial performance.
- Regulatory Compliance and Resilience: Covering corporate governance practices, legal obligations and responsibilities of directors and supervisors, the Fair Trade Act, and antitrust laws to build a solid a robust legal compliance framework.
- Business Risk and Asset Protection:Conducting in-depth studies on corporate mergers and acquisitions, intellectual property and trade secret management, and accounting and tax trends to improve decision-making quality and defense capabilities for intangible assets.
- Optimization of Organizational Operations : Enhancing the operational efficiency of the Board of Directors and functional committees to ensure a sound corporate governance framework.
- Environmental Sustainability and Energy Conservation & Carbon Reduction: Focusing on corporate energy conservation, carbon reduction, energy management, greenhouse gas inventory, carbon footprint management, and circular economy practices to strengthen the Board's understanding and supervisory capacity regarding net-zero transition and sustainable development strategies.

To comply with regulatory evaluations, newly appointed directors of the Company must complete at least 12 hours of continuing education in the year of assuming office, and continuing directors must complete at least 6 hours of training courses related to sustainable development or corporate governance each year.

Summary Table of Director Continuing Education Performance for 2025: The overall completion rate for director continuing education this year was 100%.

Training Date	Course Category	Sustainable Development Training Course	Training Hours
2025/05/08	Risk Management	How Directors and Supervisors Can Supervise Companies in Effective Enterprise Risk Management and Crisis Handling	3 hours
2025/08/07	Environmental Sustainability	How Businesses Can Implement Energy Conservation and Carbon Reduction to Enhance Corporate Profitability	3 hours

3.2 Sustainability Governance and Oversight

Board Performance Evaluation

1 Does the Board conduct performance evaluations? What is the frequency?

In accordance with the Regulations Governing Board Performance Evaluation, evaluations are conducted annually and reported to the Board by the end of the first quarter of the following year. Additionally, an external independent institution or expert team conducts an evaluation at least once every three years.

2 What is the scope of the evaluation?

The scope of the performance evaluation is comprehensive and mainly covers the following three levels:

Board as a Whole	Evaluates the overall operational efficiency and effectiveness of the Board of Directors.
Individual Board Members	Evaluates the participation and contribution of each board member.
Functional Committees	Evaluates the operational performance of the "Audit Committee" and "Remuneration Committee".

3 How are performance evaluations conducted? What actions are taken based on the evaluation results?

1. **Implementation Method and Scope**

- **Self-Evaluation Mechanism**: Evaluations are conducted using three dedicated questionnaires targeting the "Board of Directors," "Board Members," and "Functional Committees. "
- **External Evaluation:** Entrusted to the "Taiwan Investor Relations Association" (TIRA), execution is carried out through the review of meeting minutes, document reviews, and onsite interviews to ensure the objectivity of the evaluation . Evaluation

2.Standards and Indicators

- **Rating Method:** A five-level rating scale is adopted (ranging from excellent to very poor).
- **Evaluation Dimensions:**

a. **Operational Participation**: The degree of participation in the company's operations.
b. **Decision-Making Quality:** Performance in enhancing the quality of board decision-making.
c. **Organizational Structure**: The composition and structure of the Board.
d. **Professional Development**: The election, appointment, and continuous education of directors.
e. **Internal Control and Supervision**: The implementation of internal controls.
f. **Fulfillment of Responsibilities**: The awareness and execution of their own duties by each functional committee.

3.2025 Evaluation Results

- **Overall Performance:** Rated as "Excellent."
- **Evaluation Conclusion**: The operations of the Board and various committees are sound, and all directors highly affirm the overall operational efficiency.

4.Application and Improvement of Evaluation Results

- **Transparent Disclosure**: Evaluation results must be reported to the Board of Directors, and implementation status is announced in the annual report and on the company's official website in accordance with regulations.
- **Linkage to Personnel and Remuneration**: Evaluation results will serve as key reference indicators for "determining directors' remuneration" and "nominating directors for re-election."
- **Continuous Improvement:** Based on feedback from the evaluations, the corporate governance mechanism will be continuously strengthened to assist the Board and functional committees in enhancing decision-making and supervisory effectiveness.

3.2 Sustainability Governance and Oversight

Water Conservation, Waste Reduction, and Carbon Reduction Performance

➢ To enhance climate resilience during the transition, the Company has proactively deployed these strategies:

- **Regulatory Tracking and Green Design:** Monitor environmental and customer sustainability requirements, integrate low-carbon R&D, develop recycling technologies, and boost source energy/water efficiency.
- **Financial Response and Energy Transition:** Assess financial impacts from carbon fees and tariffs using internal carbon budgeting and process improvements, while expanding green electricity across plants to reduce reliance on grid electricity from non-renewable sources.
- **Value Chain Carbon Reduction:** Drive supplier emission disclosures and carbon footprint data sharing to jointly build a green supply chain.

water

NOW

- Recycled water systems are installed in existing plants, with an estimated water saving of 224,434 metric tons per year.
- Invested tens of millions of NTD in the new plant to immediately establish a water recycling and reuse system.

Electricity

- Monthly solar power generation at the Tainan Shuguang Plant can reach nearly 33,000 kWh.
- Upgraded air conditioning systems to energy-efficient models (all newly constructed plants adopt inverter energy-efficient products).

Waste

- Replaced existing plant process pumps with energy-efficient models and introduced inverter motors in new plants to conserve electricity.
- Adopted eco-friendly packaging materials; recycling and reuse can reduce waste by 36 metric tons per year.

CO2

- Going beyond regulatory requirements, Mega Union adopted 2023 as the baseline year to initiate voluntary greenhouse gas inventories and compile sustainability reports.
- The company's preliminary carbon inventory for the 2025 fiscal year was 1,266.5 metric tons of CO2e.

3.3 Ethical Corporate Management and Legal Compliance

Building a Robust Integrity Firewall

Core Regulations: To promote honest and ethical conduct among directors, the Company strictly adheres to the principles of conflict of interest and anti-corruption, and has established the "Rules of Procedure for Board of Directors Meetings", "Ethical Corporate Management Best Practice Principles", and "Code of Ethical Conduct" as institutional safeguards.

Four Conflict of Interest Management Procedures:

1.Proactive Declaration: Directors and senior management must declare conflicts of interest in accordance with regulations upon assuming office and when there are changes in their duties.

2.Periodic Review: Directors must conduct a proactive stakeholder declaration at least once a year and sign a "Declaration of Independence" or "Declaration of Ethical Corporate Management".

3.Proposal Recusal and Voting Restrictions: When a proposal involves a conflict of interest concerning a director themselves or the juristic person they represent and may impair the company's interests, the director shall recuse themselves and shall not participate in discussions, voting, or exercise voting rights on behalf of another director.

4.Transparent Disclosure and Auditing: Disclose stakeholder relationships in the annual report in accordance with the law, and ensure transactions comply with ethical standards through internal audits.

Governance Performance and Data

Item	2025 Data
Total number of employees receiving anti-corruption training	629
Percentage of employees receiving anti-corruption training	82.3%

Note: The data statistics cover the parent company of Mega Union .

During the annual mobilization meeting on January 3, 2025, senior management promoted the employee code of ethics and regulatory compliance, covering anti-bribery, anti-corruption, and the prevention of workplace sexual harassment, to strengthen awareness of ethical management and compliance. The training completion rate this year was 82.3%; for those unable to attend due to official duties, unit supervisors assisted in communication to continuously promote legal compliance and ethical management education for all employees.

3.3 Ethical Corporate Management and Legal Compliance

Occupational Health and Safety

The Company is committed to establishing a safe, healthy, and comfortable working environment while continuously lowering occupational injury rates. We implement the ISO 45001 occupational health and safety management system and have formulated the "Occupational Health and Safety Policy" as the supreme guiding principle for safety and health management. Prioritizing safe operations and adopting "risk management" and "continuous improvement" as our management principles, we actively improve workplaces, manufacturing equipment, and operating methods through multiple approaches such as courses and case study promotions to safeguard the safety and health of all workers (including employees and non-employees, where non-employees refer to the Company 's contractors) and stakeholders. The Company has established multi-tiered grievance, feedback, and consultation channels, and regularly holds occupational health and safety management education and training every quarter. Through courses, on-site inspections, and deficiency improvement tracking, we strictly prevent operational risks such as falls, cuts, and collapses.

Point! | Extending from "Employee Care" to "Safety for All Workers," building a foundation of social inclusion that combines welfare, systems, and resilience.

Employee Safety Training

Regular ESH & PIP education and training for Mega Union employees, with a cumulative total of 1,146 attendances throughout the year.

Contractor Safety Training

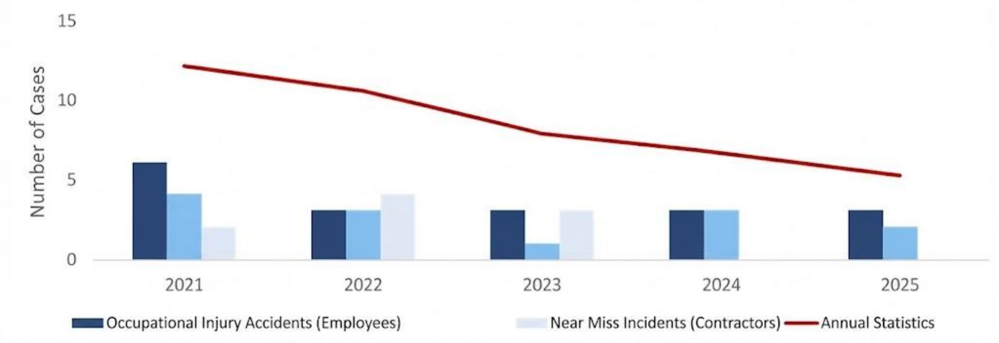
Regular ESH & PIP education and training for contractor partners, with a cumulative total of 2,833 attendances throughout the year.

3,967
Total Trainees
Implementing integrated occupational safety awareness

7,486
Contractor Audit Deficiencies
100% Supervised for improvement

0
Major Non-conformities
Number of cases

2021-2025 Occupational Injury & Near Miss Statistics



3.3 Ethical Corporate Management and Legal Compliance

Ethical Corporate Management Philosophy and Stakeholder Commitments

Policy Formulation

Referring to the "Reference Examples for Codes of Ethical Conduct for TWSE/ TPEx Listed Companies," the Company has formulated its Ethical Corporate Management Policy, establishing preventive measures and post-incident remedy mechanisms for specific risks, while supported by an independent supervisory unit to ensure goals are achieved.

Business Ethics and Compliance Commitments

Strictly uphold integrity in management and prohibit improper gains; comply with anti-corruption laws and regulations, respect intellectual property rights; protect personal data of business partners, and comply with privacy and information security regulations.

Implementation of Integrity Sign-offs:

- **Internal Employees:** New employees are required to sign and fulfill documents such as confidentiality obligations upon onboarding.
- **External Suppliers:** Suppliers are required to sign the "Letter of Commitment to Compliance with Supplier Code of Conduct." The pre-signing rate for newly on boarded engineering and domestic delivery suppliers in 2025 reached 100%.

Sustainable Development Policy Commitments and Implementation

1. Policy Commitments

- **Environmental Sustainability:** Implement the "Sustainable Development Best Practice Principles", develop low-carbon solutions, and promote supply chain carbon disclosure.
- **Human Rights Protection:** Respect international labor human rights, implement gender equality and equal pay for equal work, and maintain a friendly workplace in accordance with the Labor Standards Act.

2. Implementation Methods

- **Management Systems:** Establish the "Sustainable Development and Nomination Committee", appoint a Chief Sustainability Officer (CSO), and strengthen information security and supply chain constraints.
- **Education and Training:** Total training hours in 2025 reached 15,599 hours, averaging 20.4 hours per person, ensuring compliance training. Total training hours are calculated for Taiwan, based on a headcount of 764 employees as of December 31, 2025.
- **Occupational Safety Management:** Passed ISO 45001/9001 certifications, promote occupational injury prevention, and implement a healthy workplace (already obtained voluntary self-evaluation certification).
- **Ethical Corporate Management:** Promoted by the President's Office, regularly report to the Board of Directors, and strictly enforce preventive mechanisms for insider trading.

