Stock Code: 1471

Solytech Enterprise Corporation

2025 Annual Report

Publication Date: May 13, 2026
Annual report available at: http://mops.twse.com.tw
Company website: http://www.soly-tech.com

I. **Name, Title, Contact Telephone Number, and Email Address of the Company's Spokesperson and Acting Spokesperson:**

Spokesperson: Chiou, Chih-Wei
Title: Special Assistant to the General Manager
Telephone: (02) 2299-1907
Email: david_chiou@soly-tech.com

Acting Spokesperson: Lin, Ta-Chun
Title: Deputy General Manager
Telephone: (02) 2299-1907
Email: robert_lin@soly-tech.com

II. **Company Address and Telephone Number:**

Address: 3F, No. 18, Wuquan 7th Road, Wugu District, New Taipei City
Telephone: (02) 2299-1907

III. **Name, Address, Website, and Telephone Number of the Company's Share Transfer Agent:**

Name: Stock Transfer Agency Department, Grand Fortune Securities Co., Ltd.
Address: 6F, No. 6, Sec. 1, Zhongxiao W. Road, Zhongzheng District, Taipei City
Website: http://www.gfortune.com.tw
Telephone: (02) 2371-1658

IV. **Names of the CPAs Who Audited the Financial Statements for the Most Recent Fiscal Year, and the Name, Address, Website, and Telephone Number of Their Accounting Firm:**

Names of CPAs: Wu, Jen-Chieh, CPA; Hu, Chih-Hua, CPA
Accounting Firm: PricewaterhouseCoopers Taiwan
Address: 27F, No. 333, Sec. 1, Keelung Road, Xinyi District, Taipei City
Website: http://www.pwc.tw
Telephone: (02) 2729-6666

V. **Name of Any Overseas Securities Exchange on Which the Company's Securities Are Listed and Method for Accessing Information on Such Overseas Securities: None.**

VI. **Company Website: http://www.soly-tech.com**

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One. Letter to Shareholders

Dear Shareholders,

Thank you for your continued support and encouragement of the Company. We would also like to express our gratitude to all employees for their hard work and contributions over the past year. The Company's operating results for the past year and its business outlook for 2026 are reported as follows:

I. Operating Results for 2025

(I) The Company's operating results for 2025 and future outlook are summarized below:

Unit: NT$ thousand

Item / Year	2024	2025	Increase (Decrease)	Percentage Change (%)
Operating revenue	278,293	182,641	(95,652)	(34.37)
Gross profit (loss)	33,648	15,573	(18,075)	(53.72)
Operating income (loss)	(79,202)	(95,792)	(16,590)	(20.95)
Net income (loss) before tax	6,863	5,176	(1,687)	(24.58)

In 2025, the Company was primarily engaged in the development, manufacture, and sale of computer peripheral products, including computer cases and power supplies. Annual operating revenue amounted to NT$182,641 thousand, gross profit amounted to NT$15,573 thousand, operating loss amounted to NT$95,792 thousand, and net income before tax amounted to NT$5,176 thousand. In 2025, as the market for gaming products was less robust than in 2024, the Company's overall orders for power supplies decreased, resulting in a decline in gross profit. However, benefiting from the leasing of idle plant space renovated in prior years, which provided a partial injection of working capital, the Company's overall operating performance decreased only slightly by NT$1,687 thousand compared with 2024. Looking ahead, the Company will continue to focus on improving overall operating performance and strengthening working capital.

(II) Implementation of the 2025 Budget

The Company did not publicly disclose financial forecasts for 2025; therefore, disclosure of budget implementation is not required. However, the Company's actual overall operations and performance were generally in line with its internally formulated operating plan.

(III) Analysis of Financial Income and Expenditures and Profitability

<table>
<tr><th colspan="3">Item</th><th>2024</th><th>2025</th><th>Increase (Decrease) Percentage (%)</th></tr>
<tr><td rowspan="3">Financial Income and Expenditures</td><td colspan="2">Operating revenue</td><td>278,293</td><td>182,641</td><td>(34.37)</td></tr>
<tr><td colspan="2">Gross profit</td><td>33,648</td><td>15,573</td><td>(53.72)</td></tr>
<tr><td colspan="2">Net income (loss) before tax</td><td>6,863</td><td>5,176</td><td>(24.58)</td></tr>
<tr><td rowspan="6">Profitability</td><td colspan="2">Return on assets (%)</td><td>0.39</td><td>0.31</td><td>(22.17)</td></tr>
<tr><td colspan="2">Return on equity (%)</td><td>0.43</td><td>0.33</td><td>(23.62)</td></tr>
<tr><td rowspan="2">As a percentage of paid-in capital (%)</td><td>Operating loss</td><td>(5.27)</td><td>(6.37)</td><td>(20.95)</td></tr>
<tr><td>Net income (loss) before tax</td><td>0.46</td><td>0.34</td><td>(24.58)</td></tr>
<tr><td colspan="2">Net profit margin (%)</td><td>2.33</td><td>2.75</td><td>18.20</td></tr>
<tr><td colspan="2">Earnings (loss) per share (NT$)</td><td>0.04</td><td>0.03</td><td>(25.00)</td></tr>
</table>

(IV) Research and Development Status

The Company's power supplies received the following patents:

1. Taiwan Intellectual Property Office, Ministry of Economic Affairs: Utility Model Patent for Artificial Intelligence Power Supply Device (M660693)
2. China National Intellectual Property Administration: Invention Patent for Computer Power Supply with Photocatalytic Air Purification Effect (Certificate No. 7250629)

II. Business Plan for 2026

In recent years, the computer-related market has changed rapidly, industry competition has intensified, and consumers' usage habits for information technology products have also changed significantly from the past. Going forward, the Company will pursue pragmatic development and stable operations in accordance with the following business policies.

(I) Business Policy

The Company will integrate Group resources and, amid the advent of the AI era and on the premise of ESG sustainable development, continue to develop and conduct research and development on various electronic products.

(II) Operating Objectives

In addition to maintaining stable operations of existing businesses and focusing on gaming electromechanical products, the Company has also recently been actively expanding into related businesses, including products with health-related concepts, high-amperage power supply cables used in RVs, motorhomes, engines, and yacht shore power systems, thereby broadening the range of customer industries. In addition, in the post-pandemic era, the world has recognized the importance of environmental purification. Solytech has joined the Taiwan Air Quality Health and Safety Association and has actively invested in product development. The Company has independently developed a series of photocatalyst purifier products and obtained a number of invention and utility model patents, enabling Solytech to develop a more diversified market.

(III) Major Production and Sales Policies

The Company will continue to operate and expand its own-brand business. Low value-added operations such as stamping and assembly have been shifted to outsourced production and processing, which further facilitates cost control.

III. Future Development Strategies

(I) Expanding the Market Based on the Company's Core Business

The Company has established cooperative relationships with mainstream gaming brands and will focus on developing high-end models and low-cost production to enhance its competitive advantages.

(II) Development of New Products and New Technologies

The Company's gaming brand, Apexgaming, continues to lead the gaming market through ongoing innovation, research, and development.

In response to the advent of the AI era, the Company has developed an artificial intelligence power supply, which has obtained patent certification from the Intellectual Property Office, Ministry of Economic Affairs.

Since the outbreak of COVID-19, in order to comply with the government's pandemic prevention policies and avoid crowded public places, the Company's R&D team developed products under its photocatalyst air purifier brand, HYPURE. These products use non-light-polluting UV-A irradiation of nano photocatalyst (TiO_2) to effectively decompose harmful substances. The nano photocatalyst (TiO_2) is carried on nickel metal foam with a 3D interlaced structure, achieving a high surface-area adhesion effect. Together with non-light-polluting UV-

A light irradiation, the products effectively decompose harmful substances into harmless substances (CO_2 and H_2O), thereby creating an air-purifying environment with antibacterial, deodorizing, and mold-removal effects. As long as the host computer continues to operate, it functions as a nano-photocatalyst air purifier.

The Company has completed the development of this technology and has obtained a total of eight utility model patents and three invention patents from the Taiwan Intellectual Property Office, Ministry of Economic Affairs.

(III) Own-Brand Business

Against the backdrop of the vigorous development of gaming computers, the Company has partnered with Apex in the United States to launch its own gaming brand, Apexgaming, in order to improve its product sales structure. The brand embodies a premium brand spirit and is being deployed across global retail channels, with the initial focus on the markets in the United States, China, and Europe. With respect to the HYPURE series of own-brand photocatalyst products, the Company continues to devote efforts to the development of new technologies, deepen market penetration, and capture business opportunities. The R&D team has further developed a series of products, including desktop, portable, vehicle-use, and commercial-use models, and obtained Taiwan's first Gold Label certification for air purifiers.

IV. Impact of the External Competitive Environment, Regulatory Environment, and Overall Business Environment

(I) Due to intense competition in domestic and overseas production capacity, as well as the impact of U.S. tariff policies and inflationary conditions, the Company must make more appropriate arrangements for product development, resource allocation, and customer service, while also placing emphasis on risk control and asset revitalization.

(II) All relevant operating activities are conducted in accordance with applicable laws and regulations, and the Company closely monitors adjustments and changes in relevant policies in order to respond to market changes. Accordingly, changes in laws and regulations are not expected to have a material impact.

(III) The Company carefully studies and monitors macroeconomic changes to gain insight into market dynamics and consumer demand, and formulates appropriate response measures to overcome increasingly intense competition.

We respectfully wish all shareholders good health and every success.

Solytech Enterprise Corporation

Chairman: Cheng, Chieh

Two. Corporate Governance Report

I. Information on Directors, General Manager, Deputy General Managers, Assistant General Managers, and Heads of Departments and Branch Offices

(I) Directors

1. Information on Directors

Date: April 27, 2026; Unit: thousand shares

Title	Nationality or Place of Registration	Name	Gender Age	Date Elected/ Appointed	Term of Office	Date First Elected	Shares Held at the Time of Election		Current Shareholding		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Major Experience and Education	Current Concurrent Positions Held at the Company and Other Companies	Other Officers or Directors Who Are Spouses or Relatives Within the Second Degree of Kinship			Remarks
							Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio			Title	Name	Relationship	
Chairman	Republic of China	Cheng, Chieh	Male 61–70	June 19, 2024	3 years	June 30, 2003	9,290	6.17%	9,290	6.17%	205	0.14%	0	0%	Department of Mechanical Engineering, Sihai Junior College of Technology Director, Deer Computer Co., Ltd.	(Note 1)	Director and General Manager Director	Cheng, Hsiang Lee, Kan-Jung	Brothers Sister-in-law / Brother-in-law	None
Director	Republic of China	Cheng, Hsiang	Male 61–70	June 19, 2024	3 years	June 30, 2003	8,737	5.80%	8,737	5.80%	1,144	0.76%	0	0%	Tung Nan Junior College of Technology Chairman, Deer Computer Co., Ltd.	(Note 2)	Chairman and Chief Operating Officer Director	Cheng, Chieh Lee, Kan-Jung	Brothers Husband and Wife	None
Director	Republic of China	Cheng, Ken-Yi	Male 61–70	June 19, 2024	3 years	June 19, 2009	0	0%	0	0%	0	0%	0	0%	Department of Accounting, Feng Chia University Deputy General Manager, Hong Yang Venture Capital Co., Ltd. Assistant Vice President, Taiwan International Securities Co., Ltd.	(Note 3)	None	None	None	None
Director	Republic of China	Lee, Kan-Jung	Female 61–70	June 19, 2024	3 years	June 30, 2003	1,144	0.76%	1,144	0.76%	8,737	5.80%	0	0%	Open Junior College of Commerce	None	Chairman and Chief Operating Officer Director and General Manager	Cheng, Chieh Cheng, Hsiang	Sister-in-law / Brother-in-law Husband and Wife	None
Independent Director	Republic of China	Chang, Ke-Hao	Male 40–50	June 19, 2024	3 years	July 29, 2021	0	0%	0	0%	0	0%	0	0%	Executive MBA, National Cheng Kung University Master of Laws, Fu Jen Catholic University Partner Lawyer , Chen, Tsai & Partners Law Firm Trainee Lawyer, Tatone (T&T) International Law Office	(Note 4)	None	None	None	None
Independent Director	Republic of China	Huang, Kuo-Ming	Male 40–50	June 19, 2024	3 years	June 19, 2024	0	0%	0	0%	0	0%	0	0%	LL.M. in Banking and Finance Law, Queen Mary University of London Prosecutor, Taipei District Prosecutors Office Prosecutor, New Taipei District Prosecutors Office	(Note 5)	None	None	None	None
Independent Director	Republic of China	Chien, Min-Yu	Female 40–50	June 19, 2024	3 years	June 19, 2024	0	0%	0	0%	0	0%	0	0%	Department of Accounting, National Taipei University Assistant Vice President, Fubo Certified Public Accountants & Co. Finance and Accounting Manager, Bright Sheland International Co., Ltd. Assistant Manager, Assurance Department, PwC Taiwan	(Note 6)	None	None	None	None

Note 1: Chief Operating Officer of Solytech Enterprise Corporation; Director of Deer Computer Co., Ltd.; Director of Feng Yin Investment Co., Ltd.; Representative of Ample Crown International Ltd.; Representative of Suntech Trading Limited; Representative of Cosmos Treasure Holdings Ltd.; Representative of Premier Action Trading Ltd.; Representative of Giant Treasure Limited; Representative of Land Tycoon Limited; and Representative of Sure Viva Limited.

Note 2: General Manager of Solytech Enterprise Corporation; Chairman of Deer Computer Co., Ltd.; Chairman of Feng Yin Investment Co., Ltd.; Director of Metagone Biotech Inc.; Representative of Ample Crown International Ltd.; Representative of Suntech Trading Limited; Representative of Cosmos Treasure Holdings Ltd.; and Representative of Premier Action Trading Ltd.

Note 3: Director of Grand Fortune Securities Co., Ltd.; Corporate Representative Director of Grand Fortune Venture Capital Co., Ltd.; Corporate Representative Director of Grand Fortune Venture Capital Management Consulting Co., Ltd.; Independent Director of Prolific Technology Inc.; Independent Director of Holy Stone Enterprise Co., Ltd.; Director of Leader Electronics Inc.; Director of Shieh Yih Machinery Industry Co., Ltd.; Corporate Representative Director of Beiley Biofund Inc.; and Supervisor of Zhipu Technology Co., Ltd.

Note 4: Associated Attorney of Welead Attorneys-at-Law; Independent Director of Air Asia Company Limited; and Independent Director of Dianthus Company Limited.

Note 5: Managing Attorney of Formosan Brothers Attorneys-at-Law; Independent Director of Boretech Resource Recovery Engineering Co., Ltd.; and Independent Director of Cen Link Co., Ltd.

Note 6: Partner CPA of Fu-Bo Certified Public Accountants; Chairperson of Boli Capital Co., Ltd.; and Independent Director of Dianthus Company Limited.