3.3 Ethical Corporate Management and Legal Compliance

Negative Impact Remedy Procedure

Mega Union regards the "prevention of workplace injuries" as a priority management item in its operations. For any negative impacts that have already occurred (such as occupational injury incidents or near misses), the company has established a standardized negative impact remedy and emergency response procedure, which primarily includes the following core steps:

1 Immediate Response and Handling

Upon receiving a report or grievance regarding an occupational disaster or safety incident, ESH (Environmental, Safety, and Health) personnel will immediately record the grievance content, verify the immediate safety of the complainant, and notify relevant departments to initiate an investigation, collect on-site evidence, and gather related materials.

2 Root Cause Analysis

Rather than ending at "incident occurrence and recording," the company actively initiates an incident retrospective and review process to analyze direct, indirect, and root causes, identifying erroneous steps in operations to prevent similar incidents from recurring.

3 Substantive Remedy and Compensation Measures

Once a grievance is verified as true and has caused physical injury to the complainant or related personnel, medical professionals will be notified immediately to provide adequate medical assistance, and statutory leave, salary, and medical compensation will be granted in accordance with the law.

4 Proper Case Closure and Continuous Improvement

Through systematic tracking and corrective actions, the company ensures that every near miss or occupational injury incident is incorporated into the management cycle, with the goal of achieving a 100% proper case closure rate, thereby transforming safety hazards into opportunities for operational and equipment improvements.

*Regarding the reporting mechanisms, investigations, and handling procedures for human rights and environmental incidents, the company will incorporate them into future planning; currently, they are handled in accordance with the aforementioned negative impact procedures.

3.3 Ethical Corporate Management and Legal Compliance

Climate Change Mitigation and Adaptation

1 Climate Change Risk and Opportunity Assessment

- Intensifying climate change and extreme weather have elevated water management, transforming reclaimed water systems into critical industrial infrastructure.
- Mega Union actively develops low-carbon solutions and green energy initiatives to support sustainable semiconductor manufacturing.
- Executed engineering projects frequently assist clients in acquiring green building certifications.
- Promoting supplier carbon reporting to strengthen supply chain carbon management.

2 Monitoring of Key Environmental Indicators

- Established tracking mechanisms for Scope 1 & 2 GHG emissions, water consumption, and total waste weight.
- 2025 Data: Carbon emissions reached 1,266.5 metric tons of CO_2e, water consumption was 171,371 m^3,and total waste was 195 metric tons. Increased emissions and water use stemmed from growing operational and project demands; Mega Union will continually optimize energy and water management. (Data scope: Mega Union parent company.

Human Rights Protection

1 Policy and Human Rights Conventions Compliance

- Respect internationally recognized basic labor human rights, comply with domestic labor laws, ensure non-discrimination in employment policies, and regularly convene labor-management meetings to safeguard rights and interests.
- Formulate "Work Rules" in accordance with the Labor Standards Act, and maintain a sound working environment under regulations such as the "Act in Gender Equality in Employment" and the "Sexual Harassment Prevention Act. “

3 Workplace Diversity and Equality

- Implement equal pay for equal work and equal opportunities for promotion between genders. In 2025, female employees accounted for an average of 23.08%, and female supervisors accounted for an average of 28.35%.

2 Safe and Healthy Working Environment

- Provide a safe and healthy working environment, and conduct comprehensive annual employee health checkups.
- Occupational Injury Statistics and Tracking: In 2025, the number of occupational injury cases was 12 (accounting for 1.06% of the total headcount). Mega Union has conducted root-cause analysis and improvement tracking for these accidents, while stepping up education and training on industrial safety and traffic safety.

4 Supplier and Contractor Requirements

- Explicitly stipulate in internal control bylaws such as the procurement cycle that suppliers and contractors must comply with occupational health and safety regulations to safeguard the safety of their workers.

3.3 Ethical Corporate Management and Legal Compliance

Diverse Communication Channels and Whistleblower Protection

- **Establishment of Grievance Channels:**

Establish a multi-tiered grievance mechanism to encourage stakeholders, such as employees, community residents, and suppliers, to proactively report concerns.

- **Investigation and Whistleblower Protection:**

- All grievances and protections of complainants' rights and interests are meticulously recorded, investigated, and handled by a dedicated team.
- The system explicitly provides anonymous grievance procedures to protect whistleblowers' identities and establishes protection mechanisms to prevent retaliation against whistleblowers.
- In the event of injury, medical assistance, leave, and salary compensation will be provided in accordance with the law.

Meeting Content	Labor-Management Committee	Occupational Safety and Health Committee	Employee Welfare Committee	Regular Education and Training	On-site Toolbox Meeting	ISO Management System Management Review Meeting
Meeting Frequency	Quarterly				Daily	Annually
Participating Units	Both labor and management representatives			On-site workers		Management representatives, senior executives, and steering teams
Grievance Hotline	03-3620309					
Grievance Channels	Employee Suggestion Box, Sexual Harassment Incidents, Workplace Unlawful Violence Grievances employee@megaunion.com.tw					

3.3 Ethical Corporate Management and Legal Compliance

Annual Non-Compliance Incidents and Corrective Actions

2025 Non-Compliance Status:

According to statistics, a total of 5 incidents of violating the "Labor Standards Act" occurred in 2025.

Remedial and Preventive Measures:

In response to the illegal incidents that have occurred, Mega Union has implemented rigorous corrective measures to ensure that similar events do not recur, while continuously strengthening internal management and compliance monitoring to enhance the company's overall level of regulatory compliance.

Item No.	Violation Point	Violated Regulation & Article	Description of Violation	Penalty Content	Improvement Measures
1	Taoyuan City Government		Mega Union was in violation of Article 30, Paragraph 6 of the Management Measures for Underground Water Pumping. As of February 7, 2025, the above-ground outlet, water meter vault, and signage had not yet been set up.	Warning issued	Optimize the timekeeping system; supervisors required to clock in.
2	Taoyuan City Government – Environmental Protection Bureau	Waste Disposal Act Article 30, Paragraph 6	Mega Union was in violation of Article 30, Paragraph 6 of the Waste Disposal Act, and Article 2, Subparagraph 2 of the Regulations Governing Assessment of Cleanup Costs (hereinafter referred to as the "Regulations"). The company discharged wastewater from the polishing process into the sewer without installing an independent meter. The violation occurred on January 1, 2025.	Administrative fine of NTD 20,000 (imposed by Taoyuan City Government, hereinafter referred to as the "Company")	The Company has made improvements and implemented process controls to ensure sewer discharge meets legal regulations.
3	Labor Affairs Bureau of Taichung City Government		Mega Union Technology Inc. was in violation of Article 1 of the Labor Standards Act. The company failed to pay overtime wages as required (including conviction fees).	Warning issued	Strengthen internal notifications; improve external communication channels.
4	Labor Affairs Bureau of Taichung City Government	Labor Standards Act Article 24	Mega Union Technology Inc. was in violation of Article 24 of the Labor Standards Act. The company's work rules were not properly established.	Administrative fine of NTD 50,000 (imposed by Taichung City Government, hereinafter referred to as the "Company")	Work rules have been revised in accordance with legal requirements; the company has also established a document management system in compliance.
5	Tainan City Government		The company failed to meet the statutory requirement to set up a full-time environmental protection manager as stipulated in Article 24, Paragraph 1, Under Article 80, Paragraph 1, Subparagraph 2, a fine between NTD 120,000 and 600,000 may be imposed (NTD 20,000 imposed).	Administrative fine of NTD 20,000 (imposed by Tainan City Government, hereinafter referred to as the "Company")	The company has established an internal environmental management system and will ensure compliance with operational regulations.

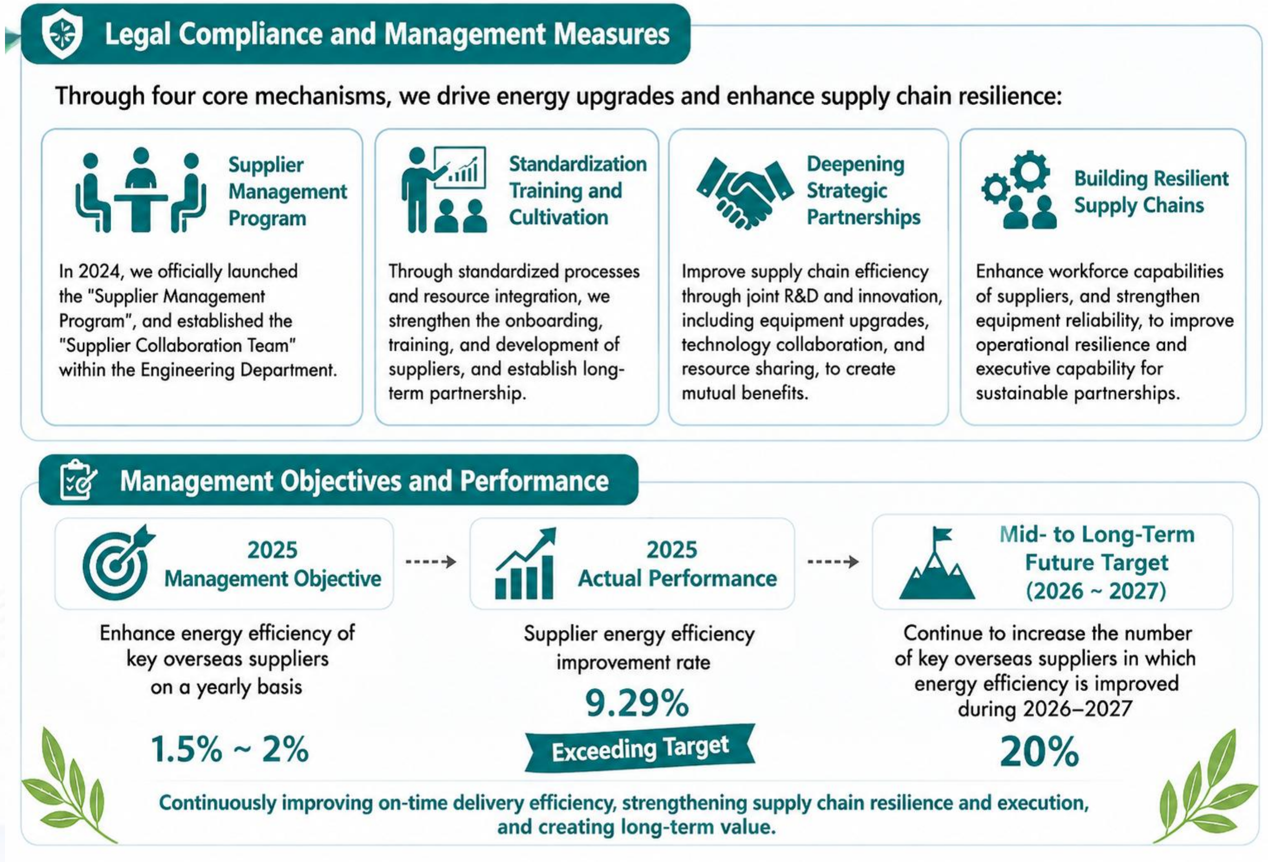
3.3 Ethical Corporate Management and Legal Compliance

Value Chain Compliance Management and Future Objectives

Suppliers are important partners of Mega Union, especially relying on outsourced suppliers to provide key construction services such as equipment manufacturing, product fabrication, and installation. The Company continuously promotes a supplier tiered management mechanism, with increasing the proportion of Class A outsourced vendors as its core strategy. The 2025 target for the proportion of Class A outsourced vendors was set above 50%, with an actual achievement of 57.5%, representing a 28.6% growth compared to the previous year, demonstrating the company's proactive efforts in expanding and strengthening external cooperation capacity.

Upstream Supply Chain Scale

Supply Chain Category	Cumulative by the End of 2024	Newly Added in 2025
Contractors	1,167	101
Distributors	701	51
Wholesalers	454	35



Legal Compliance and Management Measures

Through four core mechanisms, we drive energy upgrades and enhance supply chain resilience:

Supplier Management Program

In 2024, we officially launched the "Supplier Management Program", and established the "Supplier Collaboration Team" within the Engineering Department.

Standardization Training and Cultivation

Through standardized processes and resource integration, we strengthen the onboarding, training, and development of suppliers, and establish long-term partnership.

Deepening Strategic Partnerships

Improve supply chain efficiency through joint R&D and innovation, including equipment upgrades, technology collaboration, and resource sharing, to create mutual benefits.

Building Resilient Supply Chains

Enhance workforce capabilities of suppliers, and strengthen equipment reliability, to improve operational resilience and executive capability for sustainable partnerships.

Management Objectives and Performance

2025 Management Objective

Enhance energy efficiency of key overseas suppliers on a yearly basis

1.5% ~ 2%

2025 Actual Performance

Supplier energy efficiency improvement rate

9.29%

Exceeding Target

Mid- to Long-Term Future Target (2026 ~ 2027)

Continue to increase the number of key overseas suppliers in which energy efficiency is improved during 2026–2027

20%

Continuously improving on-time delivery efficiency, strengthening supply chain resilience and execution, and creating long-term value.

3.4 External Cooperation

Membership Qualifications and Roles in Industry Associations and Chambers of Commerce

Mega Union Technology Inc. actively participates in external professional industry associations and chambers of commerce, dedicated to promoting the upgrading of water resource management and green environmental engineering technologies for high-tech plant facilities. We firmly believe that by practically joining business-related benchmark industry associations and serving in substantive governance and execution roles, we can engage in deep exchanges with peers, experts, and academia, jointly formulate industry standards, respond to international sustainability trends, and thereby elevate Taiwan's overall environmental engineering and green manufacturing standards.

Upholding the principle of "active participation and deep-rooted influence," the Company has practically joined benchmark industry associations and chambers of commerce in the following business fields, with senior executives representing the Company to assume substantive supervisory and promotional responsibilities.

Association	Mega Union Technology Inc.’ s Membership Status	Nature of Participation and Substantive Impact
Taiwan High-Tech Facility Association	Corporate Member and Supervisor of the Working Group	Serving in the capacity of "Supervisor" to assist in overseeing the association's affairs and governance; simultaneously acting as a "Working Group" member to deeply participate in technical seminars on high-tech plant water facility standards and green construction methods.
Taiwan Environmental Protection Engineering Professional Construction Industry Association	Member	As an official member, regularly participating in regulatory public hearings and technical exchange forums held by the association, maintaining sound dialogue with environmental regulatory authorities, and promoting compliant operations in environmental engineering.

4

Economic Benefits and Environmental Sustainability

4.1 Sustainable Products and Technological Innovation

Sustainable Products and Services | Closed-Loop Circular Economy Model

Mega Union Technology Inc. has long specialized in water treatment, process support, and recycling for the semiconductor and optoelectronic industries. Integrating the circular economy into our service design, we shift from traditional linear models to circular reuse and regeneration, extending product lifecycles and minimizing waste.

Through our closed-loop service model, we provide professional cleaning, regeneration, and maintenance to reintroduce reusable consumables into customer processes. This reduces procurement demands, mitigates supply chain risks, and lowers environmental burdens.

Our circular regeneration services deliver three core sustainability values:

- **Resource Efficiency**: Professional recycling technologies transition consumables to multi-cycle use, effectively extending product lifecycles.
- **Environmental Contribution**: Water and energy savings, waste reduction, and lowered transportation emissions help customers decrease carbon footprints.
- **Supply Stability:** Regeneration services reduce reliance on new product supplies, ensuring stable operations for critical processes.

Mega Union will continue driving innovation and service optimization, strengthening circular economy models to create substantive sustainability value for our customers.

Traditional Linear Model

- Resource extraction and energy-intensive manufacturing
- Linear disposal, generating large volumes of waste
- High waste treatment costs
- Supply chain exposure to carbon tax and regulatory risks

Mega Union Circular Services

- Water and energy conservation, reducing production energy consumption
- Extending material life cycle, promoting reuse and circularity
- Significant waste reduction, delivering sustainable environmental performance
- Stable supply, supporting customers' ESG goals

Mega Union invested in a new RO cleaning system in Hsinchu Plant. This year, water savings reached 168,713 tons.

Solar energy projects reduced 187,250 kg CO_2e emissions at Tainan Plant and Taoyuan Plant, and new reduction targets have been set.

Introduced an e-form system, reducing 18,427 sheets of paper usage and enhancing internal operational efficiency.

- Through the "Waste-to-Resource" policy, Mega Union will transform management concepts into concrete contributions to sustainable value and support customers in their green transition.

GRI 3-3 Material Topics	Key Disclosure Highlights
Importance of the Topic	Circularity supports customers in reducing waste, lowering costs, and strengthening supply chain resilience.
Impact Management	Shift from linear consumption to circular reuse, reducing resource use, waste, and carbon emissions.
Management Approach	Provide circular services through cleaning, regeneration, testing, maintenance, and process optimization.
Value Chain Contribution	Support semiconductor and photovoltaic customers in promoting low-carbon manufacturing and green transformation.

4.1 Sustainable Products and Technological Innovation

Governance Resilience and Sustainability Impact

Mega Union recognizes that sustainable innovation relies on robust governance, quality management, and risk control. To meet the semiconductor and optoelectronic industries' rising demands for quality, safety, supply resilience, and ESG transparency, we integrate professional quality, occupational safety, integrity governance, and customer commitments into our management policies, reducing operational risks and enhancing value chain impacts.

To ensure operational stability and service quality, Mega Union has implemented the ISO 9001 and ISO 45001 management systems, alongside continuous employee training. We utilize regular audits and internal controls to mitigate operational risks and enhance ESG data transparency. Furthermore, we treat customer satisfaction as a key indicator, leveraging feedback and cross-functional collaboration to fulfill customer needs for energy savings, waste reduction, and stable supply through strict standard operating procedures and preventive maintenance.

Through these governance and management measures, Mega Union extends its sustainability impact across the entire value chain:

- **Upstream Suppliers**: Circular regeneration and resource efficiency help mitigate resource depletion risks and reduce overall carbon emissions.
- **Mega Union**: Sound management systems enhance our technical service value, operational resilience, and corporate social responsibility practices.
- **Downstream Customers and Society**: Our sustainable products and services help customers lower waste costs, enhance process stability, and support the industry's low-carbon and circular transition.

Mega Union has established an ISO management system, strengthened internal controls, improved product quality, customer service, and ESG performance, and fulfilled corporate social responsibility to create greater value for customers, employees, and society.

Upstream | Suppliers

Strengthen supplier management and sustainable development to enhance supply chain competitiveness.

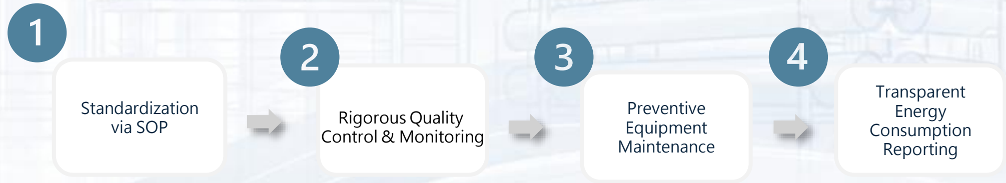
Mega Union | Operational Excellence Core

ISO 9001 Quality Management
ISO 45001 Occupational Health and Safety Management
Mega Union ESG Management System

Downstream | Customers & Society

Reduce operating costs, ensure product quality stability, and support low-carbon transition requirements.

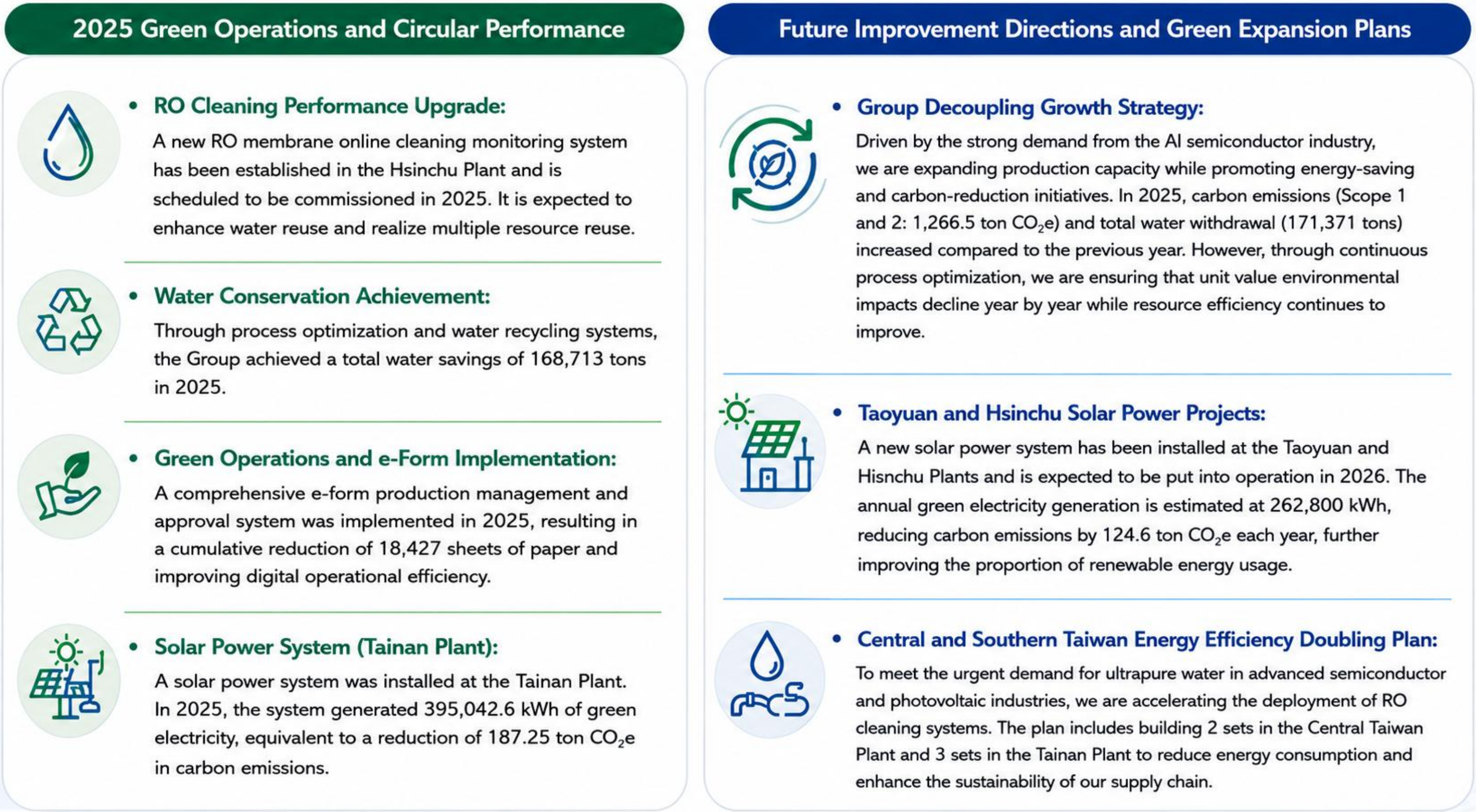
Specific Management Measures



1. Standardization via SOP
2. Rigorous Quality Control & Monitoring
3. Preventive Equipment Maintenance
4. Transparent Energy Consumption Reporting

4.1 Sustainable Products and Technological Innovation

Realizing Sustainable Performance and Capacity Expansion Plans



2025 Green Operations and Circular Performance

- **RO Cleaning Performance Upgrade:**
  A new RO membrane online cleaning monitoring system has been established in the Hsinchu Plant and is scheduled to be commissioned in 2025. It is expected to enhance water reuse and realize multiple resource reuse.
- **Water Conservation Achievement:**
  Through process optimization and water recycling systems, the Group achieved a total water savings of 168,713 tons in 2025.
- **Green Operations and e-Form Implementation:**
  A comprehensive e-form production management and approval system was implemented in 2025, resulting in a cumulative reduction of 18,427 sheets of paper and improving digital operational efficiency.
- **Solar Power System (Tainan Plant):**
  A solar power system was installed at the Tainan Plant. In 2025, the system generated 395,042.6 kWh of green electricity, equivalent to a reduction of 187.25 ton CO$_2$e in carbon emissions.