2. Major Shareholders of Corporate Shareholders: Not applicable.
3. Major Shareholders of Corporate Shareholders That Are Major Shareholders: Not applicable.
4. Disclosure of Directors' Professional Qualifications and Independence of Independent Directors

Criteria / Name	Professional Qualifications and Experience	Independence Status (Note)	Number of Other Public Companies at Which the Director Concurrently Serves as an Independent Director
Chairman Cheng, Chieh	Has the work experience required for business and the Company's operations	Not applicable	0
Director Cheng, Hsiang	Has the work experience required for business and the Company's operations		0
Director Lee, Kan-Jung	Has the work experience required for business and the Company's operations		0
Director Cheng, Ken-Yi	Has the work experience required for business and the Company's operations		2
Independent Director Chang, Ke-Hao	Passed the national examination for attorneys and holds the relevant certificate; has the work experience required for business and the Company's operations	(1) Has not been subject to any of the circumstances set forth in the subparagraphs of Article 30 of the Company Act. (2) Was not elected as a representative of the government, a juristic person, or a representative thereof pursuant to Article 27 of the Company Act. (3) Does not have a spousal relationship or a relationship within the second degree of kinship with any other director. (4) Is not an employee of the Company or any of its affiliates. (5) Is not a director or supervisor of the Company or any of its affiliates. (6) Is not a natural-person shareholder who, together with his/her spouse or minor children, or in the name of others, holds 1% or more of the total issued shares of the Company, or ranks among the top ten natural-person shareholders. (7) Is not the spouse or a relative within the second degree of kinship, or a lineal relative within the third degree of kinship, of any managerial officer listed in Item (4) or any person listed in Items (5) and (6). (8) Is not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the total issued shares of the Company, ranks among the top five shareholders, or appoints a Representative to serve as a director or supervisor of the Company pursuant to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. (9) Is not a director, supervisor, or employee of another company in which more than half of the director seats or voting shares are controlled by the same person as the Company. (10) Is not a director (council member), supervisor (board supervisor), or employee of another company or institution where the chairman, general manager, or person holding an equivalent position is the same person as, or the spouse of, the Company's Chairman, General Manager, or person holding an equivalent position. (11) Is not a director (council member), supervisor (board supervisor), managerial officer, or shareholder holding 5% or more of the shares of any specific company or institution that has financial or business dealings with the Company. (12) Is not a professional, sole proprietor, partner, director (council member), supervisor (board supervisor), managerial officer, or spouse thereof of a sole proprietorship, partnership, company, or institution that provides audit services to the Company or its affiliates, or that has provided business, legal, financial, accounting, or other related services to the Company or its affiliates in the most recent two years with cumulative remuneration not exceeding NT$500 thousand.	2
Independent Director Huang, Kuo-Ming	Passed the national examination for attorneys and holds the relevant certificate; has the work experience required for business and the Company's operations		2
Independent Director Chien, Min-Yu	Passed the national examination for CPAs and holds the relevant certificate; has the work experience required for business and the Company's operations		1

5. Board Diversity Policy and Independence Status:

(1) Board Diversity Policy:

The Company’s Board of Directors has established a diversity policy, specific management objectives, and implemented the same accordingly. Pursuant to Article 20 of the Company’s Corporate Governance Best Practice Principles, the composition of the Board of Directors shall emphasize gender equality, and Board members shall generally possess the knowledge, skills, and competencies necessary to perform their duties. The policy on diversity in the composition of the Board of Directors shall include, but is not limited to, the following two major aspects:

A. Basic qualifications and values: gender, age, nationality, culture, etc.

B. Professional knowledge and skills: professional background, such as legal expertise, accounting or taxation, financial analysis and management, marketing or technology; professional skills; and industry experience.

In addition, to achieve the ideal objectives of corporate governance, the Board of Directors as a whole shall possess the following capabilities:

(1) Operational judgment
(2) Accounting and financial analysis
(3) Business management
(4) Crisis management
(5) Industry knowledge
(6) Global market perspective
(7) Leadership
(8) Decision-making ability

Specific management objectives and implementation status of the Board diversity policy: The Company values diversity in the composition of the Board of Directors. The current Board of Directors consists of seven directors, including three independent directors. All directors are distinguished professionals from industry and academia. In terms of professional background, two directors (29%) possess legal expertise; three (43%) possess accounting or taxation expertise; four (57%) possess financial analysis and management expertise; and three (43%) possess marketing or information technology expertise. In terms of age distribution, three directors (43%) are aged 40–50, and four (57%) are aged 61–71. The Company emphasizes gender equality in the composition of the Board of Directors and aims to have at least one director of a different gender on the Board. Currently, male directors account for 71% of the Board (5 members), while female directors account for 29% (2 members).

In addition, to support the promotion of director gender diversity under the “Sustainable Development Action Plans for Listed Companies,” the Company has also gradually increased the proportion of female directors in the composition of the Board of Directors. In 2021, the number of female directors was increased from one to two. Going forward, the Company will continue to seek suitable candidates through various channels, such as the Independent Director Talent Database, and will assess candidates based on factors including independence, age, professional expertise, gender, and experience in accordance with the Company’s diversity policy. The Company will actively make gradual efforts in subsequent director elections toward increasing the proportion of directors of either gender to one-third of the Board seats.

		Basic Composition									Professional Background				Professional Skills and Industry Experience					
		Nationality	Gender	Employee Status	Age			Tenure as Independent Director			Legal Expertise	Accounting or Taxation	Financial Analysis and Management	Marketing or Information Technology	Operational Judgment	Business Management	Leadership and Decision-Making	Crisis Management	Industry Knowledge and Experience	Global Market Perspective
					Aged 40–50	Aged 51–60	Aged 61–70	Less than 3 Years	3–6 Years	More than 6 Years										
Director	Cheng, Chieh	Republic of China	Male	✓			✓							✓	✓	✓	✓	✓	✓	✓
	Cheng, Hsiang		Male	✓			✓							✓	✓	✓	✓	✓	✓	
	Cheng, Ken-Yi		Male				✓					✓	✓	✓	✓	✓	✓	✓	✓	
	Lee, Kan-Jung		Female				✓					✓	✓		✓				✓	
Independent Director	Chang, Ke-Hao		Male		✓				✓		✓		✓			✓		✓		
	Huang, Kuo-Ming		Male		✓			✓			✓		✓			✓		✓		✓
	Chien, Min-Yu		Female		✓			✓				✓				✓		✓	✓	

(2) Independence of the Board of Directors:

As of the end of 2025, the Company had a total of seven directors, including three independent directors, representing more than one-third of all Board seats, or 42.86%. The tenure of each of the three independent directors did not exceed three consecutive terms, representing 100%. In addition, two directors were employees of the Company, representing 28.57%, which is in compliance with the requirement that the number of directors concurrently serving as managerial officers of the Company should not exceed one-third of all Board seats.

All independent directors comply with the regulations of the Securities and Futures Bureau of the Financial Supervisory Commission concerning independent directors. In addition, none of the circumstances set forth in Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act exists among the directors and independent directors. Accordingly, the Company's Board of Directors is independent. For details, please refer to the disclosure of directors' professional qualifications and independent directors' independence on pages 5 to 7 of this annual report. For the educational background, gender, and work experience of each director, please refer to the information on directors on page 4 of this annual report.

(II) Information on Directors, General Manager, Deputy General Managers, Assistant General Managers, and Heads of Departments and Branch Offices

Date: April 27, 2026; Unit: thousand shares

Title	Nationality	Name	Gender	Date Elected/ Appointed	Shareholding		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Major Experience and Education	Current Concurrent Positions Held at Other Companies	Managerial Officers Who Are Spouses or Relatives Within the Second Degree of Kinship			Remarks
					Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio			Title	Name	Relationship	
General Manager	Republic of China	Cheng, Hsiang	Male	November 8, 2023	8,737	5.80%	1,144	0.76%	0	0%	Tung Nan Junior College of Technology Chairman, Deer Computer Co., Ltd.	(Note 1)	Chief Operating Officer	Cheng, Chieh	Brothers	None
Chief Operating Officer	Republic of China	Cheng, Chieh	Male	November 8, 2023	9,290	6.17%	205	0.14%	0	0%	Department of Mechanical Engineering, Sihai Junior College of Technology Director, Deer Computer Co., Ltd.	(Note 2)	General Manager	Cheng, Hsiang	Brothers	None
Deputy General Manager and Head of Finance and Accounting	Republic of China	Lin, Ta-Chun	Male	December 1, 2006	0	0%	0	0%	0	0%	Executive MBA Program, National Central University Head of Finance and Accounting, Overseas Business Department, Picvue Electronics Co., Ltd.	(Note 3)	None	None	None	None
Assistant General Manager	Republic of China	Tseng, Shih-Hsin	Male	January 1, 2016	0	0%	0	0%	0	0%	Taipei Municipal Nangang Vocational High School Special Assistant, Zhan Yi Hardware & Electrical Co., Ltd.	None	None	None	None	None

Note 1: Director of Solytech Enterprise Corporation; Chairman of Deer Computer Co., Ltd.; Chairman of Feng Yin Investment Co., Ltd.; Director of Metagone Biotech Inc.; Representative of Ample Crown International Ltd.; Representative of Suntech Trading Limited; Representative of Cosmos Treasure Holdings Ltd.; and Representative of Premier Action Trading Ltd.

Note 2: Chairman of Solytech Enterprise Corporation; Director of Deer Computer Co., Ltd.; Director of Feng Yin Investment Co., Ltd.; Representative of Ample Crown International Ltd.; Representative of Suntech Trading Limited; Representative of Cosmos Treasure Holdings Ltd.; Representative of Premier Action Trading Ltd.; Representative of Giant Treasure Limited; Representative of Land Tycoon Limited; and Representative of Sure Viva Limited.

Note 3: Supervisor, Feng Yin Investment Co., Ltd.

II. Remuneration Paid to Directors, General Manager, and Deputy General Managers in the Most Recent Fiscal Year

(I) Remuneration of Directors

December 31, 2025　Unit: NT$ thousand

Title	Name	Director Remuneration								Total Amount of Items A, B, C, and D and as a Percentage of Net Income After Tax (%) (Note 7)		Relevant Remuneration Received by Directors Concurrently Serving as Employees								Total Amount of Items A, B, C, D, E, F, and G and as a Percentage of Net Income After Tax (%) (Note 7)		Remuneration Received from Investees Other Than Subsidiaries or from the Parent Company (Note 8)
		Remuneration (A) (Note 1)		Retirement Benefits and Pensions (B)		Directors' Remuneration (C) (Note 2)		Business Execution Expenses (D) (Note 3)				Salaries, Bonuses, Special Allowances, etc. (E) (Note 4)		Retirement Benefits and Pensions (F)		Employees' Remuneration (G) (Note 5)						
																The Company		All Companies Included in the Financial Statements (Note 8)				
		The Company	All Companies Included in the Financial Statements (Note 6)	The Company	All Companies Included in the Financial Statements (Note 6)	The Company	All Companies Included in the Financial Statements (Note 6)	The Company	All Companies Included in the Financial Statements (Note 6)	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements (Note 6)	The Company	All Companies Included in the Financial Statements (Note 6)	Cash Amount	Stock Amount	Cash Amount	Stock Amount	The Company	All Companies Included in the Financial Statements	
Chairman	Cheng, Chieh	0	0	0	0	0	0	72	72	72 1.42%	72 1.42%	1,675	4,125	0	0	0	0	0	0	1,747 34.50%	4,197 82.87%	0
Director	Cheng, Hsiang	0	0	0	0	0	0	72	72	72 1.42%	72 1.42%	1,675	4,375	0	0	0	0	0	0	1,747 34.50%	4,447 87.80%	0
Director	Cheng, Ken-Yi	528	528	0	0	0	0	72	72	600 11.85%	600 11.85%	0	0	0	0	0	0	0	0	600 11.85%	600 11.85%	0
Director	Lee, Kan-Jung	528	528	0	0	0	0	72	72	600 11.85%	600 11.85%	0	0	0	0	0	0	0	0	600 11.85%	600 11.85%	0
Independent Director	Chang, Ke-Hao	528	528	0	0	0	0	72	72	600 11.85%	600 11.85%	0	0	0	0	0	0	0	0	600 11.85%	600 11.85%	0
Independent Director	Huang, Kuo-Ming	528	528	0	0	0	0	72	72	600 11.85%	600 11.85%	0	0	0	0	0	0	0	0	600 11.85%	600 11.85%	0
Independent Director	Chien, Min-Yu	528	528	0	0	0	0	72	72	600 11.85%	600 11.85%	0	0	0	0	0	0	0	0	600 11.85%	600 11.85%	0

1. Please describe the policy, system, standards, and structure for the payment of remuneration to independent directors, and describe the correlation between the amount of remuneration paid and factors such as the duties, risks, and time commitment assumed:
   The remuneration of the Company's independent directors is determined in accordance with Article 28 of the Company's Articles of Incorporation. In addition, the Remuneration Committee reviews each independent director's actual term of service, degree of participation in the Company's operations, value of contribution, attendance rate, and other factors, while also taking into account the general remuneration levels of industry peers, and then submits its recommendations to the Board of Directors for resolution.
2. In addition to the disclosures in the table above, remuneration received by the Company's directors in 2025 for services provided, such as serving as consultants who are not employees of the parent company, all companies included in the financial statements, or investees: None.

Note 1: Refers to the remuneration of directors in 2025, including directors' salaries, position allowances, severance payments, various bonuses, incentive payments, etc.

Note 2: Refers to the amount of directors' remuneration for 2025 approved for distribution by the Board of Directors.

Note 3: Refers to business execution expenses related to directors in 2025, including transportation allowances, special allowances, various subsidies, dormitories, company vehicles, and other benefits in kind. Where housing, vehicles, other means of transportation, or personal expenses are provided, the nature and cost of the assets provided, the actual rent or rent calculated based on fair market value, fuel expenses, and other payments shall be disclosed. If a driver is provided, the relevant remuneration paid by the Company to such driver shall be disclosed in a note, but shall not be included in remuneration.

Note 4: Refers to remuneration received in 2025 by directors concurrently serving as employees, including those concurrently serving as General Manager, Deputy General Managers, other managerial officers, or employees, including salaries, position allowances, severance payments, various bonuses, incentive payments, transportation allowances, special allowances, various subsidies, dormitories, company vehicles, and other benefits in kind. Where housing, vehicles, other means of transportation, or personal expenses are provided, the nature and cost of the assets provided, the actual rent or rent calculated based on fair market value, fuel expenses, and other payments shall be disclosed. If a driver is provided, the relevant remuneration paid by the Company to such driver shall be disclosed in a note, but shall not be included in remuneration. In addition, salary expenses recognized in accordance with IFRS 2, "Share-based Payment," including those arising from the acquisition of employee stock options, new restricted employee shares, and subscription for shares through participation in cash capital increases, shall also be included in remuneration.

Note 5: For directors concurrently serving as employees, including those concurrently serving as General Manager, Deputy General Managers, other managerial officers, or employees, who received employees' remuneration in 2025, including stock and cash, the amount of employees' remuneration approved for distribution by the Board of Directors for the most recent fiscal year shall be disclosed.

Note 6: The total amount of all remuneration paid to the Company's directors by all companies included in the consolidated financial statements, including the Company, shall be disclosed.

Note 7: Net income after tax refers to net income after tax in the Company's 2025 parent company only financial statements.

Note 8: a. This column shall clearly state the amount of remuneration received by the Company's directors from investees other than subsidiaries or from the parent company.

b. If any director of the Company receives remuneration from investees other than subsidiaries or from the parent company, the column heading for remuneration received by directors from investees other than subsidiaries or from the parent company shall be changed to "Parent Company and All Investees."

c. Remuneration refers to remuneration, compensation, including employees', directors', and supervisors' remuneration, business execution expenses, and other related remuneration received by the Company's directors in their capacity as directors, supervisors, managerial officers, or otherwise of investees other than subsidiaries or of the parent company.

Note 9: The remuneration disclosed in this table differs from the concept of income under the Income Tax Act. Therefore, the purpose of this table is for information disclosure only and not for taxation purposes.

(II) Remuneration of the General Manager and Deputy General Managers

December 31, 2025 Unit: NT$ thousand

Title	Name	Salary (A) (Note 1)		Retirement Benefits and Pensions (B)		Bonuses, Special Allowances, etc. (C) (Note 2)		Amount of Employees' Remuneration (D) (Note 3)				Total Amount of Items A, B, C, and D and as a Percentage of Net Income After Tax (%) (Note 7)		Remuneration Received from Investees Other Than Subsidiaries or from the Parent Company (Note 8)
		The Company	All Companies Included in the Financial Statements (Note 4)	The Company	All Companies Included in the Financial Statements (Note 4)	The Company	All Companies Included in the Financial Statements (Note 4)	The Company		All Companies Included in the Financial Statements (Note 4)		The Company	All Companies Included in the Financial Statements	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
General Manager	Cheng, Hsiang	1,334	3,494	0	0	341	881	0	0	0	0	1,675 33.07%	4,375 86.38%	0
Chief Operating Officer	Cheng, Chieh	1,334	3,342	0	0	341	783	0	0	0	0	1,675 33.07%	4,125 81.45%	0
Deputy General Manager	Lin, Ta-Chun	1,040	2,601	63	63	267	657	0	0	0	0	1,371 27.06%	3,321 65.57%	0

Note 1: Refers to the salaries, position allowances, and severance payments of the General Manager and Deputy General Managers in 2025.