Future Improvement Directions and Green Expansion Plans

- **Group Decoupling Growth Strategy:**
  Driven by the strong demand from the AI semiconductor industry, we are expanding production capacity while promoting energy-saving and carbon-reduction initiatives. In 2025, carbon emissions (Scope 1 and 2: 1,266.5 ton CO$_2$e) and total water withdrawal (171,371 tons) increased compared to the previous year. However, through continuous process optimization, we are ensuring that unit value environmental impacts decline year by year while resource efficiency continues to improve.
- **Taoyuan and Hsinchu Solar Power Projects:**
  A new solar power system has been installed at the Taoyuan and Hisnchu Plants and is expected to be put into operation in 2026. The annual green electricity generation is estimated at 262,800 kWh, reducing carbon emissions by 124.6 ton CO$_2$e each year, further improving the proportion of renewable energy usage.
- **Central and Southern Taiwan Energy Efficiency Doubling Plan:**
  To meet the urgent demand for ultrapure water in advanced semiconductor and photovoltaic industries, we are accelerating the deployment of RO cleaning systems. The plan includes building 2 sets in the Central Taiwan Plant and 3 sets in the Tainan Plant to reduce energy consumption and enhance the sustainability of our supply chain.

4.1 Sustainable Products and Technological Innovation

Advanced Green Technology R&D

The Company actively invests in green technology R&D, positioning the circular economy and resource recycling as core transition strategies to reduce carbon emissions in semiconductor and industrial manufacturing.

Water Resource Circulation and Advanced Recovery Technology

We have successfully transitioned industrial wastewater treatment from simple pollutant removal to high-efficiency resource recovery:

- **2024:** Developed advanced waste sulfuric acid treatment to rapidly refine waste into industrial-grade acid, shortening process cycles. Simultaneously, we advanced super-gravity carbon capture, utilizing calcium ions in wastewater to absorb carbon dioxide and convert it into calcium carbonate crystals for dual carbon sequestration and recycling benefits.
- **2025**: Developed ethylene glycol (EG) and propylene glycol (PG) coolant recovery for AI and data centers. Using our proprietary "ROAM System," we separate ammonia-nitrogen and isopropanol (IPA), concentrating IPA by over 20 times. Additionally, MBR biological system optimization significantly reduces equipment footprint and power consumption, achieving energy and carbon reduction goals.

Advanced Desulfurization Treatment

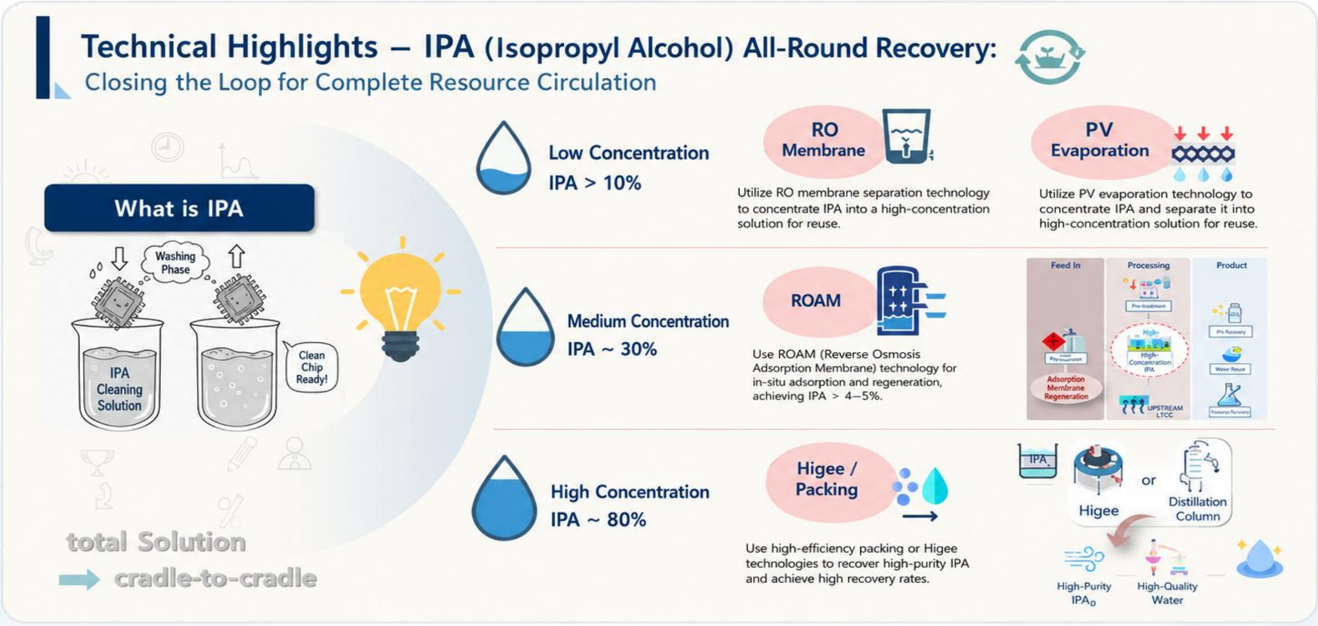
Achieves 100% dual-channel water desulfurization efficiency; reaction time 1–3 hours

High-Efficiency Carbon Capture

Captures 292 tons CO_2 per year per plant; by-product can be reused

MBR Biological Treatment Optimization

Lightweight process upgrade, ensures stable operation



Technical Highlights — IPA (Isopropyl Alcohol) All-Round Recovery:

Closing the Loop for Complete Resource Circulation

Low Concentration IPA > 10%

RO Membrane

Utilize RO membrane separation technology to concentrate IPA into a high-concentration solution for reuse.

PV Evaporation

Utilize PV evaporation technology to concentrate IPA and separate it into high-concentration solution for reuse.

Medium Concentration IPA ~ 30%

ROAM

Use ROAM (Reverse Osmosis Adsorption Membrane) technology for in-situ adsorption and regeneration, achieving IPA > 4–5%.

High Concentration IPA ~ 80%

Higee / Packing

Use high-efficiency packing or Higee technologies to recover high-purity IPA and achieve high recovery rates.

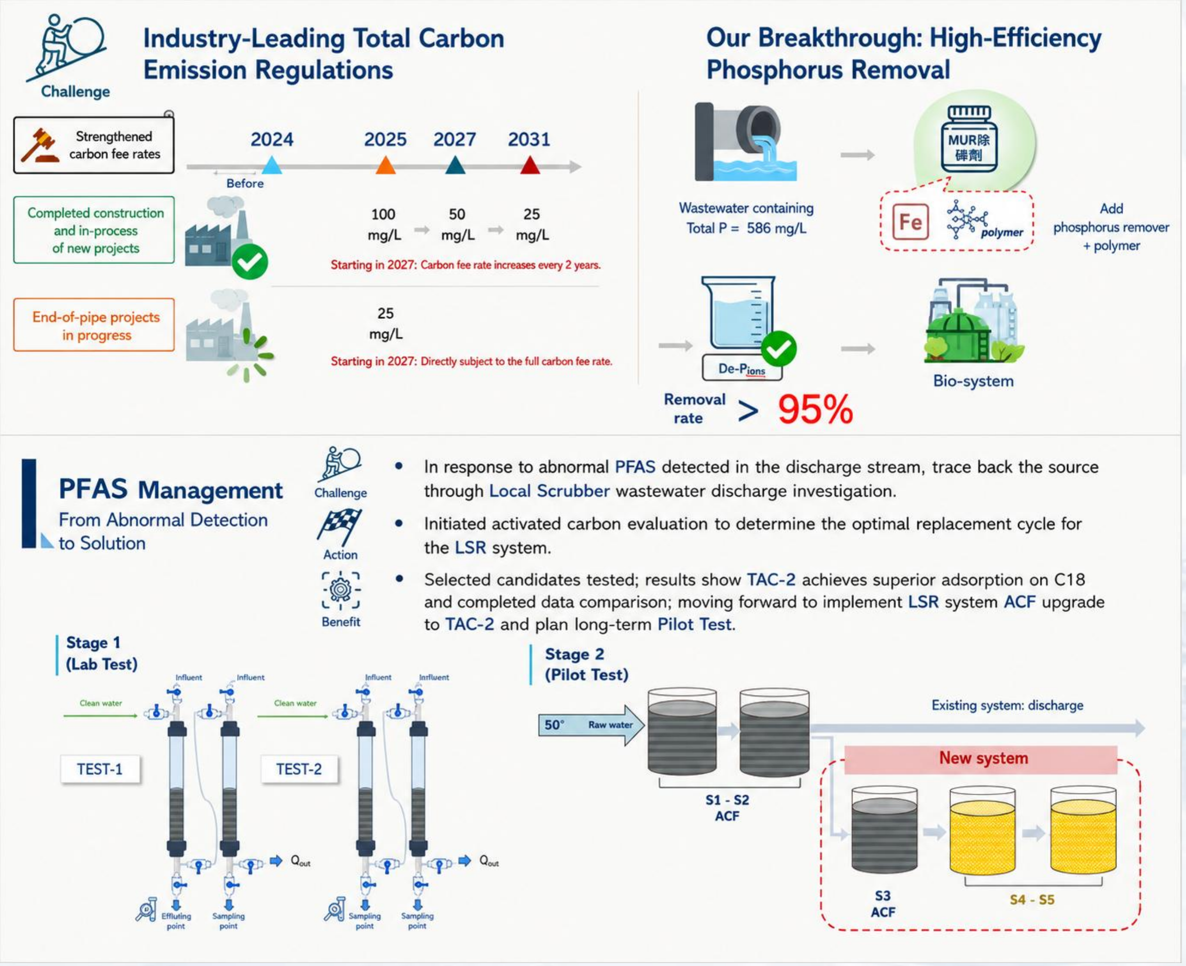
4.1 Sustainable Products and Technological Innovation

Advanced Green Technology R&D

Emerging Contaminant Treatment and Proactive Regulatory Preparation

In response to tightening environmental regulations by 2027 (such as phosphorus and PFAS standards), the Company has proactively deployed key reagents and technologies:

- **PFAS Treatment**: Developed adsorbents for short-chain PFAS with perfluoroalkyl chain lengths of C4 or less, providing high adsorption capacity.
- **Phosphate Effluent Control and Recovery**: Provided "high-efficiency phosphorus removal agents" for low-concentration wastewater to optimize effluent conductivity, and promoted "phosphate resource recovery technology" for high-concentration wastewater to convert it into industrial-grade phosphoric acid for resale, realizing the goal of zero waste.
- **Heavy Metals and Emerging Contaminants**: Continuously refined "high-efficiency defluorination agents" to reduce fluoride ion emissions, and developed advanced oxidative precipitation and oxidative treatment systems for chromium (Cr) wastewater and emerging contaminants (Triazole).



Industry-Leading Total Carbon Emission Regulations

Starting in 2027: Carbon fee rate increases every 2 years.

Starting in 2027: Directly subject to the full carbon fee rate.

Our Breakthrough: High-Efficiency Phosphorus Removal

Removal rate > 95%

PFAS Management

From Abnormal Detection to Solution

- In response to abnormal PFAS detected in the discharge stream, trace back the source through Local Scrubber wastewater discharge investigation.
- Initiated activated carbon evaluation to determine the optimal replacement cycle for the LSR system.
- Selected candidates tested; results show TAC-2 achieves superior adsorption on C18 and completed data comparison; moving forward to implement LSR system ACF upgrade to TAC-2 and plan long-term Pilot Test.