Note 2: Refers to various bonuses, incentive payments, transportation allowances, special allowances, various subsidies, dormitories, company vehicles and other benefits in kind, and other remuneration received by the General Manager and Deputy General Managers in 2025. Where housing, vehicles, other means of transportation, or personal expenses are provided, the nature and cost of the assets provided, the actual rent or rent calculated based on fair market value, fuel expenses, and other payments shall be disclosed. If a driver is provided, the relevant remuneration paid by the Company to such driver shall be disclosed in a note, but shall not be included in remuneration. In addition, salary expenses recognized in accordance with IFRS 2, "Share-based Payment," including those arising from the acquisition of employee stock options, new restricted employee shares, and subscription for shares through participation in cash capital increases, shall also be included in remuneration.

Note 3: Refers to the amount of employees' remuneration approved for distribution by the Board of Directors to the General Manager and Deputy General Managers in 2025, including stock and cash.

Note 4: The total amount of all remuneration paid to the Company's General Manager and Deputy General Managers by all companies included in the consolidated financial statements, including the Company, shall be disclosed.

Note 5: The total amount of all remuneration paid by the Company to each General Manager and Deputy General Manager shall be disclosed by listing the names of the General Manager and Deputy General Managers in the applicable remuneration bracket.

Note 6: The total amount of all remuneration paid to each General Manager and Deputy General Manager of the Company by all companies included in the consolidated financial statements, including the Company, shall be disclosed by listing the names of the General Manager and Deputy General Managers in the applicable remuneration bracket.

Note 7: Net income after tax refers to net income after tax in the Company's 2025 parent company only financial statements.

Note 8: a. This column shall clearly state the amount of remuneration received by the Company's General Manager and Deputy General Managers from investees other than subsidiaries or from the parent company.

b. If the Company's General Manager and Deputy General Managers receive remuneration from investees other than subsidiaries, such remuneration received from investees other than subsidiaries shall be included in Column E of the remuneration bracket table, and the column heading shall be changed to "Parent Company and All Investees."

c. Remuneration refers to remuneration, compensation, including employees', directors', and supervisors' remuneration, business execution expenses, and other related remuneration received by the Company's General Manager and Deputy General Managers in their capacity as directors, supervisors, managerial officers, or otherwise of investees other than subsidiaries or of the parent company.

Note 9: The remuneration disclosed in this table differs from the concept of income under the Income Tax Act. Therefore, the purpose of this table is for information disclosure only and not for taxation purposes.

(III) Remuneration of the Company’s Five Highest-Paid Executives

December 31, 2025 Unit: NT$ thousand

Title	Name	Salary (A) (Note 2)		Retirement Benefits and Pensions (B)		Bonuses, Special Allowances, etc. (C) (Note 3)		Amount of Employees’ Remuneration (D) (Note 4)				Total Amount of Items A, B, C, and D and as a Percentage of Net Income After Tax (%) (Note 6)		Remuneration Received from Investees Other Than Subsidiaries or from the Parent Company (Note 7)
		The Company	All Companies Included in the Financial Statements (Note 5)	The Company	All Companies Included in the Financial Statements (Note 5)	The Company	All Companies Included in the Financial Statements (Note 5)	The Company		All Companies Included in the Financial Statements (Note 5)		The Company	All Companies Included in the Financial Statements	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
General Manager	Cheng, Hsiang	1,334	3,494	0	0	341	881	0	0	0	0	1,675 33.07%	4,375 86.38%	0
Chief Operating Officer	Cheng, Chieh	1,334	3,342	0	0	341	783	0	0	0	0	1,675 33.07%	4,125 81.45%	0
Deputy General Manager	Lin, Ta-Chun	1,040	2,601	63	63	267	657	0	0	0	0	1,371 27.06%	3,321 65.57%	0
Assistant General Manager	Tseng, Shih-Hsin	1,166	1,166	72	72	202	202	0	0	0	0	1,441 28.45%	1,441 28.45%	0

Note 1: The term “five highest-paid executives” refers to the Company’s managerial officers. The criteria for determining managerial officers shall be based on the applicable scope of “managerial officers” as prescribed in the letter issued by the former Securities and Futures Commission, Ministry of Finance, Order No. Financial-Supervisory-Securities-III-0920001301 dated March 27, 2003. With respect to the principle for determining the “five highest-paid” executives, such determination is based on the aggregate amount of salary, retirement benefits and pensions, bonuses, special allowances, etc., and employees’ remuneration received by the Company’s managerial officers from all companies included in the consolidated financial statements, namely the total amount of Items A+B+C+D. The five managerial officers with the highest aggregate remuneration after ranking are identified as the five highest-paid executives.

Note 2: Refers to the salaries, position allowances, and severance payments of the Company’s five highest-paid managerial officers in 2025.

Note 3: Refers to various bonuses, incentive payments, transportation allowances, special allowances, various subsidies, dormitories, company vehicles and other benefits in kind, and other remuneration received by the Company’s five highest-paid managerial officers in 2025. Where housing, vehicles, other means of transportation, or personal expenses are provided, the nature and cost of the assets provided, the actual rent or rent calculated based on fair market value, fuel expenses, and other payments shall be disclosed. If a driver is provided, the relevant remuneration paid by the Company to such driver shall be disclosed in a note, but shall not be included in remuneration. In addition, salary expenses recognized in accordance with IFRS 2, “Share-based Payment,” including those arising from the acquisition of employee stock options, new restricted employee shares, and subscription for shares through participation in cash capital increases, shall also be included in remuneration.

Note 4: Refers to the amount of employees’ remuneration approved for distribution by the Board of Directors to the Company’s five highest-paid managerial officers in 2025, including stock and cash.

Note 5: The total amount of all remuneration paid to the Company’s five highest-paid managerial officers by all companies included in the consolidated financial statements, including the Company, shall be disclosed.

Note 6: Net income after tax refers to net income after tax in the Company’s 2025 parent company only financial statements.

Note 7: a. This column shall clearly state the amount of remuneration received by the Company’s five highest-paid executives from investees other than subsidiaries or from the parent company.

b. Remuneration refers to remuneration, compensation, including employees’, directors’, and supervisors’ remuneration, business execution expenses, and other related remuneration received by the Company’s five highest-paid executives in their capacity as directors, supervisors, managerial officers, or otherwise of investees other than subsidiaries or of the parent company.

Note 8: The remuneration disclosed in this table differs from the concept of income under the Income Tax Act. Therefore, the purpose of this table is for information disclosure only and not for taxation purposes.

(IV) Comparative Analysis of the Total Remuneration Paid by the Company and All Companies Included in the Consolidated Financial Statements to the Company's Directors, Supervisors, General Manager, and Deputy General Managers in the Most Recent Two Fiscal Years as a Percentage of Net Income After Tax in the Parent Company Only Financial Statements, and Description of the Policies, Standards, and Composition for Remuneration Payment, Procedures for Determining Remuneration, and the Correlation with Operating Performance and Future Risks

1. Analysis of the Total Remuneration Paid to the Company's Directors, Supervisors, General Manager, and Deputy General Managers in the Most Recent Two Fiscal Years as a Percentage of Net Income After Tax in the Parent Company Only or Individual Financial Statements:

Title	2024		2025	
	Total remuneration paid by the Company to the Company's directors, supervisors, General Manager, and Deputy General Managers as a percentage of net income (loss) after tax in the parent company only financial statements	Total remuneration paid by all companies included in the Company's consolidated financial statements to the Company's directors, supervisors, General Manager, and Deputy General Managers as a percentage of net income (loss) after tax in the parent company only financial statements	Total remuneration paid by the Company to the Company's directors, supervisors, General Manager, and Deputy General Managers as a percentage of net income (loss) after tax in the parent company only financial statements	Total remuneration paid by all companies included in the Company's consolidated financial statements to the Company's directors, supervisors, General Manager, and Deputy General Managers as a percentage of net income (loss) after tax in the parent company only financial statements
Directors	98.48%	178.68%	128.22%	229.90%
Supervisors	(Note 1)	(Note 1)	(Note 1)	(Note 1)
General Manager and Deputy General Managers	71.58%	181.89%	93.21%	233.40%

Note 1: In accordance with applicable laws and regulations, the Company established an Audit Committee on July 29, 2021 to replace the functions of supervisors.

2. Policies, Standards, and Composition for Remuneration Payment, Procedures for Determining Remuneration, and the Correlation with Operating Performance and Future Risks:

(1) The remuneration of the Company's directors is determined in accordance with the Company's Articles of Incorporation and the Remuneration Committee Charter. The Company shall take into consideration the general remuneration levels of industry peers and make adjustments based on the following actual circumstances of each director during his or her term of office:

A. The actual period of service as a director.

B. The level of responsibility assumed during the term of office.

C. The degree of each director's participation in the Company's internal operations.

(2) The remuneration paid by the Company to the General Manager and Deputy General Managers consists of salaries and bonuses, which are handled in accordance with the relevant provisions of the Company's personnel regulations and submitted to the Board of Directors for resolution in accordance with the Company's Articles of Incorporation and the Remuneration Committee Charter. The remuneration of the Company's managerial officers includes the following:

A. Monthly remuneration of each executive.

B. Employee profit sharing: The Company's bonus and employee profit-sharing allocation procedures are adjusted based on the following criteria:

(a) The Company's operating conditions.

(b) The work performance of executives at each level.

(c) Allocation adjustments made in accordance with internal regulations.

III. Status of Corporate Governance Implementation

(I) Operation of the Board of Directors:

From January 1, 2025 to May 13, 2026, the 14th Board of Directors held a total of six meetings (A). The attendance of directors was as follows:

Title	Name	Number of Meetings Attended in Person (B)	Number of Meetings Attended by Proxy	Attendance Rate in Person (%) [B / A]	Remarks
Chairman	Cheng, Chieh	6	0	100.00%	None
Director	Cheng, Hsiang	6	0	100.00%	None
Director	Cheng, Ken-Yi	6	0	100.00%	None
Director	Lee, Kan-Jung	6	0	100.00%	None
Independent Director	Chang, Ke-Hao	6	0	100.00%	None
Independent Director	Huang, Kuo-Ming	6	0	100.00%	None
Independent Director	Chien, Min-Yu	6	0	100.00%	None

Attendance of Independent Directors at Each Board Meeting from January 1, 2025 to May 13, 2026 O: Attended in Person; ☆: Attended by Proxy; X: Absent							
Title	Name	1st Meeting	2nd Meeting	3rd Meeting	4th Meeting	5th Meeting	6th Meeting
Independent Director	Chang, Ke-Hao	O	O	O	O	O	O
Independent Director	Huang, Kuo-Ming	O	O	O	O	O	O
Independent Director	Chien, Min-Yu	O	O	O	O	O	O

Other Matters Required to Be Disclosed:

1. Where any of the following circumstances occurred in the operation of the Board of Directors, the date and session of the Board meeting, proposal contents, opinions of all independent directors, and the Company's handling of such opinions shall be stated:
   (1) Matters listed in Article 14-3 of the Securities and Exchange Act:
   (2) In addition to the foregoing matters, other Board resolutions to which independent directors objected or expressed reservations, with records or written statements:

Date and Session of Board Meeting	Proposal Contents	Opinions of All Independent Directors and the Company's Handling of Such Opinions
March 13, 2025 4th Meeting of the 14th Board of Directors	1. The Company's 2024 "Evaluation of the Effectiveness of the Internal Control System" and "Internal Control System Statement." 2. Evaluation of the independence and competency of the attesting CPAs, and their appointment and remuneration. 3. Amendment to certain provisions of the Company's "Articles of Incorporation." 4. Proposed amendment to certain provisions of the Company's "Internal Control System." 5. The Company's proposed acquisition of the right-of-use asset for leased real estate from related party Deer Computer Co., Ltd. 6. Release of restrictions on non-competition for independent directors.	Approved without objection.
May 13, 2025 5th Meeting of the 14th Board of Directors	1. Proposed pre-approval for the attesting CPA firm and its network firms to provide non-assurance services to the Company and its subsidiaries. 2. Proposed amendment to certain provisions of the Company's "Regulations Governing Directors' Remuneration."	Approved without objection.
November 13, 2025 7th Meeting of the 14th Board of Directors	Proposal to establish the "2026 Internal Audit Plan."	Approved without objection.
March 11, 2026 8th Meeting of the 14th Board of Directors	1. The Company's 2025 "Evaluation of the Effectiveness of the Internal Control System" and "Internal Control System Statement." 2. Evaluation of the independence and competency of the attesting CPAs, and their appointment and remuneration. 3. Release of restrictions on non-competition for directors.	Approved without objection.
May 13, 2026 9th Meeting of the 14th Board of Directors	Proposal to Establish the Company's Policy Linking Executive Compensation to ESG-Related Performance Evaluations	Approved without objection.

2. Implementation of recusal by directors from proposals involving conflicts of interest: the names of the directors, proposal contents, reasons for recusal due to conflict of interest, and participation in voting shall be stated:

   (1) 4th Meeting of the 14th Board of Directors held on March 13, 2025: "The Company's proposed acquisition of the right-of-use asset for leased real estate from related party Deer Computer Co., Ltd.":
   Meeting proceedings: [As this proposal involved Director Cheng, Hsiang's personal interest, he was required by law to recuse himself due to a conflict of interest and was not permitted to participate in the discussion of this proposal.]

In accordance with the law, except for Director Cheng, Hsiang, who had a personal interest in the proposal and therefore recused himself from the discussion and voting, the proposal was approved as proposed without objection after the Chairperson consulted the remaining directors present.

(2) 4th Meeting of the 14th Board of Directors held on March 13, 2025: “Release of restrictions on non-competition for independent directors.”:
Meeting proceedings: [As this proposal involved the personal interests of Independent Directors Chang, Ke-Hao and Chien, Min-Yu, they were required by law to recuse themselves due to a conflict of interest and were not permitted to participate in the discussion of this proposal.]
In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

(3) 8th Meeting of the 14th Board of Directors held on March 11, 2026: “Release of restrictions on non-competition for directors.”:
Meeting proceedings: [As this proposal involved the personal interests of Independent Directors Chang, Ke-Hao, Huang, Kuo-Ming, and Chien, Min-Yu, and Director Cheng, Ken-Yi, they were required by law to recuse themselves due to a conflict of interest and were not permitted to participate in the discussion of this proposal.]
In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

(4) On May 13, 2026, at the 9th meeting of the 14th Board of Directors, “Proposal to Establish the Company’s Policy Linking Executive Compensation to ESG-Related Performance Evaluations”:
Meeting proceedings: [As Director Cheng Chieh, Director Cheng Hsiang, and Chief Financial Officer Lin Ta-Chun have personal conflicts of interest in this matter, they shall recuse themselves in accordance with the law and shall not participate in the discussion of this proposal.]
In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

3. Implementation Status of the Company's Board Self-Evaluation:

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation Contents
Conducted once a year	January 1, 2025 to December 31, 2025	Board of Directors	Board self-evaluation (evaluation by the meeting affairs unit)	1. Degree of participation in the Company's operations 2. Improvement of the quality of Board decision-making 3. Composition and structure of the Board of Directors 4. Election and continuing education of directors 5. Internal control
Conducted once a year	January 1, 2025 to December 31, 2025	Individual Board Members	Self-evaluation by individual Board members	1. Understanding of the Company's goals and missions 2. Awareness of directors' duties 3. Degree of participation in the Company's operations 4. Internal relationship management and communication 5. Professional expertise and continuing education of directors 6. Internal control
Conducted once a year	January 1, 2025 to December 31, 2025	Audit Committee	Audit Committee self-evaluation (evaluation by the meeting affairs unit)	1. Degree of participation in the Company's operations 2. Awareness of Audit Committee duties 3. Improvement of the quality of Audit Committee decision-making 4. Composition and election of the Audit Committee 5. Internal control
Conducted once a year	January 1, 2025 to December 31, 2025	Remuneration Committee	Remuneration Committee self-evaluation (evaluation by the meeting affairs unit)	1. Degree of participation in the Company's operations 2. Awareness of Remuneration Committee duties 3. Improvement of the quality of Remuneration Committee decision-making 4. Composition and election of the Remuneration Committee 5. Internal control

4. Objectives for Strengthening Board Functions in the Current and Most Recent Fiscal Years and Evaluation of Implementation Status: The Company has established the "Rules of Procedure for Board of Directors Meetings," and the Audit Committee and Remuneration Committee have operated effectively.

(II) Operation of the Audit Committee

From January 1, 2025 to May 13, 2026, the 2nd Audit Committee held a total of six meetings (A). The attendance of independent directors was as follows:

Title	Name	Number of Meetings Attended in	Number of Meetings Attended by	Attendance Rate in Person (%)	Remarks
Independent Director	Chang, Ke-Hao	6	0	100.00%	None
Independent Director	Huang, Kuo-Ming	6	0	100.00%	None
Independent Director	Chien, Min-Yu	6	0	100.00%	None

Other Matters Required to Be Disclosed:

I. Where any of the following circumstances occurred in the operation of the Audit Committee, the date and session of the Audit Committee meeting, proposal contents, independent directors' dissenting opinions, qualified opinions, or major recommendations, the resolutions of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be stated:

(I) Matters listed in Article 14-5 of the Securities and Exchange Act: Please refer to Note 1.

(II) In addition to the foregoing matters, other resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.

II. Implementation of recusal by independent directors from proposals involving conflicts of interest: the names of the independent directors, proposal contents, reasons for recusal due to conflict of interest, and participation in voting shall be stated:

(1) 3rd Meeting of the 2nd Audit Committee held on March 13, 2025: "Release of restrictions on non-competition for independent directors."
Meeting proceedings: [As this proposal involved the personal interests of Independent Directors Chang, Ke-Hao and Chien, Min-Yu, they were required by law to recuse themselves due to a conflict of interest and were not permitted to participate in the discussion of this proposal.]
In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining committee members.

(2) 7th Meeting of the 2nd Audit Committee held on March 11, 2026: "Release of restrictions on non-competition for directors."
Meeting proceedings: [As this proposal involved the personal interests of Independent Directors Chang, Ke-Hao, Huang, Kuo-Ming, and Chien, Min-Yu, they were required by law to recuse themselves due to a conflict of interest and were not permitted to participate in the discussion of this proposal.]
In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining committee members.

III. Communication between independent directors, the chief internal auditor, and CPAs, including material matters, methods, and results of communication regarding the Company’s financial and business conditions:

Date	Attendees	Communication Matters	Communication Resolutions
2025/03/13	Chang, Ke-Hao, Huang, Kuo-Ming, Chien, Min-Yu	1. Amendments to the scope of non-managerial employees, amendments to the internal control system	All Independent Directors raised no objections
		2. 2024 “Evaluation of the Effectiveness of the Internal Control System” and “Internal Control System Statement.”	All Independent Directors raised no objections
		3. November 2024 to February 2025 Report and Communication on Internal Audit Execution	All Independent Directors raised no objections
	Chang, Ke-Hao, Huang, Kuo-Ming, Chien, Min-Yu and CPAs	4. 2024 Report and Communication on the Audit Results of Financial Statements and Consolidated Financial Statements	All Independent Directors raised no objections
2025/05/13	Chang, Ke-Hao, Huang, Kuo-Ming, Chien, Min-Yu	1. March 2025 to April 2025 Report and Communication on Internal Audit Execution	All Independent Directors raised no objections
2025/08/12	Chang, Ke-Hao, Huang, Kuo-Ming, Chien, Min-Yu	1. May 2025 to July 2025 Report and Communication on Internal Audit Execution	All Independent Directors raised no objections
2025/11/12	Chang, Ke-Hao (by video), Huang, Kuo-Ming, Chien, Min-Yu	1. August 2025 to October 2025 Report and Communication on Internal Audit Execution	All Independent Directors raised no objections
		2. Communication and Discussion on the Internal Audit Plan	All Independent Directors raised no objections

After the audit reports and follow-up reports are submitted for approval, the Company’s chief internal auditor delivers the audit reports and follow-up reports to each independent director by the end of the month following completion of the audit items, and reports on such matters at Audit Committee meetings. Communication between the parties has been smooth.

The Company’s chief internal auditor also maintains smooth communication channels with the CPAs. In accordance with the requirements of the competent authorities, the Company has duly completed the required filings for the audit plan for the following year, the implementation status of the annual audit plan for the preceding year, and the improvement status of internal control deficiencies and irregularities for the year.

IV. Annual key work items and operation of the Audit Committee:

(I) Summary of annual key work items

1. Communicating regularly with the chief internal auditor on the results of audit reports in accordance with the annual audit plan.
2. Communicating regularly with the Company’s attesting CPAs regarding the results of reviews or audits of quarterly financial statements.
3. Reviewing financial statements.
4. Assessing the effectiveness of the internal control system.
5. Reviewing material asset or derivatives transactions.
6. Reviewing the appointment, dismissal, or remuneration of the attesting CPAs.
7. Evaluating the independence and competency of the attesting CPAs.
8. Reviewing amendments to the procedures for major financial and business activities, including acquisition or disposal of assets, engagement in derivatives transactions, lending funds to others, and making endorsements or providing guarantees for others.
9. Legal and regulatory compliance.

(II) Operation: Please refer to Note 1.

Note 1:

Date and Session of Audit Committee Meeting	Proposal Contents	Independent Directors' Dissenting Opinions, Qualified Opinions, or Major Recommendations	Audit Committee Resolutions	The Company's Handling of the Audit Committee's Opinions
March 13, 2025 3rd Meeting of the 2nd Audit Committee	1. The Company's 2024 "Evaluation of the Effectiveness of the Internal Control System" and "Internal Control System Statement." 2. The Company's 2024 Business Report, financial statements, and consolidated financial statements. 3. The Company's 2024 deficit compensation proposal. 4. Evaluation of the independence and competency of the attesting CPAs, and their appointment and remuneration. 5. Proposed amendment to certain provisions of the Company's "Internal Control System." 6. The Company's proposed acquisition of the right-of-use asset for leased real estate from related party Deer Computer Co., Ltd. 7. Release of restrictions on non-competition for independent directors.	None	Approved as proposed without objection after the Chairperson consulted all committee members present.	Submitted to the 4th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.
May 13, 2025 4th Meeting of the 2nd Audit Committee	1. The consolidated financial statements for the first quarter of 2025. 2. Proposed pre-approval for the attesting CPA firm and its network firms to provide non-assurance services to the Company and its subsidiaries.			Submitted to the 5th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.
August 12, 2025 5th Meeting of the 2nd Audit Committee	The consolidated financial statements for the second quarter of 2025.			Submitted to the 6th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.
November 12, 2025 6th Meeting of the 2nd Audit Committee	The consolidated financial statements for the third quarter of 2025.			Submitted to the 7th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.
March 11, 2026 7th Meeting of the 2nd Audit Committee	1. The Company's 2025 "Evaluation of the Effectiveness of the Internal Control System" and "Internal Control System Statement." 2. The Company's 2025 Business Report, financial statements, and consolidated financial statements. 3. The Company's 2025 deficit compensation proposal. 4. Evaluation of the independence and competency of the attesting CPAs.			Submitted to the 8th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.
May 13, 2026 8th Meeting of the 2nd Audit Committee	The consolidated financial statements for the first quarter of 2026.			Submitted to the 9th Meeting of the 14th Board of Directors for resolution and handled in accordance with the Board resolution.

(III) Status of Corporate Governance Implementation, Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and Reasons Therefor:

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
I. Has the Company established and disclosed its corporate governance best practice principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	✓		The Company has established its Corporate Governance Best Practice Principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and disclosed the same on the Market Observation Post System.	No deviation.
II. Shareholding Structure and Shareholders' Rights and Interests (I) Has the Company established internal operating procedures to handle shareholders' suggestions, questions, disputes, and litigation matters, and implemented such procedures accordingly? (II) Does the Company have a list of its major shareholders who actually control the Company and the ultimate controllers of such major shareholders? (III) Has the Company established and implemented risk control and firewall mechanisms with its affiliates? (IV) Has the Company established internal rules prohibiting insiders of the Company from trading securities using undisclosed information in the market?	✓		(I) The Company has designated a spokesperson, acting spokesperson, and shareholder services unit, and has assigned dedicated personnel to handle shareholders' suggestions, disputes, and other matters. (II) The Company keeps track of the shareholdings of its directors, managerial officers, and major shareholders holding more than 10% of shares at all times, and duly reports the shareholdings of major shareholders on schedule. (III) Has the Company established rules and evaluation methods for Board performance evaluation, conducted performance evaluations annually on a regular basis, reported the results of performance evaluations to the Board of Directors, and used such results as a reference for individual directors' remuneration and nomination for reappointment? (IV) The Company has established the "Regulations Governing the Prevention of Insider Trading" to prevent the occurrence of insider trading.	No deviation.
III. Composition and Responsibilities of the Board of Directors (I) Has the Board of Directors formulated a diversity policy, specific management objectives, and implemented them accordingly?	✓		(I) To strengthen corporate governance and promote the sound development of the composition and structure of the Board of Directors, the nomination of director candidates is conducted under the candidate nomination system in accordance with the Company's Articles of Incorporation. The Company evaluates candidates' educational and professional backgrounds, professional skills, integrity, and	No deviation.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			relevant professional qualifications, and, after approval by the Board of Directors, submits the candidates to the shareholders' meeting for election. In addition to ensuring that the number of directors concurrently serving as managerial officers of the Company does not exceed one-third of all Board seats, the Company formulates appropriate diversity policies based on its own operations, business model, and development needs. The Company has established its Corporate Governance Best Practice Principles and disclosed the full text on the Company's website and the Market Observation Post System. The Company values diversity in the composition of the Board of Directors. For information on the Board's diversity policy, specific management objectives, and implementation status, please refer to pages 5 to 6 of this annual report.	
(II) In addition to establishing the Remuneration Committee and Audit Committee as required by law, has the Company voluntarily established other functional committees?			(II) In addition to establishing the Remuneration Committee and Audit Committee as required by law, the Company will evaluate the establishment of other functional committees as necessary in the future.	
(III) Has the Company established rules and evaluation methods for Board performance evaluation, conducted performance evaluations annually on a regular basis, reported the results of performance evaluations to the Board of Directors, and used such results as a reference for individual directors' remuneration and nomination for reappointment?			(III) The Company has established the "Regulations Governing Board Performance Evaluation," conducts performance evaluations annually on a regular basis, reports the results of performance evaluations to the Board of Directors, and uses such results as one of the reference bases for future selection or nomination of directors and individual directors' remuneration.	
(IV) Does the Company regularly evaluate the independence of its attesting CPAs?			(IV) The Company's "Corporate Governance Best Practice Principles" stipulate that the Company shall regularly, at least once a year, evaluate the competency and independence of the appointed CPAs with reference to Audit Quality Indicators (AQIs), and submit the evaluation results to the Audit Committee and the Board of Directors for review and approval.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			With reference to Audit Quality Indicators (AQIs), the Company's Audit Committee and Board of Directors reviewed and approved the evaluation on March 11, 2026. The attesting CPAs met the Company's standards for competency and independence evaluation and are qualified to serve as the Company's attesting CPAs. The Company has also obtained independence statements issued by the attesting CPAs. For the major evaluation items, please refer to [Note 1].	
IV. Has the Company allocated an appropriate number of competent corporate governance personnel and appointed a chief corporate governance officer responsible for corporate governance-related matters, including but not limited to providing directors with information required for the performance of their duties, assisting directors in complying with laws and regulations, handling matters relating to Board meetings and shareholders' meetings in accordance with laws, and preparing minutes of Board meetings and shareholders' meetings?	✓		The Company has appointed a chief corporate governance officer, who is responsible for providing the Board of Directors and functional committees with information required for the performance of their duties, updating real-time information on the Market Observation Post System and the Company's website, handling matters relating to Board meetings and shareholders' meetings in accordance with laws, handling company registration and amendment registration, and preparing minutes of Board meetings and shareholders' meetings.	No deviation.
V. Has the Company established communication channels with stakeholders, including but not limited to shareholders, employees, customers, and suppliers, and set up a stakeholder section on the Company's website to appropriately respond to material corporate social responsibility issues of concern to stakeholders?	✓		Depending on different circumstances, the Company communicates with stakeholders through departments such as investor relations and shareholder services. The Company has also established a stakeholder section on its website (www.soly-tech.com) to create communication channels with customers, suppliers, shareholders, employees, and other stakeholders.	No deviation.
VI. Has the Company appointed a professional shareholder services agent to handle shareholders' meeting affairs?	✓		The Company has appointed a professional shareholder services agent, the Stock Transfer Agency Department, Grand Fortune Securities Co., Ltd., to handle the Company's shareholder services matters.	No deviation.
VII. Information Disclosure (I) Has the Company established a website to disclose financial, business, and corporate governance information? (II) Has the Company adopted other methods of information disclosure, such as establishing an English website, designating dedicated personnel to	✓		(I) The Company has established a corporate website (www.soly-tech.com), where it discloses financial, business, and corporate governance information and updates such information from time to time for investors' review. (II) The Company has established websites in both Traditional Chinese and English, provides dedicated email accounts for relevant business functions, and has designated a	No deviation.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
collect and disclose Company information, implementing the spokesperson system, and posting investor conference materials on the Company's website? (III) Does the Company announce and file its annual financial statements within two months after the end of the fiscal year, and announce and file its financial statements for the first, second, and third quarters and monthly operating results ahead of the prescribed deadlines?			spokesperson and acting spokesperson. The Company has also assigned dedicated personnel to collect and disclose Company information. Where the Company holds investor conferences, the relevant materials are also posted on the Company's website and the Market Observation Post System. (III) The Company announces and files its annual financial statements within three months after the end of the fiscal year in accordance with laws, and completes the announcement and filing of its financial statements for the first, second, and third quarters and monthly operating results within the prescribed deadlines.	
VIII. Does the Company have other material information that facilitates understanding of the status of corporate governance implementation, including but not limited to employee rights and interests, employee care, investor relations, supplier relations, stakeholders' rights, continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and the Company's purchase of liability insurance for directors and supervisors?	✓		The Company's employee welfare measures, continuing education, training, retirement system and implementation status, labor-management agreements, and measures for safeguarding employees' rights and interests are all handled in compliance with the requirements of the competent authorities. (I) Employee Rights and Interests and Employee Care: 1. Labor insurance: Handled in accordance with the Labor Insurance Act. 2. National Health Insurance: Handled in accordance with the National Health Insurance Act. 3. Employees' remuneration: Handled in accordance with the Company's Articles of Incorporation, distributed after approval by resolution of the Board of Directors, and reported to the shareholders' meeting. 4. Festival allowances: Fixed allowances are distributed to each employee for the Mid-Autumn Festival, Dragon Boat Festival, and Lunar New Year, with the allowance amount adjusted based on the Company's operating conditions. 5. Group insurance and occupational injury insurance: The Company provides group life insurance, accident insurance, injury medical insurance, hospitalization medical insurance, cancer medical insurance, and occupational injury insurance, providing comprehensive protection for employees and their families.	No deviation.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			(II) Investor Relations: The Company fully discloses information through the Market Observation Post System and the Company's website, enabling investors to understand the Company's operating status. Investors may also communicate with the Company through shareholders' meetings and the spokesperson system. (III) Supplier Relations: The Company establishes partnerships with suppliers based on the principles of equality and mutual benefit, maintains a stable supply chain, and conducts audits from time to time to confirm quality. (IV) Stakeholders' Rights: A. Customer responsibility: The Company provides quality products and values customer opinions. B. Shareholder responsibility: Fully safeguarding shareholders' rights and interests is one of the Company's objectives. (V) Continuing Education of Directors: Please refer to [Note 2]. (VI) Implementation of Risk Management Policies and Risk Measurement Standards: The Company has established management regulations for key management indicators and implements them accordingly. (VII) Implementation of Customer Policies: The Company upholds the business philosophy of customer first. (VIII) Purchase of Liability Insurance for Directors and Managerial Officers by the Company: The Company's directors' and officers' liability insurance for 2025, with coverage of US$10 million, has not expired as of the publication date of this annual report. The Company will complete the renewal process before the June 2026 expiration and will report material information regarding the insurance coverage to the Board of Directors.	
IX. Please describe improvements made based on the most recent corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange Corporation, and propose priority enhancement items and measures for those not yet improved: (I) Improvements made by the Company in the 2025 corporate governance evaluation: The Company disclosed the communication between independent directors, the chief internal auditor, and CPAs on its website.				