4.2 Economic Performance

Management Approach of Economic Performance

Stable financial operations form the foundation for maintaining shareholder trust, safeguarding employee welfare, driving technology R&D, and advancing sustainable development. By continuously strengthening operational management and core competitiveness, the Company creates and distributes economic value, sharing operational achievements with stakeholders such as employees, shareholders, suppliers, governments, and communities. In 2025, the direct economic value generated by the Company reached NTD 16.913 billion, primarily derived from operating revenues; the total economic value distributed amounted to NTD 166.34 billion, including operating costs of NTD 13.090 billion, employee wages and benefits of NTD 1.936 billion, payments to capital providers of NTD 1.097 billion, payments to government (taxes and fines) of NTD 0.490 billion, and community investments of NTD 0.021 billion. After deducting the aforementioned distribution, the economic value retained by the Company in 2025 was NTD 279 million, which continues to be invested in operational development, technological innovation, and organizational resilience enhancement to cultivate the company's long-term competitiveness. In addition, the financial assistance received by the Company from the government in 2025 primarily comprised tax exemptions and rental tax reductions, amounting to NTD 21,346 thousand (approximately NTD 21.346 million). The Company applies for and utilizes government financial assistance in accordance with relevant laws and regulations to support R&D innovation and operational development, while continually enhancing the transparency of related information disclosure.

Direct Economic Value Generated

Direct Economic Value Generated	2025 Data (Million NT$)	Description
Group Operating Revenue	$16,913	Includes net sales plus income from financial investments and gains on the disposal of assets.
Group Operating Costs	$13,090	Includes raw materials, product components, site facilities, and services.
Employee Compensation and Benefits	$1,936	Includes salaries and benefits paid to employees, such as pension contributions, training programs, safety and health costs, and other labor-related costs.
Payments to Providers of Capital	$1,097	Includes dividends paid to shareholders and interest payments to lenders.
Payments to Governments (by Country and Region)	$490	Based on all taxes and fines paid in accordance with international and local standards.
Community Investments	$21	Includes voluntary community donations and capital investments, excluding those made to political organizations or external parties.

4.3 Water Resource Management

Overview of Water Resource Management

The Company recognizes the critical importance of water resources to operational resilience, especially amidst escalating climate change and rising water risks, and is committed to building a robust water resource management system. Through systematic water inventories, we comprehensively understand our organizational water consumption as the foundation for setting reduction targets and enhancing water-use efficiency. The Company's total water consumption for the year was 171,371 metric tons. To enhance management precision, we conducted a comprehensive water inventory covering the operations of our Taiwan headquarters, calculating a water intensity of 10.13 metric tons/NTD million of revenue, which will serve as the baseline indicator for our subsequent optimization of water performance.

Water Resource Management Approach

As a consultancy service provider focusing on water resource management, wastewater treatment, and recycling technologies, we not only assist customers in addressing challenges related to water resilience and quality stability in our professional fields, but also internalize this professional capability into our own operational management. Currently, we have implemented the following water-saving and management actions across our operational office areas:

Discharge and Compliance Management

The Company strictly complies with relevant environmental protection regulations and continuously strengthens the management of wastewater discharge. Following our annual inventory, wastewater discharge based on regulatory requirements or voluntary disclosures was 104,645 metric tons. We will continue to monitor discharge data to ensure compliance with environmental discharge standards at our operational locations, and are committed to reducing our environmental burden.

Wastewater Performance Optimization

Although total operational water consumption increased in 2025, the Company successfully reduced wastewater discharge by approximately 4.69% compared to 2024 through the optimization of process water circulation technology, demonstrating tangible progress in enhancing water recycling and reuse efficiency.

Attribution of Water Consumption Variations

Water consumption in 2025 increased by approximately 91.52% compared to 2024, primarily affected by adjustments in operational layout. During 2024, due to the relocation of the Zhongli plant to Hsinchu, some processes were temporarily suspended, resulting in an abnormally low baseline water consumption for that year; as production lines resumed operation and production capacity gradually expanded in 2025, water consumption data returned to normal operating levels.

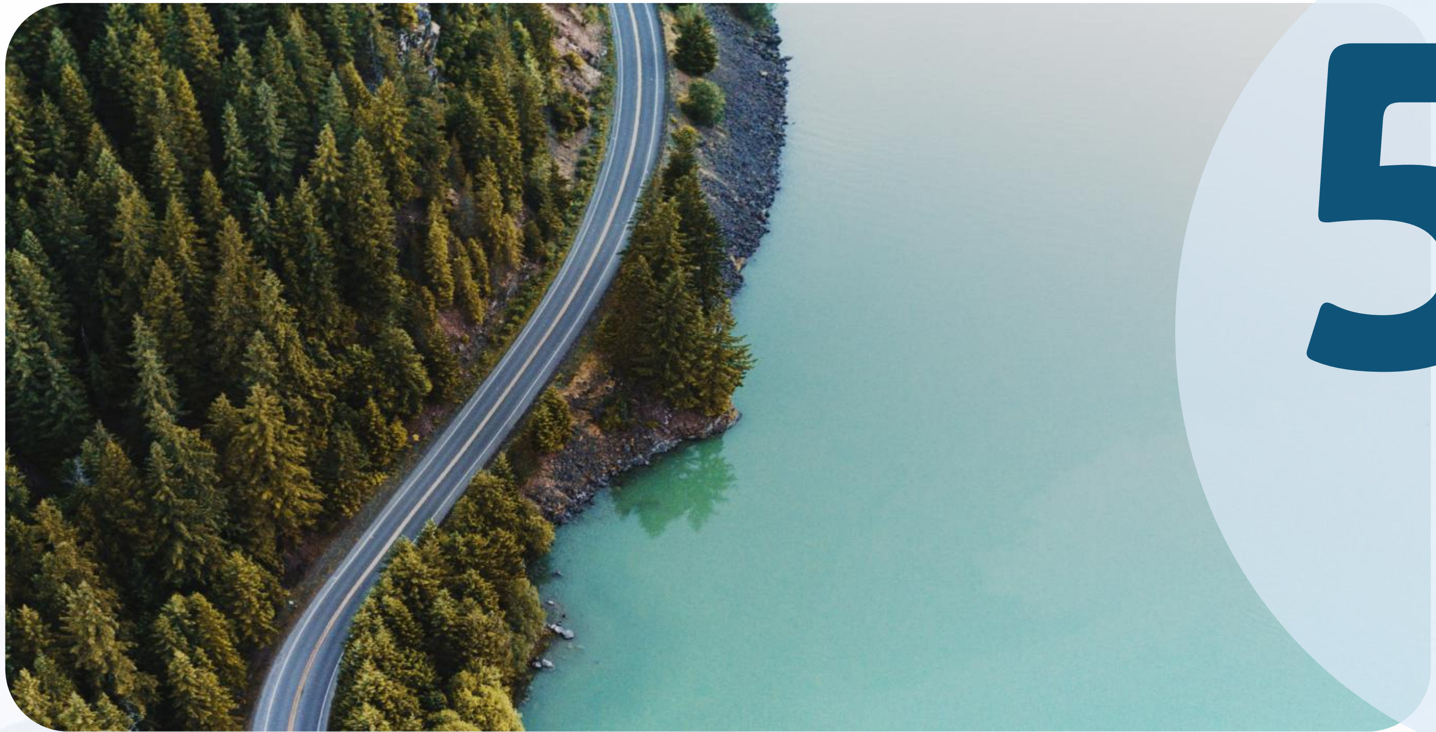
Water Consumption Variation Analysis

The Company is committed to enhancing operational efficiency and actively implementing water resource reduction and management actions. Observing data over the past two years, although total water consumption increased from 144,631 metric tons in 2024 to 171,371 metric tons in 2025 due to business expansion and revenue growth, we demonstrated significant optimization in resource use intensity. Through the introduction of water-saving equipment and the optimization of water inventory mechanisms, the Company's water intensity (water consumption per unit of revenue) decreased from 14.04 metric tons/NTD million in 2024 to 10.13 metric tons/NTD million in 2025, representing a reduction of 27.8%. This data confirms that while pursuing business growth, the Company not only effectively controlled water resources but also successfully achieved "resource decoupling," embodying the management objective of continuously improving environmental resource use efficiency while expanding scale.

Note: Data covers Mega Union parent company.

Water Resource Inventory Items	unit	2024	2025	Change Rate
Water Consumption	metric tons	144,631	171,371	+ 18.5%
Water Intensity	metric tons / NTD million of revenue	14.04*	10.13	- 27.8%
Wastewater Discharge	metric tons	109,789	104,645	- 4.69%
Water Consumption	metric tons	34,842	66,726	+ 91.52%

Note: In mid-April 2024, the Zhongli plant relocated to Hsinchu. One of the processes, resin regeneration, was temporarily suspended and estimated to resume operation by August 2025, resulting in reduced water consumption. Five-year projection: RO process facilities are projected to expand from 14 sets to 20 sets by 2030, hence water consumption is expected to increase.



5

Social Inclusion

5.1Employee Benefits

Employee Structure, Diversity, and Inclusion

Talent is a vital asset for corporate development and technological innovation. Mega Union places high importance on employee rights, remuneration, benefits, and the working environment, and is committed to building an equal, friendly, and attractive workplace to enhance the organization's stable development and sustainable growth capabilities. We strictly comply with labor regulations in our operational locations, protecting employees' rights and interests through robust systems while attracting diverse, top talent. As of December 31, 2025, the total number of employed staff in the Group reached 1,278 (983 males and 295 females). Due to the significant expansion of our operational scale driven by strong demand for water resource engineering in the high-tech industry, the headcount has shown a clear growth trend. In terms of gender ratio and diverse hiring, the Company upholds the principles of fair competition and diversity and inclusion, ensuring no discrimination based on gender, race, or age. Mega Union actively provides employment opportunities for individuals with disabilities and indigenous colleagues, employing a total of 12 individuals with disabilities and indigenous colleagues in 2025. Through job restructuring and friendly workplace hardware facilities, we ensure that create an inclusive environment in which every employee can contribute and thrive.

Statistical Table of Global Group Employee Categories and Contracts by the End of 2025 2025

All employees of the Company are full-time staff, with no employment of "non-guaranteed hours" employees or dispatched workers.

Region	Gender	Indefinite-term Contract (Full-time)	Fixed-term Contract (Contractual)	Fixed-term Contract (Foreign Migrant Workers)	Total
Taiwan	Female	244	11	—	**255**
	Male	853	1	58	**912**
USA	Female	17	—	—	**17**
	Male	21	—	—	**21**
Singapore	Female	5	—	—	**5**
	Male	20	—	—	**20**
China	Female	18	—	—	**18**
	Male	30	—	—	**30**
total	—	**1,208**	**12**	**58**	**1,278**

Headcount calculation basis: Actual on-the-job headcount as of December 31, 2025.

Region	Under 30 Years Old	31-50 Years Old	Over 50 Years Old	Regional Total
Taiwan	455	666	46	**1,167**
USA	21	12	5	**38**
Singapore	11	10	4	**25**
China	21	25	2	**48**

Note: Headcount calculation method is based on the on-the-job headcount as of December 31 of the year. Some overseas mobile personnel are not included in the breakdown table but are included in the total.

Management Approach Framework | Three-Axis Deployment of Strategy, Systems, and Benefits

5.1Employee Benefits

Employee Rights, Remuneration, Benefits, and Talent Retention Management

The Company firmly believes that the steady growth of the business relies on the collective dedication and effort of all colleagues. Therefore, safeguarding employee rights, talent cultivation, and the sharing of operational results are regarded as the core philosophy of human resource management. To address the challenges of recruiting and retaining professional talent, the Company continuously refines its remuneration and benefits systems, talent cultivation mechanisms, and friendly workplace environment, while regularly reviewing management performance through key performance indicators (KPIs).

Competitive Remuneration and Profit Sharing

- Sharing operational results with colleagues.
- Allocating 1% to 20% of annual profits as employee compensation.
- Allocating 1% to 11% for frontline employee salary adjustments or bonus distributions.
- Distributing bonuses with the upper limit of the Articles of Incorporation as the goal.