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
(II) Priority enhancement items for the future: The Company will continue to promote ESG sustainable development and comply with international trends and the requirements of the competent authorities.				

[Note 1]

Solytech Enterprise Corporation

8th Meeting of the 14th Board of Directors

Checklist for Evaluating the Independence of the Attesting CPAs

Independence	Yes	No
Whether the attesting CPAs do not serve as directors or independent directors of the Company or its affiliates.	✔	
Whether the attesting CPAs are not shareholders of the Company or its affiliates.	✔	
Whether the attesting CPAs do not receive remuneration from the Company or its affiliates.	✔	
Whether the attesting CPAs have continuously provided audit services to the Company for seven years.		✔
Whether the attesting CPAs have confirmed that their accounting firm has complied with the relevant independence regulations.	✔	
Whether any former joint practicing CPA of the accounting firm to which the attesting CPAs belong has not served, within one year of resignation, as a director or managerial officer of the Company, or in any position that has a material impact on the audit engagement.	✔	

Note: The Company's Board of Directors regularly evaluates the independence of the attesting CPAs. This matter was approved by resolution of the Company's Board of Directors on March 11, 2026.

[Note 2]

Solytech Enterprise Corporation

Continuing Education of Directors

Title	Name	Training Date	Organizer	Course Title	Training Hours
Director	Cheng, Ken-Yi	February 21, 2025	Corporate Operation and Sustainability Development Association	Corporate Governance and Securities Regulations — Taiwan's Promotion of Sustainable Development Policies and Securities-Related Laws and Regulations	3.0
		August 26, 2025		Building a Corporate Security Fortress: Information Security Strategies That Senior Management Must Know	3.0
Independent Director	Chang, Ke-Hao	May 8, 2025	Taiwan Corporate Governance Association	Annual Sustainable Governance Strategy Management for the Board of Directors (Sustainable Development Committee)	3.0
		October 17, 2025	Taipei Foundation of Finance	Introduction to Corporate Governance and ESG: Understanding Taiwan's Sustainable Transformation Blueprint	3.0
Independent Director	Huang, Kuo-Ming	August 8, 2025	Securities and Futures Institute	Lecturer for the Advanced Practical Course for Directors and Supervisors (including Independent Directors), and Chief Corporate Governance Officers	1.0
		November 7, 2025		Lecturer for the Advanced Practical Course for Directors and Supervisors (including Independent Directors), and Chief Corporate Governance Officers	1.0
		November 14, 2025		Lecturer for the Advanced Practical Course for Directors and Supervisors (including Independent Directors), and Chief Corporate Governance Officers	1.0
		December 26, 2025		"Series Courses for Directors, Supervisors, and Chief Corporate Governance Officers — Operating Strategies and Outlook for Taiwan's Industries in the First Half of 2026 Amid Geopolitical Risks"	3.0
Independent Director	Chien, Min-Yu	July 4, 2025	National Federation of CPA Associations of the R.O.C	July 4 (Taipei): Analysis of Differences Between Enterprise Accounting Standards and the Latest IFRSs Endorsed by the Financial Supervisory Commission (Recognized as Director Training Hours)	3.0
		July 4, 2025		July 4 (Taipei): Anti-Money Laundering Act from the Perspective of Judicial Practice (Recognized as Anti-Money Laundering and Director Training Hours)	3.0
		July 7, 2025		July 7 (Taipei): Experience Sharing on CPA Services for the Real Estate Industry (Construction Industry) (Recognized as Director Training Hours)	3.0
		November 24, 2025		November 24 (Taipei): Analysis of Issues Relating to the Family and Succession Parts of the Civil Code	3.0
		December 11, 2025		December 11 (Taipei): Analysis of the Company Act and Company Registration Practice (Recognized as Director Training Hours)	3.0

(IV) Composition, Responsibilities, and Operation of the Remuneration Committee

1. As resolved and approved by the 1st Meeting of the 14th Board of Directors on June 19, 2024, Independent Directors Mr. Chang, Ke-Hao, Mr. Huang, Kuo-Ming, and Ms. Chien, Min-Yu were appointed as members of the 6th Remuneration Committee. On June 19, 2024, the members of the Remuneration Committee elected Independent Director Mr. Chang, Ke-Hao among themselves as the convener of the Remuneration Committee.
2. The function of the Committee is to evaluate the Company's remuneration policies and systems for directors and managerial officers from a professional and objective standpoint, and to provide recommendations to the Board of Directors for its decision-making reference.
3. Information on Members of the Remuneration Committee:

Capacity	Criteria / Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies at Which the Member Concurrently Serves as a Member of the
Convener and Independent Director	Chang, Ke-Hao	Please refer to the relevant disclosure of directors' professional qualifications and independent directors' independence on pages 5 to 7.	(1) Is not an employee of the Company or any of its affiliates. (2) Is not a director or supervisor of the Company or any of its affiliates. (3) Is not a natural-person shareholder who, together with his/her spouse or minor children, or in the name of others, holds 1% or more of the total issued shares of the Company, or ranks among the top ten natural-person shareholders. (4) Is not the spouse or a relative within the second degree of kinship, or a lineal relative within the third degree of kinship, of any managerial officer listed in Item (1) or any person listed in Items (2) and (3). (5) Is not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the total issued shares of the Company, ranks among the top five shareholders, or appoints a Representative to serve as a director or supervisor of the Company pursuant to Paragraph 1 or Paragraph 2 of Article 27 of the Company Act. (6) Is not a director, supervisor, or employee of another company in which more than half of the director seats or voting shares are controlled by the same person as the Company. (7) Is not a director, supervisor, or employee of another company or institution where the chairman, general manager, or person holding an equivalent position is the same person as, or the spouse of, the Company's Chairman, General Manager, or person holding an equivalent position. (8) Is not a director, supervisor, managerial officer, or shareholder holding 5% or more of the shares of any specific company or institution that has financial or business dealings with the Company. (9) Is not a professional, sole proprietor, partner, director, supervisor, managerial officer, or spouse thereof of a sole proprietorship, partnership, company, or institution that provides audit services to the Company or its affiliates, or that has provided business, legal, financial, accounting, or other related services to the Company or its affiliates and received remuneration therefrom in the most recent two years.	0
Independent Director	Huang, Kuo-Ming			0
Independent Director	Chien, Min-Yu			0

			(10) Does not have a spousal relationship or a relationship within the second degree of kinship with any other director. (11) Has not been subject to any of the circumstances set forth in the subparagraphs of Article 30 of the Company Act.	

4. Information on the Operation of the Remuneration Committee

(1) The Company's Remuneration Committee consists of three members.

(2) The term of office of the 6th Remuneration Committee members is from June 19, 2024 to June 18, 2027.

(3) From January 1, 2025 to May 13, 2026, the Remuneration Committee held a total of three meetings (A). The qualifications and attendance of the members were as follows:

Title	Name	Number of Meetings Attended in Person (B)	Number of Meetings Attended by Proxy	Attendance Rate in Person (B / A)	Remarks
Convener	Chang, Ke-Hao	3	0	100.00%	None
Member	Huang, Kuo-Ming	3	0	100.00%	None
Member	Chien, Min-Yu	3	0	100.00%	None

Other Matters Required to Be Disclosed:

I. If the Board of Directors does not adopt or modifies any recommendation of the Remuneration Committee, the date and session of the Board meeting, proposal contents, Board resolution, and the Company's handling of the Remuneration Committee's opinion shall be stated: No such circumstance.

II. If any member objects to or expresses reservations about any resolution of the Remuneration Committee, with records or written statements, the date and session of the Remuneration Committee meeting, proposal contents, opinions of all members, and handling of members' opinions shall be stated: No such circumstance.

III. Matters Discussed by the Remuneration Committee, Resolution Results, and the Company's Handling of Members' Opinions:

Date and Session of Remuneration Committee Meeting	Proposal Contents	Resolution Results of the Remuneration Committee	The Company's Handling of the Remuneration Committee's Opinions
May 13, 2025 3rd Meeting of the 6th Remuneration Committee	1. Proposed amendment to certain provisions of the Company's "Regulations Governing Directors' Remuneration." 2. Proposed amendment to certain provisions of the Company's "Regulations Governing Managerial	Approved as proposed without objection after the Chairperson consulted all committee members present.	Submitted to the Board of Directors and approved as proposed without objection by all directors present.

		Officers' Remuneration." 3. Proposed adjustment to the payment of remuneration to the Company's managerial officers.			
	November 12, 2025 4th Meeting of the 6th Remuneration Committee	1. Proposal for the payment of 2025 year-end and performance bonuses to the Company's managerial officers. 2. Proposed evaluation of the payment of remuneration to the Company's directors and managerial officers for 2026.	Approved as proposed without objection after the Chairperson consulted all committee members present.	Submitted to the Board of Directors and approved as proposed without objection by all directors present.	
	May 13, 2026 6th Remuneration Committee 5th Meeting	1. Proposal to Review the Company's Regulations and Policies Governing Compensation and Remuneration 2. Proposal to Establish the Company's Policy Linking Executive Compensation to ESG-Related Performance Evaluations	Approved as proposed without objection after the Chairperson consulted all committee members present.	Submitted to the Board of Directors and approved as proposed without objection by all directors present.	

5. The Company has established the "Remuneration Committee Charter." The Committee shall faithfully perform the following duties with the due care of a good administrator and submit its recommendations to the Board of Directors for discussion:
   (1) Regularly review this Charter and propose amendments.
   (2) Establish and regularly review the annual and long-term performance goals, and the policies, systems, standards, and structure of remuneration for the Company's directors and managerial officers.
   (3) Regularly evaluate the achievement of performance goals by the Company's directors and managerial officers, and determine the content and amount of their individual remuneration.
6. Information on the members and operation of the Nomination Committee: Not applicable.

(V) Implementation Status of Sustainable Development and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and Reasons Therefor

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
I. Has the Company established a governance framework for promoting sustainable development, set up a dedicated (or part-time) unit for promoting sustainable development, authorized senior management by the Board of Directors to handle relevant matters, and implemented Board supervision?	✓		The Company reported to the Board of Directors on March 14, 2024 regarding the establishment of the "Sustainable Development Task Force" and formulated its organizational regulations. The members of the Task Force are composed of personnel concurrently serving from various departments. The Board of Directors serves as the highest decision-making body, and the General Manager serves as the chief convener to lead the Sustainable Development Task Force. Three functional groups have been established under the Task Force, namely "Corporate Governance," "Environmental Sustainability," and "Social Prosperity." The convener of the Committee assigns the heads of relevant units to take charge of the duties and implementation plans of each functional group. An executive team leader position has also been established to assist the convener in managing the implementation progress and results of each functional group. The Company's ESG Sustainable Development Task Force plans to report its implementation plans and results to the Board of Directors on a regular basis at least once a year.	No material deviation.
II. Has the Company, based on the principle of materiality, conducted risk assessments on environmental, social, and corporate governance issues related to its operations, and formulated relevant risk management policies or strategies? (Note 2)	✓		Based on the principle of materiality, and with reference to international standards such as the GRI Standards, TCFD, and SASB, the Company regularly assesses environmental (E), social (S), and corporate governance (G) risks related to its operations, and formulates relevant risk management measures, which are disclosed in its sustainability report. To ensure that the Company's risk management can be effectively implemented and that various risks can be	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			assessed in accordance with the Company's overall operating policies, a "Risk Management Team" has been established under the Sustainable Development Task Force to build a comprehensive risk governance organization and management mechanism. Each risk management unit establishes necessary management procedures based on its authority and responsibilities, and conducts analysis, monitoring, and prevention of relevant risks within the scope of its departmental responsibilities, ensuring the effective implementation of risk control mechanisms and procedures. Each risk management unit shall regularly adjust its management mechanisms in response to changes in the internal and external operating environment. In the event of a material risk incident, it shall be reported to the Board of Directors. After reviewing its business and operational characteristics, the Company has included the following risk categories in its management scope: 1. climate risk; 2. operational risk; 3. compliance risk; 4. financial risk; 5. human resources risk; and 6. information security risk.	
III. Environmental Issues (I) Has the Company established an appropriate environmental management system based on the characteristics of its industry?	✓		The Company does not generate pollution or waste from manufacturing processes. Its primary source of greenhouse gas emissions is purchased electricity. In accordance with the schedule set out in the Financial Supervisory Commission's "Sustainable Development Roadmap for TWSE/TPEx Listed Companies," the Company conducts greenhouse gas inventories and has established the "Greenhouse Gas Inventory Procedures." The inventory data procedures are designed to comply with the principles of relevance, completeness, consistency, accuracy, and transparency under ISO 14064-1:2018. To smoothly	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			promote greenhouse gas inventory management, the Company has established a Greenhouse Gas Inventory Task Force responsible for inventory operations, promoting greenhouse gas inventory-related matters, and coordinating the personnel, technical, financial, and facility resources required for such operations. Throughout the inventory process, in order to ensure the accuracy of data quality, each responsible unit is required to provide accurate inventory data.	
(II) Is the Company committed to improving energy efficiency and using recycled materials with low environmental impact?	✓		The Company's energy use is mainly attributable to purchased electricity, followed by gasoline used by company vehicles. The Company currently does not use renewable energy. The office actively promotes energy-reduction measures, gradually replaces outdated office equipment, and adopts energy-efficient LED lighting and air conditioning. In selecting materials for product design, the Company strives to increase the proportion of recycled materials used, thereby maximizing the benefits of the circular economy. The Company fully supports and cooperates with green environmental initiatives, including reducing energy and resource consumption, implementing green procurement, and managing the supply chain. Relevant measures are as follows: 1. Office lighting is controlled by area, with lighting controls implemented during lunch breaks and overtime hours. 2. Energy conservation is promoted by encouraging employees to turn off lights, computers, and other equipment after work, and to regularly turn off power sources that are not in use.	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			3. Indoor air-conditioning is set at 26–28°C to reduce energy waste. 4. Employees are encouraged to use public transportation, carpool, or conduct meetings by video conference to reduce transportation-related carbon emissions. 5. Major sources of greenhouse gas emissions include electricity use, fuel used by transportation vehicles, and waste. Under its electricity conservation plan, the Company evaluates the replacement of outdated energy-consuming equipment, purchases products with energy-saving labels, environmental protection labels, green building material labels, and other certifications, and sets office equipment to energy-saving standby mode to reduce electricity consumption, thereby facilitating the achievement of greenhouse gas reduction targets.	
(III) Has the Company assessed the potential risks and opportunities of climate change to the enterprise at present and in the future, and adopted relevant response measures?	✓		Guided by the principle of sustainable operations, the Company values the impact of climate change on its operations. In identifying climate change risks, the Company also focuses on development opportunities arising from such risks. The Company has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD), regularly evaluates and manages climate-related risks, and also monitors development opportunities arising therefrom, in order to identify, measure, and manage climate-related risks and opportunities. Under the Company's Sustainable Development Task Force, the Risk Management Task Force convenes at least once a year to identify and assess ESG risks, including climate risks, that may affect operations, formulate response measures and monitoring mechanisms, and analyze potential opportunities. The identified ESG risk assessment results are	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
			disclosed in the sustainability report. Guided by the concept of sustainability, the Company incorporates the potential impacts of climate change into its overall operational considerations, and regularly reviews and adjusts its plans as appropriate.	
(IV) Has the Company compiled statistics on greenhouse gas emissions, water consumption, and total waste weight for the past two years, and formulated policies for greenhouse gas reduction, water reduction, or other waste management?		✓	In 2025, the Company implemented the greenhouse gas emissions inventory for the parent company for the first year. Based on the inventory results, total greenhouse gas emissions of the parent company in 2025 were 76.371 tCO_2e per year. In accordance with the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” the Company expects to complete the formulation of its carbon reduction targets in 2027.	The Company conducts inventories and other specific action plans in accordance with the schedule set out in the Financial Supervisory Commission’s “Sustainable Development Action Plans.” The Company expects to complete greenhouse gas emissions data for two years in 2027, covering the parent company for 2025 and the consolidated parent company and subsidiaries for 2026.
IV. Social Issues (I) Has the Company formulated relevant management policies and procedures in accordance with applicable laws and regulations and international human rights conventions?	✓		The Company recognizes the human rights standards set forth in international human rights conventions, and has established personnel regulations in accordance with relevant labor laws and regulations. The Company duly complies with applicable regulations to protect employees’ rights and interests, continues to monitor protection-related issues, and promotes relevant awareness initiatives to enhance awareness of human rights protection.	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
(II) Has the Company formulated and implemented reasonable employee welfare measures, including remuneration, leave, and other benefits, and appropriately reflected operating performance or results in employee remuneration?	✓		The Company values employees' rights and interests and evaluates employee remuneration, rewards, and welfare systems from time to time. The Company grants annual leave in accordance with laws and has established an Employee Welfare Committee to provide benefits such as birthday, marriage, childbirth, and funeral subsidies. If the Company records profit for the year, employees' remuneration is appropriated and distributed in accordance with the Articles of Incorporation. The Company's newly amended Articles of Incorporation provide that, if the Company records profit for the year, it shall appropriate 5% to 10% thereof as employees' remuneration, of which no less than 1% of profit shall be appropriated as employees' remuneration for entry-level employees.	No material deviation.
(III) Does the Company provide employees with a safe and healthy working environment and regularly conduct safety and health education for employees?	✓		The Company has access control and security systems in place and has passed government fire safety inspections and system testing. In addition to statutory labor insurance and National Health Insurance, the Company purchases group insurance for employees and regularly provides free health examinations to create a safe and healthy workplace environment. There were no fire incidents or occupational accidents in 2025.	No material deviation.
(IV) Has the Company established effective career competency development and training plans for employees?	✓		The Company provides relevant internal and external professional education and training to enhance employees' career skills.	No material deviation.
(V) With respect to customer health and safety, customer privacy, marketing, and labeling of products and services, does the Company	✓		The marketing and labeling of the Company's products and services comply with the requirements of applicable laws and regulations and international standards. The Company also values consumers' rights and interests, provides	No material deviation.