Mentorship Inheritance and Talent Development

- Senior engineers/professional technicians guide 1 to 2 newcomers.
- Accelerate newcomers' integration and professionalization.
- Reduce routine burdens on senior colleagues.
- Build a stable talent pipeline.

Industry-Academia Collaboration and Talent Recruitment

- Provide scholarships through the Founder's Foundation.
- Promote cooperation with relevant departments of universities and colleges.
- Establish students' identification with the company early on.
- Broaden future talent sources.

Friendly Workplace and Welfare Protection

- Comprehensive benefits: labor insurance, pension, and annual leave.
- The company fully subsidizes group insurance and cancer medical insurance.
- Regular health examinations with ultrasounds and cancer screenings.
- On-site employee cafeterias and optimization of the working environment.

01 | Talent Recruitment and Employee Turnover

In 2025, the company had a total of 155 newly hired employees, with a new hire rate of 18.28%; a total of 91 departing employees, with a turnover rate of 10.73%, showing an overall net growth in workforce. (*Scope of statistics: Mega Union Parent Company*)

- New hires were predominantly under 30 years old, totaling 80 people, accounting for 9.43% of the total workforce.
- 74 new hires were aged 30 to 50, accounting for 8.73%.
- 108 male new hires and 47 female new hires.
- Departing employees were predominantly aged 30 to 50, totaling 62 people.
- 54 male departing employees and 37 female departing employees.
- Total employed staff reached 764 by the end of 2025.
- Annual statistical parent body totaled 848 person-times, including employees who left during the year.

02 | Comprehensive Employee Welfare Protection

The company provides comprehensive and diverse welfare systems for regular employees, primarily applicable in Taiwan, including:

- Labor insurance, national health insurance, and group commercial insurance.
- Statutory special leave.
- Contribution and appropriation of retirement pensions in accordance with the Labor Pension Act.
- Employee stock ownership plan, where eligible employees based on seniority may participate in subscription.
- Regular employee health examinations and cancer screenings.
- Workplace health promotion and work-life balance measures.

03 | Parental Leave and Reinstatement Support

In 2025, there were a total of 72 individuals eligible to apply for parental leave, with 16 actually applying, resulting in an overall application rate of 22%. (Scope of statistics: Mega Union Parent Company)

Indicator	Male	Female	Total
Number of eligible applicants	54	18	72
Number of actual applicants	5	11	16
Expected number of reinstatements	5	9	14
Number of actual reinstatements	2	5	7
Continued employment for one full year after reinstatement	2	5	7

5.1Employee Benefits

Workplace Health Promotion and Occupational Injury Performance

Occupational health and safety is a key concern for the Company's stakeholders and an uncompromised operational red line for Mega Union. The Company is committed to building a safe, healthy, and comfortable working environment, and continuously implements the ISO 45001 occupational health and safety management system. We have formulated the "Occupational Health and Safety Policy" as the supreme guiding principle for environmental, safety, and health (ESH) management, taking safe operations as the primary consideration, and adopting "risk management" and "continuous improvement" as management principles. We actively improve workplaces, manufacturing equipment, and operational methods to safeguard the health, safety, and well-being of all workers (including employees and on-site contractor partners).The Company promotes comprehensive health care targeting chronic disease prevention and work fitness assessments. When an occupational accident occurs, safety management procedures are legally initiated to conduct root cause analysis, while providing medical assistance, leave, and wage compensation.

100%
Health Needs Survey
Response Rate

95%
General Health Examination
Actual Completion Rate

100%
High-Risk Cases
Follow-up Management Completion

8 Sessions
Health Promotion Activities
North, Central, and South Health Lectures, etc.

95.5%
Activity Satisfaction
Health Service Effectiveness

2 kg
Weight Loss Competition
Employee Average Weight Loss

4.72
Annual Disabling Injury Frequency Rate
FR

3.78
Actual Workplace FR
Excluding Commuting Accidents

91
Actual Workplace SR
Excluding Commuting Accidents

Zero Occupational Fatality

In 2025, No occupational fatalities occurred in 2025, and major non-compliance items equaled 0.

Breakdown of Injury Cases

In 2025, a total of 25 lost-time injuries were recorded, including 13 commuting accidents, of which 3 were traffic accidents. Excluding commuting accidents, 12 lost-time injuries occurred at actual workplaces.

Scope of Statistics: Mega Union Parent Company

5.2 Employee Development

Management Policy on Employee Education and Training

- **Materiality of the Issue:** Water resource treatment technologies in the high-tech industry (especially semiconductors and advanced processes) are advancing rapidly. Employees' professional skills, quality control awareness, and safety concepts directly determine the prompt delivery of engineering and the safety of operations and maintenance. Therefore, the Company lists "Education and Training" as one of the three core issues of greatest concern to stakeholders.
- **Management Scope and Polic**y: The Company has established a comprehensive education and training system, with overall planning coordinated by the General Management Office. We provide diverse learning resources, covering new-hire onboarding training, professional skill enhancement, regulatory compliance, cybersecurity, occupational health and safety, and management competency development for managers at all levels.
- **Definition of Education and Training:** The scope of "education and training" compiled and recognized by the Company fully complies with GRI Standards, including:

1. All types of vocational training and coaching organized by the Company (internal training).
2. Paid educational leave provided to colleagues.
3. External training or educational courses fully or partially funded by the Company (external training).
4. Professional training targeting specific sustainability, regulatory compliance, or ESH (Environment, Safety, and Health) topics.

Performance Statistics of Employee Training Hours for the Year 2025

In 2025, Mega Union actively rolled out diverse training programs. We categorized training hours into "internal training" and "external training", and conducted detailed statistics based on "job grade (senior management, middle management, frontline management, engineers, specialists)" and "gender (male, female)" to review the substantive outcomes of talent cultivation through scientific and transparent data management.

Employee Training Average Hours	2025 Data (Internal Training)	Share of Internal Training Hours (%)	2025 Data (External Training)	Share of External Training Hours (%)	2025 Data (Total Training)	2025 Data (Internal Training Average)	2025 Data (External Training Average)	2025 Data (Total Training Average)	Unit
Senior Management	158.3	2.4%	40.5	0.4%	198.8	9.11	2.38	11.49	Hours/Person
Middle Management	519.3	8.0%	185.5	2.0%	704.8	15.27	5.46	20.73	Hours/Person
Frontline Management	1121.1	17.2%	888	9.8%	2009.1	11.93	9.35	21.28	Hours/Person
Engineer	4083.8	62.8%	7477	82.1%	11560.8	4.76	6.87	11.63	Hours/Person
Specialist	621.6	9.6%	514	5.6%	1135.6	4.78	3.95	8.73	Hours/Person
Male	4406.7	67.8%	5981	65.7%	10387.7	4.77	6.47	11.24	Hours/Person
Female	2097.4	32.2%	3124	34.3%	5221.4	4.75	7.08	11.83	Hours/Person

5.3 Remuneration Management and Collective Bargaining Agreements

Remuneration Policy and Approval Procedure

1 Remuneration Policy and Approval Procedures

Policy and Basis

Established a competitive and incentive-driven remuneration system based on operational strategies, organizational development, and market remuneration levels.

System Design

Determined fairly and reasonably by comprehensively considering the company's operating performance, individual performance, market remuneration levels, and job grades.

Approval Process

The Remuneration Committee references peer salary and compensation surveys, and implementation follows resolutions by the Board of Directors.

✓ **Board-Approved Director Remuneration for 2025: NTD 37,564 thousand** (Approved by the Board of Directors on March 12, 2026)

2 Senior Management Remuneration System

Performance Linkage

The remuneration system is closely linked to overall business performance and individual performance to strengthen management accountability.

Incentive Mechanisms

In addition to fixed remuneration, variable compensation and long-term incentives are provided to promote the creation of long-term corporate value.

Management and Supervision

The Remuneration Committee regularly reviews the effectiveness of the system, which is then approved by the Board of Directors.

The senior management remuneration system of the Company is formulated in accordance with the Articles of Incorporation and relevant regulations, and is regularly reviewed and optimized.

3 Supplementary and Fairness Mechanisms

Fairness and Compliance

Comply with internal fairness and external market principles to ensure that the remuneration system meets relevant regulations and corporate governance requirements.

Human Rights and Diversity

Respect and uphold employee human rights; remuneration does not vary based on gender, religion, race, or nationality.

Whistleblowing and Grievance Mechanisms

Establish grievance and whistleblowing channels to safeguard employee rights and ensure transparent execution of the system.

Public Disclosure

Remuneration policies and execution statuses are disclosed in accordance with corporate governance principles to maintain information transparency and trust.

5.3 Remuneration Management and Collective Bargaining Agreements

Remuneration Ratios and Employee Salary Levels

The Company actively shares operational results with colleagues, and its overall remuneration and benefits are highly competitive in the industry: Non-managerial Employee Compensation: In 2025, the average salary of the Company's full-time employees not holding managerial positions was NTD 1,728 thousand, with a median of NTD 1,484 thousand. In addition, since the Company completed its IPO in the preceding fiscal year, related disclosure data for the non-managerial full-time employee salaries of 2024 is not yet available, and thus year-on-year variation and variance analyses cannot be conducted.

Scope of Statistics: Mega Union Parent Company

Annual Total Compensation Ratio Analysis:

Remuneration Ratio: In 2025, the ratio of the annual total compensation of the highest-paid individual in the Company (the President) to the median annual total compensation of all employees (excluding the highest-paid individual) was 16.97 times.

Remuneration Growth Ratio: In 2025, the ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase in annual total compensation of all employees (excluding the highest-paid individual) was 1.16 times.(Note: The statistical basis for this data targets colleagues who were employed throughout the entire year of 2025 and received full remuneration, with the highest-paid individual being the President).

Collective Bargaining and Diverse Communication Channels

Mega Union respects every worker's right to freedom of association and is committed to building an open, transparent, and equitable labor-management communication mechanism.

Collective Bargaining Statement: The Company has not yet established a labor union, nor has it signed any collective bargaining agreements.

Labor-Management Consultation Mechanism: To ensure that the employees' views are fully heard and considered, the Company regularly holds labor-management meetings and establishes unobstructed and transparent two-way communication channels.

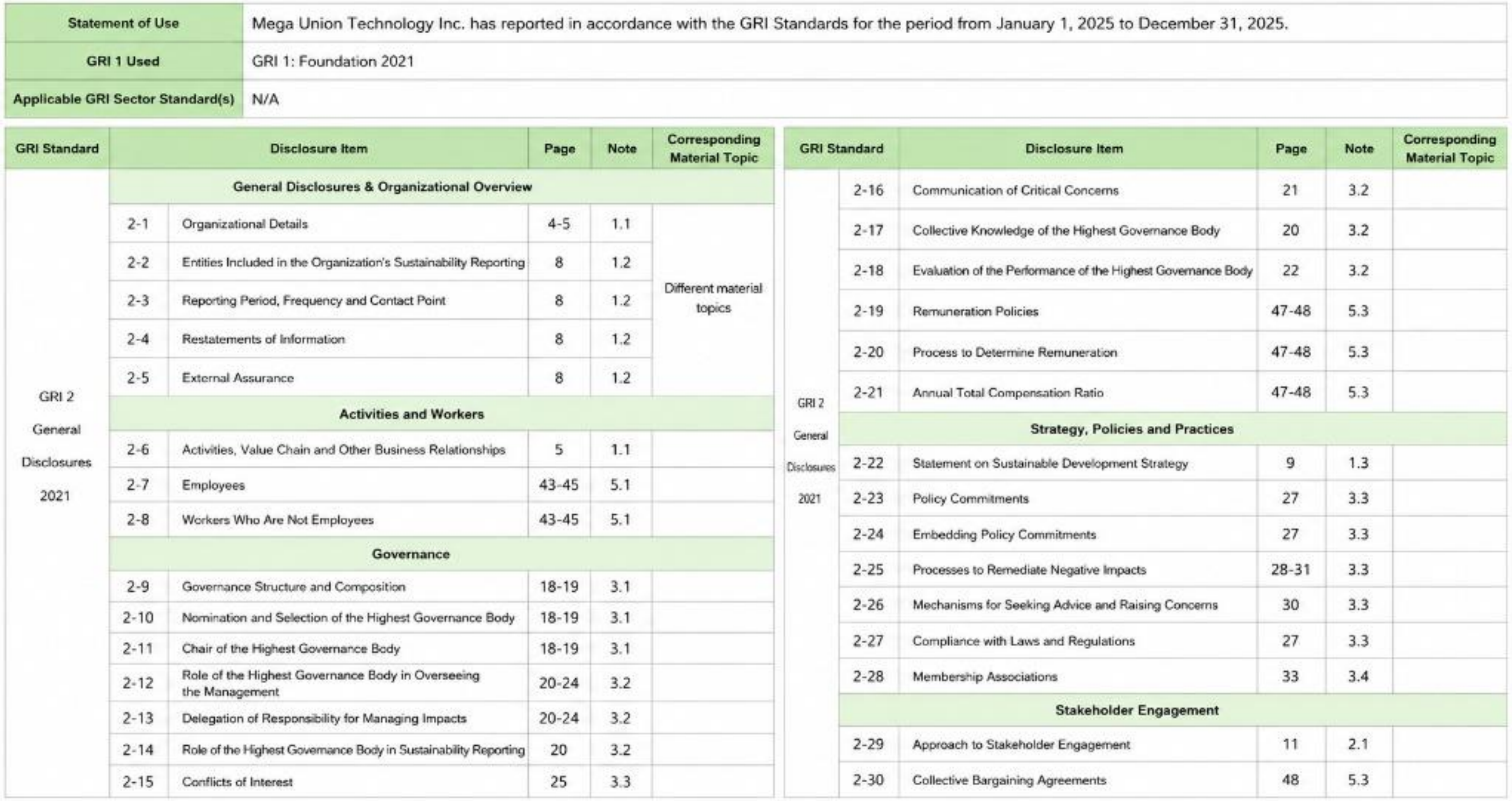
Scope of Application for Resolutions: Upholding the principle of good faith and labor-management unity, all resolutions reached in labor-management meetings apply 100% to all employees.

Through this regular consultation mechanism, we ensure that all colleagues' working conditions, labor rights, and workplace benefits receive adequate and equal protection.

6 Appendices

6.1 GRI Content Index

General Disclosures



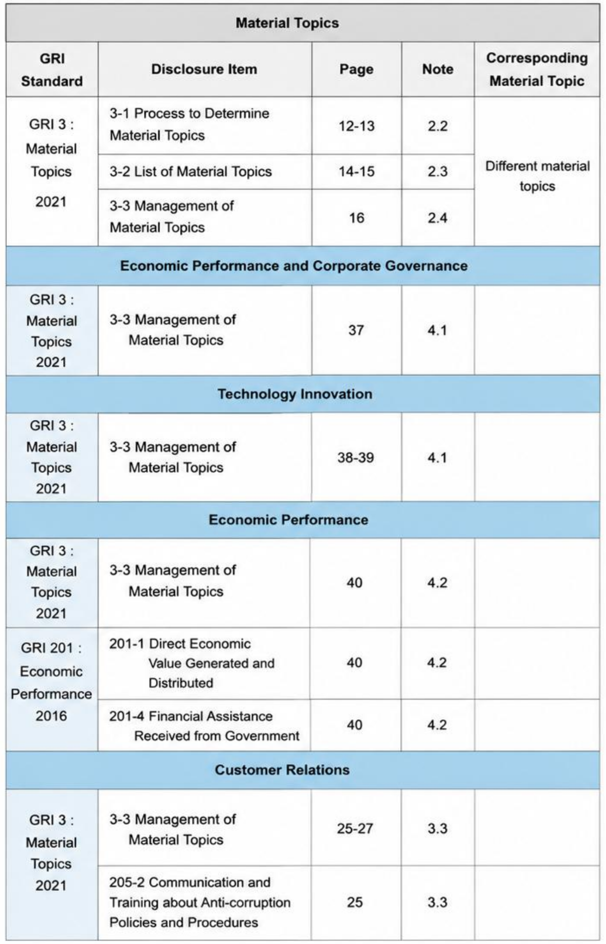
Statement of Use	Mega Union Technology Inc. has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard	Disclosure Item		Page	Note	Corresponding Material Topic
GRI 2 General Disclosures 2021	**General Disclosures & Organizational Overview**				
	2-1	Organizational Details	4-5	1.1	Different material topics
	2-2	Entities Included in the Organization's Sustainability Reporting	8	1.2	
	2-3	Reporting Period, Frequency and Contact Point	8	1.2	
	2-4	Restatements of Information	8	1.2	
	2-5	External Assurance	8	1.2	
	Activities and Workers				
	2-6	Activities, Value Chain and Other Business Relationships	5	1.1	
	2-7	Employees	43-45	5.1	
	2-8	Workers Who Are Not Employees	43-45	5.1	
	Governance				
	2-9	Governance Structure and Composition	18-19	3.1	
	2-10	Nomination and Selection of the Highest Governance Body	18-19	3.1	
	2-11	Chair of the Highest Governance Body	18-19	3.1	
	2-12	Role of the Highest Governance Body in Overseeing the Management	20-24	3.2	
	2-13	Delegation of Responsibility for Managing Impacts	20-24	3.2	
	2-14	Role of the Highest Governance Body in Sustainability Reporting	20	3.2	
	2-15	Conflicts of Interest	25	3.3	
GRI 2 General Disclosures 2021	2-16	Communication of Critical Concerns	21	3.2	
	2-17	Collective Knowledge of the Highest Governance Body	20	3.2	
	2-18	Evaluation of the Performance of the Highest Governance Body	22	3.2	
	2-19	Remuneration Policies	47-48	5.3	
	2-20	Process to Determine Remuneration	47-48	5.3	
	2-21	Annual Total Compensation Ratio	47-48	5.3	
	Strategy, Policies and Practices				
	2-22	Statement on Sustainable Development Strategy	9	1.3	
	2-23	Policy Commitments	27	3.3	
	2-24	Embedding Policy Commitments	27	3.3	
	2-25	Processes to Remediate Negative Impacts	28-31	3.3	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	30	3.3	
	2-27	Compliance with Laws and Regulations	27	3.3	
	2-28	Membership Associations	33	3.4	
	Stakeholder Engagement				
	2-29	Approach to Stakeholder Engagement	11	2.1	
	2-30	Collective Bargaining Agreements	48	5.3	

6.1 GRI Content Index

Material Topics

- The table on the right shows the material topics identified by Mega Union Technology Inc. for 2025 and their corresponding GRI Standards material topic disclosure items.



Material Topics				
GRI Standard	Disclosure Item	Page	Note	Corresponding Material Topic
GRI 3 : Material Topics 2021	3-1 Process to Determine Material Topics	12-13	2.2	Different material topics
	3-2 List of Material Topics	14-15	2.3	
	3-3 Management of Material Topics	16	2.4	
Economic Performance and Corporate Governance				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	37	4.1	
Technology Innovation				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	38-39	4.1	
Economic Performance				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	40	4.2	
GRI 201 : Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	40	4.2	
	201-4 Financial Assistance Received from Government	40	4.2	
Customer Relations				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	25-27	3.3	
	205-2 Communication and Training about Anti-corruption Policies and Procedures	25	3.3	

Material Topics				
GRI Standard	Disclosure Item	Page	Note	Corresponding Material Topic
Water Resource Management				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	41	4.3	
GRI 303 : Water and Effluents 2018	303-3 Water Withdrawal	41	4.3	
	303-4 Water Discharge	41	4.3	
	303-5 Water Consumption	41	4.3	
Talent Engagement and Development				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	43-45	5.1	
GRI 401 : Employment 2016	401-1 New Employee Hires and Employee Turnover	44	5.1	
	401-2 Benefits Provided to Full-time Employees	44	5.1	
	401-3 Parental Leave	44	5.1	
Occupational Health and Safety				
GRI 3 : Material Topics 2021	3-3 Management of Material Topics	44	5.2	
GRI 404 : Training and Education 2016	404-1 Average Hours of Training per Year per Employee	44	5.2	

6.2 Climate-related Information

Implementation Status of Climate-related Information

Implementation Items	Summary of Implementation Status
1. Has the company established a governance structure to promote sustainable development, and set up a dedicated (or concurrent) unit to promote sustainable development, authorized by the board of directors for senior management to handle and report to the board for supervision?	The Company' s highest governance body for promoting sustainable development is the Board of Directors. On March 12, 2026, the Board of Directors approved the establishment of the "Sustainable Development and Nomination Committee," composed of 4 independent directors of the Company to supervise the Company 's sustainable development policies, targets, and execution plans, and to regularly report to the Board on sustainability promotion status and execution results. Additionally, the Company has established a Sustainability Office and a Sustainable Development Working Group. Recently, at the Board meeting on March 12, 2026, explanations were provided regarding the following matters: Explanation of the status of governance evaluations and revisions of related governance regulations due to regulatory adjustments. Explanation of risk management operations and integrity management execution status, along with the impacts of future development trends on the company and related response complementary measures. Explanation of cybersecurity management operations, including the risk management framework, cybersecurity policies, management plans, and execution reports.
2. Does the company conduct risk assessments on environmental, social, and corporate governance issues related to company operations based on the principle of materiality, and formulate relevant risk management policies or strategies?	The Company has previously formulated various internal regulations in accordance with the law conduct various risk assessments and implement corresponding risk management measures. Furthermore, the Board of Directors approved the establishment of the Sustainable Development and Nomination Committee on March 12, 2026, and reported the status of risk management application to the Board.
3. Environmental Issues (1) Does the company establish appropriate environmental management systems based on its industry characteristics?	(1) The Company complies with relevant regulations such as the Corporate Governance Best Practice Principles for TWSE/ TPEx Listed Companies, establishes a Sustainable Development Working Group, and conducts annual inventories of energy use and emissions as a baseline for reduction, aiming to comply with statutory regulations and customer requirements, minimize environmental impacts, and pursue sustainable development.
(2) Is the company committed to enhancing energy use efficiency and utilizing recycled materials with low environmental impact?	(2) The Company is committed to enhancing the utilization efficiency of all resources, implementing resource recycling, and selecting treatment pathways for resource utilization under the principle of qualified waste disposal to reduce environmental burdens and impacts. Promoting the use of energy-saving products such as high-efficiency pumps. Promoting the setup of recycling monitoring and control systems to effectively manage water resource utilization and discharge. In addition to engineering construction, the Company 's business primarily assists clients with post-sales services for resource recycling to reduce resource usage globally. Circular utilization of resources, such as recycling and reusing empty drums.