Promotion Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
comply with applicable laws and regulations and international standards, and has it formulated relevant policies and complaint procedures to protect the rights and interests of consumers or customers?			customers with complete product information and relevant after-sales service contact channels, and has established a stakeholder section on the Company's website.	
(VI) Has the Company established supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, and labor rights, and what is the implementation status?	✓		Before engaging with suppliers, the Company follows its "Supplier Management" procedures to assess whether a supplier is qualified. Key supplier management requirements include quality and product safety, ethical corporate management standards, and privacy protection.	No material deviation.
V. Has the Company prepared a sustainability report or other report disclosing non-financial information of the Company with reference to internationally accepted reporting standards or guidelines? Has the aforementioned report obtained assurance or an assurance opinion from a third-party verification institution?	✓		In accordance with the requirements of the competent authorities, the Company prepared a sustainability report and other reports disclosing the Company's non-financial information in 2025. The report has not yet obtained assurance from a third-party verification institution.	No material deviation.
VI. If the Company has established its own sustainable development principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," please describe any deviations between its operation and the established principles: No deviation.				
VII. Other important information that facilitates understanding of the implementation status of sustainable development promotion: None.				

Climate-Related Information of the Company: (Companies Meeting Certain Criteria Shall Disclose Climate-Related Information)
1. Implementation Status of Climate-Related Information

<table>
<tr><th>Item</th><th>Implementation Status</th></tr>
<tr><td>1. Describe the Board of Directors’ and management’s oversight and governance of climate-related risks and opportunities.</td><td>The Board of Directors ensures that climate-related issues are incorporated into the organization’s overall risk management framework and strategic planning process. The Board of Directors serves as the highest guiding body for the Company’s climate risk management. It is responsible for complying with laws and regulations, supervising the Company’s overall climate-related risk management, understanding the risks faced in operations, and ensuring the effectiveness of risk management. On August 12, 2025, the Sustainable Development Task Force reported to the Board of Directors on the “2024 Sustainability Report” and related climate risk management status and response measures for the Board’s supervision of climate risks. The relevant risk management level is responsible for assessing and managing climate-related risks and opportunities. With respect to sustainability-related laws and regulations (including climate-related and domestic carbon credit-related regulations), the Company coordinates with each responsible department to implement sustainability-related matters.</td></tr>
<tr><td>2. Describe how the identified climate-related risks and opportunities affect the Company’s business, strategy, and finance in the short, medium, and long term.</td><td>1. Identified Climate-Related Risks
<table>
<tr><th>Type</th><th>Risk Category</th><th>Identified Risks and Opportunities</th><th>Possible Financial Impact</th><th>Timeframe</th></tr>
<tr><td>Risk</td><td>Transition Risk</td><td>Policy and regulations — emerging regulations related to renewable energy and carbon fees</td><td>To respond to emerging regulations related to renewable energy and carbon taxes, the Company may need to incur related costs, thereby increasing operating costs.</td><td>Medium term</td></tr>
<tr><td>Risk</td><td>Physical Risk</td><td>Acute — increased severity and frequency of extreme weather events</td><td>Disasters caused by extreme weather may result in disruptions to the Company’s own operations and supply chain production capacity, leading to related financial losses.</td><td>Medium term</td></tr>
<tr><td>Risk</td><td>Transition Risk</td><td>Products — changes in customer behavior</td><td>As customers’ environmental awareness rises, they may prefer products from companies with net-zero emissions. The Company will need to invest in facilities to reduce greenhouse gas emissions. Changes in customer behavior may lead to a decline in product sales revenue.</td><td>Medium term</td></tr>
</table>
</td></tr>
</table>

Item	Implementation Status
	2. Identified Opportunities

Type	Identified Opportunities	Possible Financial Impact	Timeframe
Opportunities	Resource efficiency — transition to more efficient green buildings	Replacement of energy equipment with high-efficiency and energy-saving equipment and implementation of energy management to reduce the Company’s operating costs.	Medium term
Opportunities	Energy source — adoption of low-carbon energy	Procurement of renewable energy to reduce carbon emission costs arising from energy generation and energy usage costs.	Medium term
Opportunities	Products and services — development of new products or services through R&D and innovation	Continued investment in innovation and R&D to reduce carbon emissions generated during the product use phase, while enhancing the low-carbon competitiveness of products.	Long term

3. Impact of Identified Climate-Related Risks and Opportunities on the Company’s Business, Strategy, and Finance

(1) Management Strategy for Reducing Greenhouse Gas Emissions — Medium to Long Term

Strategy	Financial Impact
Major measures include: Replacing lighting equipment, gradually upgrading to energy-saving data centers, and replacing air-conditioning equipment with highly energy-efficient air-conditioning equipment.	Carbon dioxide emissions will be gradually reduced each year. Although equipment upgrades require upfront transition costs, the improved energy efficiency of the equipment after replacement can reduce electricity-related operating and financial costs.

(2) Climate Disaster Response Management Strategy — Short Term

Strategy	Financial Impact
Assess and formulate, as necessary, emergency response measures for extreme climate events.	In 2024, there were no financial impacts caused by climate disasters, such as operational disruptions or inability to make normal deliveries. Disaster reduction measures in offices helped avoid impairment of financial assets.

<table>
<tr><th>Item</th><th>Implementation Status</th></tr>
<tr><td></td><td>(3) Low-Carbon Product R&D and Innovation Strategy — Medium to Long Term
<table><tr><th>Strategy</th><th>Financial Impact</th></tr><tr><td>Strive to increase the use ratio of recyclable materials and environmentally friendly materials with lower environmental impact.</td><td>This contributes to reducing the environmental impact of end products during use, enhances consumer recognition of the Company, and reduces the impact of rising environmental awareness on business sales.</td></tr></table></td></tr>
<tr><td>3. Describe the financial impact of extreme climate events and transition actions.</td><td>1. Possible financial losses caused by extreme weather events are as follows:
(1) Asset losses: Extreme weather events may potentially cause damage to offices and equipment. Damage to buildings and equipment may result in direct valuation impairment.
(2) Production interruption: As the Company does not directly engage in production activities, it will not incur losses from production interruption.
(3) Supply chain disruption: If suppliers encounter extreme weather events, their production facilities may be damaged, supply chains may be disrupted, and labor interruptions may occur. Extreme weather events during transportation may also affect transportation networks, causing delays in the transportation of goods and supplier materials. As a result, the Company may incur increased business and operating costs due to delivery delays, compensation for breach of contract, or losses from order cancellations. Implementation of climate transition actions may involve various costs related to equipment upgrades and training.
2. Costs that may be involved in implementing climate transition actions:
(1) Costs related to carbon reduction policies and regulations, including carbon taxes and carbon fees.
(2) Increased costs arising from regulatory requirements for the use of environmentally friendly materials in products.
(3) Replacement of energy-saving equipment in offices.
(4) Training expenses for transition personnel.</td></tr>
<tr><td>4. Describe how the identification, assessment, and management processes for climate-related risks are integrated into the overall risk</td><td>The Risk Management Task Force under the Sustainable Development Task Force identifies climate-related risks, including extreme climate events and changes in climate policies. In the future, it will be necessary to assess various factors affecting the Company’s operations, supply chain, and finance. Steps for effectively identifying climate-related risks:
1. Conduct climate risk assessments: First, a thorough climate risk assessment is conducted to determine potential hazards, vulnerability, and exposure related to the business scope and geographic locations. Historical climate data, trend analyses, and future climate projections are assessed to understand the likelihood and severity of extreme</td></tr>
</table>

Item	Implementation Status
management system.	weather events. 2. Assess physical risks: Identify physical risks related to extreme climate events, including direct impacts on infrastructure, properties, and operations. Consider climate-related disasters affecting assets, facilities, and supply chain networks. 3. Analyze transition risks: Assess transition risks arising from changes in climate policies, regulations, and market dynamics that may affect business operations, investments, and market competitiveness. Monitor disclosures relating to carbon pricing, emission standards, and sustainability report requirements in relevant jurisdictions. 4. Engage with stakeholders: Communicate with internal and external stakeholders and promptly update information on climate risks and changes in trends.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	The Company has not used scenario analysis to assess risks.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks.	Relevant transition plan: 1. The Company's major energy consumption consists of purchased electricity and company vehicles. The Company is assessing the feasibility of procuring renewable energy to reduce greenhouse gas emissions costs generated from energy use. 2. The Company will gradually replace office lighting and air-conditioning equipment with high-efficiency and energy-saving equipment, and conduct energy management. These mitigation measures are intended to reduce greenhouse gas emissions, minimize environmental impact, and enhance climate adaptation capacity. The Company will determine measures to improve energy efficiency, optimize resource utilization, and reduce greenhouse gas emissions. 3. The Company will assess the formulation of emergency response measures for extreme climate events to enhance its ability to withstand and respond to extreme climate-related risks. 4. The Company will assess infrastructure upgrades to protect assets and facilities against risks arising from extreme weather events. 5. Supply chain management: The Company will take into account business continuity plans and emergency response measures to mitigate the risk of climate-related disruptions to operations. 6. The Company will allocate appropriate financial resources to support expenditures for climate mitigation, adaptation, and transition.

Item	Implementation Status
7. If internal carbon pricing is used as a planning tool, describe the basis for price setting.	The Company has not used internal carbon pricing.
8. If climate-related targets have been set, describe information such as the activities covered, greenhouse gas emission scopes, planned schedule, and annual progress toward achievement. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the relevant targets, describe the source and amount of carbon reduction credits offset or the number of RECs.	Indicators and targets: 1. Greenhouse gas emissions and related risks: Based on the inventory base year (including 2026 data for the parent company and subsidiaries included in the consolidated financial statements), the Company will complete the formulation of emission reduction targets in 2027. 2. Expected targets and performance that may be set (1)In 2027, the Company will set carbon reduction targets for Scope 1 and Scope 2 greenhouse gas emissions compared with the base year, including 2026 data for the parent company and subsidiaries included in the consolidated financial statements. (2)The Company will maintain uninterrupted operations in key areas, including the IT data center. For the general office environment, factors affecting normal employee operations will be excluded to ensure the Company's sustainable operations. (3)All office locations will continue to implement a series of environmentally friendly and low-carbon improvement measures, and gradually complete the replacement of office lighting with LED energy-saving lighting. In 2027, the Company will set energy-saving and electricity-use targets based on the 2026 baseline. (4)In the future, the Company will also need to implement various water reduction measures. In 2027, the Company will set water conservation targets based on water consumption in the 2026 base year.
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans.	In 2025, the parent company's total greenhouse gas emissions amounted to 76.371 metric tons of CO_2e per year. In accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," the Company expects to complete the formulation of carbon reduction targets in 2027. As a TWSE/TPEx listed company with paid-in capital of less than NT$5 billion, the Company shall complete disclosure of inventory information for the individual parent company from 2026, based on 2025 data, and complete disclosure of assurance information for the individual parent company from 2028, based on 2027 data. The Company shall complete disclosure of inventory information for consolidated subsidiaries from 2027, based on 2026 data, and complete disclosure of assurance information for subsidiaries included in the consolidated financial statements from 2029, based on 2028 data.