6.2 Climate-related Information

Implementation Status of Climate-related Information

Implementation Items	Summary of Implementation Status
(3) Does the company assess current and future potential risks and opportunities of climate change to the enterprise, and take relevant response measures?	(3) 1. Continually monitoring and mastering changes in environmental regulations and customer requirements, the Company remains focused on keeping abreast of environmental regulations and customer demands while developing energy-saving and low-carbon solutions to support sustainable semiconductor manufacturing. As part of its long-term sustainable development strategy, the Company also continuously evaluates and implements green energy initiatives. 2. Many projects executed by the Company have assisted clients in obtaining green building labels, and environmental protection will continue to be promoted through energy conservation, water saving, and energy efficiency in the future. 3. Planning and installation of green energy response 4. Promoting suppliers to provide carbon emission information
(4) Has the company compiled statistics on greenhouse gas emissions, water consumption, and total waste weight over the past two years, and formulated policies for greenhouse gas reduction, water conservation, or other waste management?	(4) 1. The Company has conducted annual greenhouse gas emission inventories since 2022 as the foundation for energy conservation and carbon reduction. Data on carbon emissions, water consumption, and total waste over the past two years are as follows: year / 2024 / 2025 Carbon Emissions (Scope 1 & 2) (unit：tonCO$_2$e/year): 1,105.6 / 1,266.5 Water Consumption (unit：m^3/year): 143,355 / 171,371 Total Waste (unit：ton/year): 221 / 195 The increase in greenhouse gas emissions and water consumption in 2025 compared to the previous year was primarily driven by the growth in operational scale, operating revenue, and customer project demand, which increased business volumes such as engineering construction, system maintenance, and resource recycling. The Company will continue to promote energy conservation, carbon reduction, and resource management measures, while continuously strengthening energy use efficiency and water management to reduce the environmental impact of operations. 2. Promoting reduction and using energy-saving products. 3. Periodically advocating for all employees to cooperate in implementation, mitigating the environmental impact brought by operations. Reducing the environmental impact of operations.

year	2024	2025
Carbon Emissions (Scope 1 & 2) (unit：tonCO$_2$e/year)	1,105.6	1,266.5
Water Consumption (unit：m^3/year)	143,355	171,371
Total Waste (unit：ton/year)	221	195

6.2 Climate-related Information

Implementation Status of Climate-related Information

Implementation Items	Summary of Implementation Status
IV. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	(1) The Company complies with relevant domestic labor regulations, respects internationally recognized basic human rights, safeguards employees' legal rights and interests, and ensures non-discrimination in employment policies. It has established relevant internal control systems or management measures, and regularly convenes labor-management meetings to maintain and protect employees' basic rights.
(2) Has the company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits), and properly reflected operational performance or results in employee remuneration?	(2) The Company has long focused on a workplace-friendly environment, realizing remuneration terms of equal pay for equal work regardless of gender, along with equal promotion opportunities. In 2025, the average proportion of female employees was 30.57%, and the average proportion of female supervisors was 28.35%, promoting sustainable and inclusive economic growth. Regarding policies and systems, the Company has established work rules and related regulations, including employee appointment, dismissal, remuneration, and other related benefits, which are handled in accordance with various management regulations and evaluation systems. Simultaneously, in accordance with the Articles of Incorporation, 1% to 20% of the annual profit is allocated as employee remuneration to share operational results with employees.
(3) Does the company provide a safe and healthy working environment for employees, and regularly conduct safety and health education for employees?	(3) The Company provides a safe and healthy working environment for employees, and through continuous education, training, and advocacy, fosters employees' emergency response capabilities and safety awareness, strengthens employee awareness, and reduces accidents caused by unsafe behaviors. In 2025, as of the printing date of the annual report, the number of occupational injury cases among employees was 12 cases (including 2 cut injuries, 1 fall, and 1 bruise; the aforementioned 4 overall returned to work normally without impairment after public injury leave and recuperation, while the remaining were commuting traffic accidents on the way to and from work), accounting to 1.06% of the total number of employees in 2025 (calculated based on 1,130 employees). The Company has conducted root cause analysis and improvement tracking for related accidents, and continues to strengthen safety education, training, and traffic safety advocacy to reduce the risk of occupational disasters. In addition, comprehensive employee health checkups are regularly conducted to ensure employees can grasp their own health status. As of the printing date of the annual report in 2025, no fire accidents occurred, and relevant preventive measures have been implemented: continuously training dedicated fire management personnel, regularly conducting fire equipment inspections, employee fire drills, and electrical safety controls, among others.

6.2 Climate-related Information

Implementation Status of Climate-related Information

<table>
<tr><th>Implementation Items</th><th>Summary of Implementation Status</th></tr>
<tr><td>(4)Has the Company established effective career and competency development training programs for employees?</td><td>To equip employees with job-required skills, the Company arranges internal education and training courses as well as on-the-job training, enabling employees and the Company to grow together. The Company also allocates a training budget to support employee participation in external professional courses, enhancing their self-skills and diverse career development. The training execution status for 2025 is as follows:

<table>
<tr><th colspan="2">Category</th><th>Internal Headcount</th><th>Percentage</th><th>External Headcount</th><th>Percentage</th><th>Total Headcount</th><th>Percentage</th></tr>
<tr><td rowspan="2">Gender</td><td>Male</td><td>4,403</td><td>68%</td><td>5,981</td><td>66%</td><td>10,384</td><td>67%</td></tr>
<tr><td>Female</td><td>2,091</td><td>32%</td><td>3,124</td><td>34%</td><td>5,215</td><td>33%</td></tr>
<tr><td rowspan="4">Job Classification</td><td>Managerial</td><td>1,793</td><td>28%</td><td>1,114</td><td>12%</td><td>2,907</td><td>19%</td></tr>
<tr><td>Technical</td><td>4,042</td><td>62%</td><td>6,867</td><td>75%</td><td>10,909</td><td>70%</td></tr>
<tr><td>Administrative</td><td>618</td><td>10%</td><td>514</td><td>6%</td><td>1,132</td><td>7%</td></tr>
<tr><td>Foreign</td><td>41</td><td>1%</td><td>610</td><td>7%</td><td>651</td><td>4%</td></tr>
<tr><td rowspan="2">Employment Type</td><td>Direct</td><td>4,630</td><td>71%</td><td>8,099</td><td>89%</td><td>12,729</td><td>82%</td></tr>
<tr><td>Indirect</td><td>1,864</td><td>29%</td><td>1,006</td><td>11%</td><td>2,870</td><td>18%</td></tr>
<tr><td colspan="2">Total</td><td>6,494</td><td>42%</td><td>9,105</td><td>58%</td><td>15,599</td><td>100%</td></tr>
<tr><td colspan="2">Average Headcount</td><td colspan="2">8.6</td><td colspan="2">12.0</td><td colspan="2">20.6</td></tr>
</table>
Calculations of average training hours are based on the total workforce of 759 employees as of December 31, 2025.</td></tr>
<tr><td>(5) Regarding issues such as customer health and safety, customer privacy, marketing, and labeling related to products and services, does the Company comply with relevant laws and international standards, and establish relevant consumer or customer rights protection policies and grievance procedures?</td><td>(5) The Company provides customized turnkey engineering services solely based on customer requirements and is not an end-product manufacturer; therefore, this evaluation item is not applicable.</td></tr>
</table>

6.2 Climate-related Information

Implementation Status of Climate-related Information

Implementation Items	Summary of Implementation Status
(6) Has the Company established supplier management policies requiring suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor human rights, and what is the implementation status?	(6) The Company clearly stipulates in internal control regulations, such as procurement cycle management measures, that suppliers and contractors must comply with occupational safety and health regulations to ensure employee safety.
5. Does the Company refer to internationally accepted reporting standards or guidelines to prepare sustainability reports and other reports disclosing non-financial information? Have the aforementioned reports obtained an assurance or verification opinion from a third-party verification body?	The Company has not yet obtained an assurance or verification opinion from a third-party verification body. However, it continues to adhere to international sustainability disclosure standards to strengthen the collection of relevant information, greenhouse gas inventories, and disclosure quality, while continuously improving its sustainability management mechanism and internal control processes. In the future, subject to the legal requirements of competent authorities, the Company's operational development, and the implementation of sustainability governance, we will gradually plan the introduction of third-party assurance operations to enhance the reliability and transparency of sustainability information disclosure.
6. If the Company has established its own sustainable development best practice principles based on the "Sustainable Development Best Practice Principles for TWSE/ TPEx Listed Companies", please describe the operational differences from the established principles : The Company has formulated its "Sustainable Development Best Practice Principles" based on the "Sustainable Development Best Practice Principles for TWSE/ TPEx Listed Companies." The Company is committed to promoting social responsibility, and there are no significant differences from the formulated principles.	
7.Other important information facilitating the understanding of the implementation status of sustainable development: (1) Environmental, Health, and Safety (EHS): The Company has passed ISO 45001 and ISO 9001 certifications. The Company will continue to strengthen its focus on EHS and quality during operations. (2) Community Involvement: In addition to focusing on its core business, the Company plans to promote community services and participate in charitable activities. (3) Social Contribution: In addition to focusing on its core business, the Company donates to local educational institutions. (4) Social Services and Public Welfare: In addition to focusing on its core business, the Company plans to donate to social welfare organizations from time to time. (5) Consumer Rights: To achieve the goal of "customer satisfaction," the Company not only emphasizes engineering quality, safety, and innovation but also handles customer complaints immediately and provides customers with complete service quality information. (6) Human Rights: The Company has established "Work Rules" in accordance with the Labor Standards Act and relevant regulations, and maintains a good working environment in accordance with laws such as the "Gender Equality in Employment Act" and the "Sexual Harassment Prevention Act" to protect employees' right to work. (7) Safety, Health, and Other Social Responsibilities: The Company implements environmental protection in accordance with relevant laws and regulations, and the installation and operation of all pollution prevention and control facilities comply with legal requirements, fulfilling its responsibilities as an eco-friendly corporate citizen.	

6.2 Climate-related Information

Company's Greenhouse Gas Emissions and Assurance Status in Recent Years

Since 2022, the Company has conducted an annual greenhouse gas (GHG) emissions inventory to serve as the foundation for energy conservation and carbon reduction initiatives. The data on carbon emissions, water consumption, and total waste generation for the past two years are presented in the table below. The increases in GHG emissions and water consumption in 2025 compared to the previous year were primarily attributable to the growth in our operational scale, operating revenue, and client project demands, which subsequently drove an increase in business volumes across engineering operations, system operations and maintenance (O&M), and resource circulation. The Company will continue to promote energy conservation, carbon reduction, and resource management measures, while consistently enhancing energy efficiency and water management to mitigate the environmental impact of our operations. Furthermore, the Company does not fall within the scope of mandatory assurance stipulated by regulations for the current year.

*Incomplete survey

Key Indicators	2022	2023	2024	2025
Scope 1 Direct Emissions	83	278.65	230.76	233.99
Scope 2 Indirect Emissions	1027	760.27	874.84	1032.5
Scope 3* Indirect Emissions from Supply Chain	-	265.09*	138.38*	38.7*
Total Carbon Emissions Unit: tCO_2e	1,110	1,304	1,244	1,305
Parent Company Revenue NT$ million	$9,174	$8,417	$9,501	$13,777
Carbon Emission Intensity Total Carbon emissions/Revenue Unit: tCO_2e/ NT$ million revenue	0.121	0.155	0.131	0.095

Note 1: Direct emissions (Scope 1, i.e., direct emissions from sources owned or controlled by the company), energy indirect emissions (Scope 2, i.e., indirect GHG emissions resulting from the generation of imported electricity, heat, or steam), and other indirect emissions (Scope 3, i.e., emissions that are a consequence of the company's activities but are not energy indirect emissions, and arise from sources owned or controlled by other companies).

Note 2: The data coverage for direct emissions and energy indirect emissions shall be handled in accordance with the timeline stipulated in Paragraph 2, Article 4-1 of the Taiwan Stock Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred to as the "Rules"). The disclosure of other indirect emissions information is voluntary.

Note 3: GHG inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: GHG emission intensity may be calculated per unit of product/service or based on operating revenue, provided that at least the data calculated based on operating revenue (NT$ million) must be specified.

6.2 Climate-related Information

Greenhouse Gas Assurance, Reduction Targets, Strategies, and Specific Action Plans

Currently, the Company has not yet obtained an assurance or verification opinion from a third-party verification body. However, it continues to comply with international sustainability disclosure standards to strengthen the collection of relevant data, greenhouse gas (GHG) inventories, and overall disclosure quality, while consistently refining its sustainability management mechanisms and internal control processes. Looking ahead, in accordance with the regulatory requirements of competent authorities, the Company's operational development, and the progress of sustainable governance initiatives, we will progressively plan to introduce third-party assurance procedures to elevate the reliability and transparency of our sustainability disclosures.

Note 1: To be implemented in accordance with the schedule stipulated in Paragraph 3, Article 4-1 of these Operating Procedures.

Note 2: The assurance institution shall comply with the relevant regulations governing sustainability report assurance institutions established by the Taiwan Stock Exchange Corporation and the Taipei Exchange.

Note 3: For the content of disclosures, please refer to the best practice examples available on the website of the Corporate Governance Center of the Taiwan Stock Exchange.

Thank you


The Specialist of Water
水的專家，解決水的問題
擁有非常豐富的跨國公司工作經驗及與國際接軌的超純水系統及半導體／光電產業製程用水回收的技術能力。
mega union