(VI) Implementation Status of Ethical Corporate Management and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and Reasons Therefor

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
I. Establishment of Ethical Corporate Management Policies and Programs (I) Has the Company established ethical corporate management policies approved by the Board of Directors, and expressly stated in its rules, regulations, and external documents its ethical corporate management policies and practices, as well as the commitment of the Board of Directors and senior management to actively implement such management policies? (II) Has the Company established a mechanism for assessing the risk of unethical conduct, regularly analyzed and assessed business activities within its business scope that are at higher risk of unethical conduct, and formulated programs to prevent unethical conduct accordingly, with such programs covering at least the preventive measures for the acts listed in Paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies”? (III) Has the Company clearly specified operating procedures, conduct guidelines, disciplinary actions for violations, and grievance systems in its programs to prevent unethical conduct, implemented such programs accordingly, and	✓		(I) The Company complies with the Company Act, relevant regulations applicable to TWSE/TPEx listed companies, and other laws and regulations relating to business conduct as the basic premise for implementing ethical corporate management. (II) From time to time, the Company designates senior management personnel to participate in seminars on ethical corporate management held by the competent authorities, in order to strengthen the ethical corporate management and moral concepts of the Company’s management, and to ensure implementation in internal management and external business activities. (III) The Company’s internal control system expressly provides that the Company and its directors, managerial officers, employees, and de facto controllers shall not, in the course of performing their duties, directly or indirectly provide, promise, request, or accept any form	No deviation.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
regularly reviewed and amended the foregoing programs?			of improper benefits, including kickbacks, commissions, facilitation payments, or improper benefits provided to or received from customers, agents, contractors, suppliers, public officials, or other stakeholders through other channels.	
II. Implementation of Ethical Corporate Management (I) Does the Company evaluate the ethical records of its transaction counterparties and include ethical conduct clauses in contracts entered into with such counterparties? (II) Has the Company established a dedicated unit under the Board of Directors to promote ethical corporate management, and does such unit report to the Board of Directors on a regular basis, at least once a year, on its ethical corporate management policies, programs to prevent unethical conduct, and supervision of implementation? (III) Has the Company formulated policies to prevent conflicts of interest, provided appropriate channels for statements, and implemented them accordingly? (IV) Has the Company established effective accounting and internal control systems to	✓		(I) The Company conducts business activities in a fair and transparent manner. Before engaging in business dealings, the Company considers the legality of its agents, suppliers, customers, or other business transaction counterparties, and whether they have any record of unethical conduct, in order to avoid transactions with parties that have records of unethical conduct. (II) The Company has established an Audit Office. Internal auditors regularly audit the operation of corporate governance and prepare audit reports for submission to the Board of Directors. (III) The Company's directors and managerial officers recuse themselves from matters in which they have a conflict of interest. (IV) The Company has established an internal control system. To ensure the continued	No deviation.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
implement ethical corporate management, and does the internal audit unit formulate relevant audit plans based on the results of unethical conduct risk assessments, and conduct audits accordingly on compliance with the programs to prevent unethical conduct, or engage CPAs to perform such audits? (V) Does the Company regularly conduct internal and external education and training on ethical corporate management?			effectiveness of the design and implementation of the system, auditors conduct annual reviews and amendments to establish sound corporate governance and risk control mechanisms. (V) The Company currently does not regularly conduct internal or external education and training on ethical corporate management.	
III. Operation of the Company's Whistleblowing System (I) Has the Company established specific whistleblowing and reward systems, established convenient whistleblowing channels, and assigned appropriate dedicated personnel to handle reports involving the reported parties? (II) Has the Company established standard operating procedures for investigating whistleblowing matters, follow-up measures to be taken after completion of investigations, and relevant confidentiality mechanisms? (III) Has the Company adopted measures to protect whistleblowers from improper treatment as a result of whistleblowing?	✓		The Company has established an Audit Office to provide proper whistleblowing channels and duly keeps the identity of whistleblowers and the contents of reports confidential. For personnel who violate relevant rules, the Company will impose disciplinary actions in accordance with its internal management policies.	No deviation.
IV. Strengthening Information Disclosure Has the Company disclosed the contents of its Ethical Corporate Management Best Practice Principles and	✓		(I) The Company has established a website and provides annual report information to disclose the implementation status of the Company's ethical corporate management.	No deviation.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Therefor
	Yes	No	Summary Description	
the results of implementation on its website and the Market Observation Post System?			(II) The Company discloses information to the competent authorities and the public on the Market Observation Post System and the Company's website in a complete, fair, timely, and accurate manner.	
V. If the Company has established its own Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," please describe any deviations between its operation and the established principles: No deviation.				
VI. Other important information that facilitates understanding of the Company's implementation of ethical corporate management: None.				

(VII) Other material information that may enhance understanding of the status of corporate governance implementation may also be disclosed: None.

(VIII) Implementation Status of the Internal Control System

1. Internal Control Statement:

Solytech Enterprise Corporation

Internal Control Statement

Date: March 11, 2026

Based on the results of the Company's self-assessment, the Company hereby states the following with respect to its internal control system for 2025:

I. The Company acknowledges that establishing, implementing, and maintaining an internal control system are the responsibilities of the Company's Board of Directors and managerial officers, and the Company has established such a system. The purpose of the system is to provide reasonable assurance regarding the achievement of objectives relating to the effectiveness and efficiency of operations (including profitability, performance, and safeguarding of assets); the reliability, timeliness, and transparency of reporting; and compliance with applicable rules, laws, and regulations.

II. An internal control system has inherent limitations. No matter how well designed, an effective internal control system can only provide reasonable assurance regarding the achievement of the three objectives above. In addition, the effectiveness of an internal control system may change as the environment and circumstances change. However, the Company's internal control system has a self-monitoring mechanism. Once a deficiency is identified, the Company takes corrective action.

III. The Company determines whether the design and implementation of its internal control system are effective based on the criteria for determining the effectiveness of internal control systems prescribed in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (the "Regulations"). The internal control system criteria adopted in the Regulations divide the internal control system into five components based on the process of management control: 1. control environment; 2. risk assessment; 3. control activities; 4. information and communication; and 5. monitoring activities. Each component further includes several items. Please refer to the Regulations for the aforementioned items.

IV. The Company has adopted the aforementioned internal control system criteria to evaluate the effectiveness of the design and implementation of its internal control system.

V. Based on the evaluation results described above, the Company believes that, as of December 31, 2025, the design and implementation of its internal control system (including supervision and management of subsidiaries) were effective. Such system includes internal controls relating to understanding the degree of achievement of objectives concerning the effectiveness and efficiency of operations, and ensuring that reporting is reliable, timely, transparent, and compliant with applicable rules, laws, and regulations. The system can reasonably assure the achievement of the aforementioned objectives.

VI. This Statement shall constitute a principal part of the Company's annual report and prospectus and shall be made public. If any of the public contents above contains misrepresentations, concealments, or other illegal matters, the Company will be subject to legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

VII. This Statement was approved by the Company's Board of Directors on March 11, 2026. Among the seven directors present, none expressed a dissenting opinion, and all other directors agreed with the contents of this Statement. This statement is hereby made accordingly.

Solytech Enterprise Corporation

Chairman: Cheng, Chieh / Signature

General Manager: Cheng, Hsiang / Signature

2. Where the Company has engaged CPAs to conduct a special audit of the internal control system, the CPA audit report shall be disclosed: None.

(IX) Major Resolutions of the Shareholders' Meetings and Board of Directors in 2025 and up to the Publication Date of the Annual Report:

1. Resolutions and Implementation Status of the 2025 Annual General Meeting

Meeting Time: 9:00 a.m., Friday, June 20, 2025

Ratification Items

Proposal 1 Proposed by the Board of Directors

Proposal: The Company's 2024 Business Report and financial statements are submitted for ratification.

Resolution: The voting results of the shareholders present were as follows. The number of votes in favor exceeded the statutory threshold, and the proposal was approved as proposed.

Total voting rights at the time of voting	Voting Results			Percentage of voting rights represented by shareholders present (%)
87,176,924 votes	Votes in favor: (votes cast electronically:	86,113,425 3,873,983	votes votes)	98.78%
	Votes against: (votes cast electronically:	59,376 59,376	votes votes)	0.06%
	Invalid votes:	0	votes	0.00%
	Votes abstained/not cast: (votes cast electronically:	1,004,123 1,004,123	votes votes)	1.15%

Implementation status: After the shareholders' meeting, the Company made an announcement on the Market Observation Post System in accordance with the law.

Proposal 2 Proposed by the Board of Directors

Proposal: The Company's 2024 deficit compensation proposal is submitted for ratification.

Resolution: The voting results of the shareholders present were as follows. The number of votes in favor exceeded the statutory threshold, and the proposal was approved as proposed.

Total voting rights at the time of	Voting Results			Percentage of voting rights
87,176,924 votes	Votes in favor: (votes cast electronically:	86,098,096 3,858,654	votes votes)	98.76%
	Votes against: (votes cast electronically:	75,565 75,565	votes votes)	0.08%
	Invalid votes:	0	votes	0.00%
	Votes abstained/not cast: (votes cast electronically:	1,003,263 1,003,263	votes votes)	1.15%

Implementation status: After the shareholders' meeting, the Company made an announcement on the Market Observation Post System in accordance with the law.

Discussion Items

Proposal 1 Proposed by the Board of Directors

Proposal: Amendment to certain provisions of the Company's "Articles of Incorporation" is submitted for discussion.

Resolution: The voting results of the shareholders present were as follows. The number of votes in favor exceeded the statutory threshold, and the proposal was approved as proposed.

Total voting rights at the time of voting	Voting Results			Percentage of voting rights represented by shareholders present (%)
87,176,924 votes	Votes in favor: (votes cast electronically:	86,111,397 3,871,955	votes votes)	98.77%
	Votes against: (votes cast electronically:	59,509 59,509	votes votes)	0.06%
	Invalid votes:	0	votes	0.00%
	Votes abstained/not cast: (votes cast electronically:	1,006,018 1,006,018	votes votes)	1.15%

Implementation status: After the shareholders' meeting, the Company made an announcement on the Market Observation Post System in accordance with the law.

Proposal 2 Proposed by the Board of Directors

Proposal: Release of restrictions on non-competition for independent directors is submitted for discussion.

Resolution: The voting results of the shareholders present were as follows. The number of votes in favor exceeded the statutory threshold, and the proposal was approved as proposed.

Total voting rights at the time of voting	Voting Results			Percentage of voting rights represented by shareholders present (%)
87,176,924 votes	Votes in favor: (votes cast electronically:	86,012,167 3,772,725	votes votes)	98.66%
	Votes against: (votes cast electronically:	161,812 161,812	votes votes)	0.18%
	Invalid votes:	0	votes	0.00%
	Votes abstained/not cast: (votes cast electronically:	1,002,945 1,002,945	votes votes)	1.15%

Implementation status: After the shareholders' meeting, the Company made an announcement on the Market Observation Post System in accordance with the law.

2. Major Resolutions of the Board of Directors in 2025 and up to the Publication Date of the Annual Report

Minutes of the 4th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 10:30 a.m., Thursday, March 13, 2025

Proposal: The Company's 2024 "Evaluation of the Effectiveness of the Internal Control System" and "Internal Control System Statement."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company's 2024 Business Report, financial statements, and consolidated financial statements.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company's 2024 deficit compensation proposal.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Evaluation of the independence and competency of the attesting CPAs, and their appointment and remuneration.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Amendment to certain provisions of the Company's "Articles of Incorporation."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Scope of the Company's entry-level employees.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed amendment to certain provisions of the Company's "Internal Control System."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company's proposed acquisition of the right-of-use asset for leased real estate from related party Deer Computer Co., Ltd.
Resolution: In accordance with the law, except for Director Cheng, Hsiang, who had a personal interest in the proposal and therefore recused himself from the discussion and voting, the proposal was approved as proposed without objection after the Chairperson consulted the remaining directors present.

Proposal: Release of restrictions on non-competition for independent directors.
Resolution: In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

Proposal: Matters relating to the convening of the Company's 2025 Annual General Meeting.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Minutes of the 5th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 10:30 a.m., Tuesday, May 13, 2025

Proposal: Proposed application to Chang Hwa Bank, Siyuan Branch, for a short-term credit facility.

Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company's consolidated financial statements for the first quarter of 2025.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Renaming and amendment to provisions of the Company's "Corporate Social Responsibility and Environmental Code of Conduct."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed pre-approval for the attesting CPA firm and its network firms to provide non-assurance services to the Company and its subsidiaries.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed amendment to certain provisions of the Company's "Regulations Governing Directors' Remuneration."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed amendment to certain provisions of the Company's "Regulations Governing Managerial Officers' Remuneration."
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed adjustment to the payment of remuneration to the Company's managerial officers.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Minutes of the 6th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 10:30 a.m., Tuesday, August 12, 2025

Proposal: Proposed application to Bank of Taiwan, Xinzhuang Branch, for a comprehensive credit facility.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The consolidated financial statements for the second quarter of 2025.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Preparation and filing of the 2024 Sustainability Report.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Minutes of the 7th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 10:30 a.m., Wednesday, November 12, 2025

Proposal: Proposed application to E.SUN Bank for a comprehensive credit facility of NT$30 million.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The consolidated financial statements for the third quarter of 2025.
Resolution: The proposal was approved as proposed without objection after the Chairperson

consulted all directors present.

Proposal: Formulation of the “2026 Internal Audit Plan.”
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposal for the payment of 2025 year-end and performance bonuses to the Company’s managerial officers.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposed evaluation of the payment of remuneration to the Company’s directors and managerial officers for 2026.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Minutes of the 8th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 11:30 a.m., Wednesday, March 11, 2026

Proposal: The Company’s 2025 “Evaluation of the Effectiveness of the Internal Control System” and “Internal Control System Statement.”
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company’s 2025 Business Report, financial statements, and consolidated financial statements.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: The Company’s 2025 deficit compensation proposal.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Evaluation of the independence and competency of the attesting CPAs, and their appointment and remuneration.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Amendment to certain provisions of the Company’s “Articles of Incorporation.”
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Release of restrictions on non-competition for directors.
Resolution: In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

Proposal: Matters relating to the convening of the Company’s 2026 Annual General Meeting.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Minutes of the 9th Meeting of the 14th Board of Directors (Excerpt)

Meeting Time: 11:30 a.m., Wednesday, May 13, 2026

Proposal: The Company’s consolidated financial statements for the first quarter of 2026.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposal to Review the Company's Regulations and Policies Governing Compensation and Remuneration.
Resolution: The proposal was approved as proposed without objection after the Chairperson consulted all directors present.

Proposal: Proposal to Establish the Company's Policy Linking Executive Compensation to ESG-Related Performance Evaluations.

Resolution: In accordance with the law, recusal due to conflict of interest was implemented, and the relevant directors did not participate in the discussion or voting. The proposal was approved as proposed without objection by the remaining directors.

(X) Main Contents of Any Dissenting Opinions by Directors Against Major Resolutions Approved by the Board of Directors in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report, Where Such Opinions Were Recorded or Submitted in Writing: No such circumstance.

IV. Information on Fees Paid to CPAs

Monetary unit: NT$ thousand

Name of Accounting Firm	Names of CPAs	CPA Audit Period	Audit Fees (Note 1)	Non-Audit Fees (Note 2)	Total	Remarks
PricewaterhouseCoopers Taiwan	Wu, Jen-Chieh	January 1, 2025 to December 31, 2025	2,675	160	2,835	None
	Hu, Chih-Hua					

Note 1: Audit fees refer to fees paid by the Company to the attesting CPAs for the audit, review, secondary review of financial statements, and tax certification.
Note 2: Non-audit fees refer to service fees for the transfer pricing project.

(I) The amount of audit fees and non-audit fees paid to the attesting CPAs, their accounting firm, and affiliates, and the contents of non-audit services shall be disclosed: No such circumstance.

(II) Where the accounting firm was changed and the audit fees paid in the year of the change decreased compared with the audit fees paid in the year preceding the change, the amounts of audit fees before and after the change and the reasons shall be disclosed: No such circumstance.

(III) Where audit fees decreased by 10% or more compared with the preceding year, the amount, percentage, and reason for the decrease in audit fees shall be disclosed: No such circumstance.

(IV) The audit fees referred to in the preceding paragraph mean the fees paid by the Company to the attesting CPAs for the audit, review, secondary review, review of financial forecasts, and tax certification of financial reports: NT$2,675 thousand.

V. Information on Replacement of CPAs: As of the publication date of this annual report, there was no replacement of CPAs.

VI. The Company's Chairperson, General Manager, or Managerial Officers in Charge of Finance or Accounting Who Have Worked at the Accounting Firm of the Attesting CPAs or Its Affiliates in the Most Recent Year: No such circumstance.

VII. Changes in Shareholdings and Pledges of Shares by Directors, Managerial Officers, and Shareholders Holding More Than 10% of Shares in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report:

(I) Changes in Shareholdings of Directors, Managerial Officers, and Major Shareholders

Unit: shares

Title	Name	2025		Current Year up to April 27, 2026	
		Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Pledged	Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Pledged
Chairman and Chief Operating Officer	Cheng, Chieh	0	0	0	0
Director and General Manager	Cheng, Hsiang	0	0	0	0
Director	Cheng, Ken-Yi	0	0	0	0
Director	Lee, Kan-Jung	0	0	0	0
Independent Director	Chang, Ke-Hao	0	0	0	0
Independent Director	Huang, Kuo-Ming	0	0	0	0
Independent Director	Chien, Min-Yu	0	0	0	0
Deputy General Manager and Head of Finance and Accounting	Lin, Ta-Chun	0	0	0	0
Assistant General Manager	Tseng, Shih-Hsin	0	0	0	0
Corporate Governance Officer	Huang, Chia-Chun	0	0	0	0

(II) Counterparties to Share Transfers by Directors, Managerial Officers, and Shareholders Holding More Than 10% of Shares Who Are Related Parties: None.

(III) Changes in Pledges of Shares by Directors, Managerial Officers, and Shareholders Holding More Than 10% of Shares: None.

VIII. Information on the Relationships Among the Top Ten Shareholders, Including Related Party Relationships, Spousal Relationships, or Relationships Within the Second Degree of Kinship:

Date: April 27, 2026; Unit: thousand shares; Ratio: %

Shares / Name of Major Shareholder	Shares Held by the Shareholder		Shares Held by Spouse and Minor Children		Total Shares Held in the Name of Others		Names of Top Ten Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship, and Their Relationships		Remarks
	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Name	Relationship	
Cheng, Chieh	9,290	6.17	205	0.14	0	0	Cheng, Hsiang Lee, Kan-Jung	Brothers Sister-in-law / Brother-in-law	None
Cheng, Hsiang	8,737	5.80	1,144	0.76	0	0	Cheng, Chieh Lee, Kan-Jung	Brothers Husband and Wife	None
Chou, Chung-Hsien	1,850	1.23	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Hsu, Jen-Chung	1,740	1.16	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Hou, Hsien-Chung	1,520	1.01	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Kuo, Yu-Chin	1,238	0.82	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Lee, Kan-Jung	1,144	0.76	8,737	5.80	0	0	Cheng, Hsiang Cheng, Chieh	Husband and Wife Sister-in-law / Brother-in-law	None
Chang, Ching-Hui	1,010	0.67	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Yu, Hsiang-Yu	823	0.55	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None
Lee, Hsiu-Chin	714	0.48	(Note 2)	(Note 2)	(Note 2)	(Note 2)	None	None	None

Note 1: The shareholding ratio is calculated based on the shareholding information as of April 27, 2026, the most recent book closure date, and based on the total number of issued shares of 150,414,536 shares.

Note 2: The shareholder did not provide relevant information.

IX. Number of Shares Held in the Same Investee Enterprise by the Company, the Company's Directors and Managerial Officers, and Enterprises Directly or Indirectly Controlled by the Company, and the Combined Calculation of Comprehensive Shareholding Percentage:

Date: December 31, 2025; Unit: thousand shares; %

Investee Enterprise	Investment by the Company		Investment by Directors, Managerial Officers, and Directly or Indirectly Controlled Enterprises		Comprehensive Investment	
	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio
Ample Crown International Ltd. (Note 1)	49,390	100.00%	0	0	49,390	100.00%
Feng Yin Investment Co., Ltd. (Note 1)	1,450	100.00%	0	0	1,450	100.00%
Yuanta U.S. Treasury 20+ Year Bond ETF (Note 2)	540	0.00%	0	0	540	0.00%

Note 1: Refers to the Company's investments accounted for using the equity method.
Note 2: Refers to the Company's financial assets measured at fair value through profit or loss.

Three. Fundraising Status

I. Capital and Shares

(I) Source of Share Capital

1. Share Capital Formation

Unit: NT$ thousand, except issue price; thousand shares

Month/ Year	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Source of Share Capital	Payment of Share Capital with Assets Other Than Cash	Others
Before 2000	10	149,000	1,490,000	117,128	1,171,280	Initial capital upon incorporation, cash capital increases, and capitalization of earnings and capital surplus	0	None
2005.10	10	149,000	1,490,000	127,624	1,276,239	Capitalization of earnings and employees' bonuses (Note 1)	0	None
2006.05	10	149,000	1,490,000	128,508	1,285,079	Issuance of new shares upon conversion of employee stock options (Note 2)	0	None
2006.08	10	149,000	1,490,000	142,587	1,425,867	Capitalization of earnings and employees' bonuses (Note 3)	0	None
2007.01	10	149,000	1,490,000	142,597	1,425,967	Issuance of new shares upon conversion of employee stock options (Note 4)	0	None
2007.05	10	200,000	2,000,000	142,951	1,429,507	Issuance of new shares upon conversion of employee stock options (Note 5)	0	None
2007.10	10	200,000	2,000,000	153,573	1,535,727	Cash capital increase and issuance of new shares upon conversion of employee stock options (Note 6)	0	None
2007.12	10	200,000	2,000,000	153,578	1,535,777	Issuance of new shares upon conversion of employee stock options (Note 7)	0	None
2008.05	10	200,000	2,000,000	153,582	1,535,817	Issuance of new shares upon conversion of employee stock options (Note 8)	0	None
2008.07	10	200,000	2,000,000	153,731	1,537,307	Issuance of new shares upon conversion of employee stock options (Note 9)	0	None
2008.08	10	200,000	2,000,000	155,452	1,554,520	Issuance of new shares upon conversion of employee stock options (Note 10)	0	None
2009.12	10	200,000	2,000,000	175,452	1,754,520	Cash capital increase (Note 11)	0	None

Month/ Year	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Source of Share Capital	Payment of Share Capital with Assets Other Than Cash	Others
2010.05	10	200,000	2,000,000	176,701	1,767,010	Issuance of new shares upon conversion of employee stock options (Note 12)	0	None
2010.08	10	200,000	2,000,000	181,468	1,814,677	Capitalization of earnings and issuance of new shares upon conversion of employee stock options (Note 13)	0	None
2010.09	10	250,000	2,500,000	201,468	2,014,677	Cash capital increase (Note 14)	0	None
2017.12	10	250,000	2,500,000	150,415	1,504,145	Capital reduction to offset losses and issuance of common shares through private placement for cash capital increase (Note 15)	0	None
2019.08	10	350,000	3,500,000	150,415	1,504,145	Increase in authorized capital (Note 16)	0	None

Note 1: Approved by Letter Jing-Shou-Shang-Zi No. 09401196710 dated October 12, 2005.
Note 2: Approved by Letter Jing-Shou-Shang-Zi No. 09501080380 dated May 1, 2006.
Note 3: Approved by Letter Jing-Shou-Shang-Zi No. 09501184250 dated August 22, 2006.
Note 4: Approved by Letter Jing-Shou-Shang-Zi No. 09601009740 dated January 18, 2007.
Note 5: Approved by Letter Jing-Shou-Shang-Zi No. 09601108660 dated May 18, 2007.
Note 6: Approved by Letter Jing-Shou-Shang-Zi No. 09601249090 dated October 12, 2007.
Note 7: Approved by Letter Jing-Shou-Shang-Zi No. 09601319330 dated December 31, 2007.
Note 8: Approved by Letter Jing-Shou-Shang-Zi No. 09701113240 dated May 19, 2008.
Note 9: Approved by Letter Jing-Shou-Shang-Zi No. 09701185470 dated July 24, 2008.
Note 10: Approved by Letter Jing-Shou-Shang-Zi No. 09701220210 dated August 29, 2008.
Note 11: Approved by Letter Jing-Shou-Shang-Zi No. 10601165660 dated December 29, 2009.
Note 12: Approved by Letter Jing-Shou-Shang-Zi No. 09901096420 dated May 14, 2010.
Note 13: Approved by Letter Jing-Shou-Shang-Zi No. 09901181170 dated August 10, 2010.
Note 14: Approved by Letter Jing-Shou-Shang-Zi No. 09901199700 dated September 2, 2010.
Note 15: Approved by Letter Jing-Shou-Shang-Zi No. 10601165660 dated December 8, 2017.
Note 16: Approved by Letter Jing-Shou-Shang-Zi No. 10801092230 dated August 7, 2019.

2. Types of Shares

April 27, 2026; Unit: shares

Type of Shares	Authorized Capital				
	Outstanding Shares			Unissued Shares	Total
	Listed	Unlisted (Privately Placed Securities)	Total		
Common Shares	145,414,536	5,000,000	150,414,536	199,585,464	350,000,000

3. Information Related to the Shelf Registration System: Not applicable.

(II) List of Major Shareholders

Names, number of shares held, and shareholding ratios of shareholders with a shareholding ratio of 5% or more, or of the top ten shareholders by shareholding ratio:

Date: April 27, 2026; Unit: shares

Shares / Name of Major Shareholder	Number of Shares Held	Shareholding Ratio
Cheng, Chieh	9,290,500	6.17%
Cheng, Hsiang	8,737,838	5.80%
Chou, Chung-Hsien	1,850,000	1.23%
Hsu, Jen-Chung	1,740,000	1.16%
Hou, Hsien-Chung	1,520,000	1.01%
Kuo, Yu-Chin	1,238,000	0.82%
Lee, Kan-Jung	1,144,661	0.76%
Chang, Ching-Hui	1,010,486	0.67%
Yu, Hsiang-Yu	823,000	0.55%
Lee, Hsiu-Chin	714,000	0.48%

Note: The Company’s book closure period is from April 27, 2026 to June 25, 2026.

(III) Dividend Policy and Implementation Status

1. Dividend Policy: The Company’s Articles of Incorporation expressly provide for the dividend distribution policy as follows:

   The Company’s annual net income after tax shall be distributed in the following order:

   (1) Offset accumulated losses.

   (2) Appropriate 10% as legal reserve, unless the accumulated legal reserve has reached the Company’s paid-in capital.

   (3) Appropriate or reverse special reserve in accordance with laws and regulations. With respect to the appropriation of special reserve, if there is a net deduction from other equity items accumulated in prior periods and a net increase in the fair value of investment properties, the Company shall appropriate special reserve from prior-period undistributed earnings in the same amount. If the amount is insufficient, the shortfall shall be appropriated from current-period net income after tax, plus the amount of items other than current-period net income after tax included in current-period undistributed earnings.

The remaining balance may be combined with undistributed earnings from prior years as earnings available for distribution. The Board of Directors shall formulate an earnings distribution proposal. Where distribution is made through the issuance of new shares, the proposal shall be submitted to the shareholders' meeting for resolution before distribution.

In accordance with Article 240 of the Company Act, the Company authorizes the Board of Directors, with the attendance of at least two-thirds of the directors and approval by a majority of the directors present, to distribute all or part of the dividends and bonuses to be distributed, or all or part of the legal reserve and capital reserve prescribed under Article 241 of the Company Act, in cash, and report the same to the shareholders' meeting.

Taking into account the Company's future funding needs, long-term financial planning, and shareholders' demand for cash inflows, the Company shall appropriate no less than 10% of its earnings available for distribution each year as shareholders' dividends. However, where accumulated earnings available for distribution are less than 5% of paid-in capital, the Company may elect not to make any distribution. Shareholders' dividends may be distributed in cash or shares, with cash dividends accounting for no less than 10% of the total dividends. However, where the amount of cash dividends distributed per share is less than NT$1, all dividends may be distributed in the form of stock dividends.

2. Proposed Dividend Distribution at the Current Shareholders' Meeting: The Company's Board of Directors resolved not to distribute dividends for 2025, pending resolution by the shareholders' meeting.
3. Explanation of Any Expected Material Change in Dividend Policy: Not applicable.

(IV) Impact of the Proposed Stock Dividends at the Current Shareholders' Meeting on the Company's Operating Performance and Earnings Per Share: No dividend distribution is proposed at the current shareholders' meeting; therefore, there is no impact on the Company's operating performance.

(V) Employees' and Directors' Remuneration

1. Percentage or Range of Employees' and Directors' Remuneration Set Forth in the Articles of Incorporation:

Pursuant to Article 28 of the Company's Articles of Incorporation, the percentage or range of employees' and directors' remuneration is as follows:

If the Company records profit for the year, it shall appropriate 5% to 10% thereof as employees' remuneration, of which no less than 1% of profit shall be appropriated as employees' remuneration for entry-level employees, and no more than 3% thereof as directors' remuneration. Such remuneration shall be distributed after resolution by the Board of Directors and reported to the shareholders' meeting. However, if the Company still has accumulated losses, such losses shall first be offset.

Employees eligible to receive employees' remuneration in the form of shares or cash under the preceding paragraph may include employees of controlled or subordinate companies who meet certain conditions. The relevant regulations shall be formulated by the Board of Directors as authorized.

2. Basis for Estimating the Amount of Employees' and Directors' Remuneration for the Current Period: The Company's Board of Directors resolved not to distribute employees' and directors' remuneration for 2025.
3. Distribution of Remuneration Approved by the Board of Directors: The Company's Board of Directors resolved not to distribute remuneration for 2025.
4. Actual Distribution of Employees' and Directors' Remuneration for the Previous Year, Including Number of Shares Distributed, Amount, and Share Price, and Where There Is Any

Difference from the Recognized Employees' and Directors' Remuneration, the Difference, Reason, and Handling Thereof Shall Be Stated: Not applicable.

(VI) Status of the Company's Repurchase of Its Own Shares: None.

II. Status of Corporate Bonds: None.

III. Status of Preferred Shares: None.

IV. Status of Overseas Depositary Receipts: None.

V. Status of Employee Stock Options: None.

VI. Status of New Restricted Employee Shares: None.

VII. Status of New Share Issuance in Connection with Mergers and Acquisitions or Acquisition of Shares of Other Companies: None.

VIII. Implementation Status of Fund Utilization Plans: None.

Four. Operational Highlights

I. Business Activities

(I) Business Scope

1. Main Business Activities of the Company:
The Company's principal business activities are the production and sale of power supplies, computer cases, and electronic components.

2. Current Products and Revenue Breakdown:

Unit: NT$ thousand

Product Item	2025 Sales	Revenue Breakdown (%)
Power Supplies	154,225	84.44%
Computer Cases	26,356	14.43%
Others	2,060	1.13%
Total	182,641	100.00%

3. New Products Planned for Development:

Product Category	New Products Planned for Development
Power Supplies	· Development and manufacture of multiple series of power supply products under the Company's own gaming brand, Apexgaming, including the 80PLUS Platinum 1200W and 1000W GTR Plus Series, the 80PLUS Platinum 850W, 750W, and 650W GTR V2 Series, and the 80PLUS Gold 850W, 750W, and 650W GTI Series. These products are designed to fully meet different performance requirements. Whether for gamers, content creators, or high-performance computing users, they provide a stable and highly efficient power supply experience. Their competitive advantages include: **Compact design and lean manufacturing**: The products adopt a more compact standard ATX design, with a smaller chassis size than the previous generation, effectively saving internal case space and making them suitable for various system configurations. They can be easily installed in systems ranging from high-end gaming computers to workstations. At the same time, the optimized manufacturing process reduces raw material costs by 15%. While maintaining high quality, the products deliver high cost-performance, allowing users to obtain a superior product experience within their budgets. **High-efficiency architecture and stable output**: The products adopt an advanced half-bridge LLC resonant architecture and DC-to-DC design to achieve stable power conversion, reduce energy loss, and comprehensively improve power supply efficiency. The fan supports an automatic start-stop function, automatically adjusting its

	operating status based on actual load, effectively reducing noise and extending fan life. In addition, the products fully comply with Intel ATX 3.1 and PCIe 5.1 design specifications, ensuring seamless compatibility with the latest hardware and providing stable and reliable power support. **Optimized cooling and precise layout:** The internal components of the power supply are precisely designed with a clean and reasonable layout, significantly improving cooling efficiency. The highly efficient cooling design effectively reduces operating temperature, extends the service life of components, and prevents instability caused by overheating. In addition, the fan can operate silently under low-load conditions, ensuring quieter system operation. **Innovative process and high integration:** The products adopt high-efficiency planar transformers and an integrated design combining the resonant transformer and main transformer, improving the integration level of components on the PCBA board, reducing the number of components, simplifying the manufacturing process, significantly reducing manufacturing costs, and improving production efficiency. At the same time, the innovative process effectively reduces electromagnetic interference, ensuring stable current output and providing durable and stable power support for users' systems. **As the world enters the AI era and faces ESG sustainable development issues, the R&D team has developed the first AI-compliant power supply, which has obtained utility model patent certification from the Taiwan Intellectual Property Office, Ministry of Economic Affairs.**
Computer Cases	• Design and development of computer cases under the Company's own gaming brand, Apexgaming. • OEM/ODM server chassis products. • OEM/ODM slim PC cases and ATX tower computer cases.
Cooling Fans and Liquid Cooling Systems	• Design and development of high-airflow, low-noise cooling fans and all-in-one liquid coolers under the Company's own gaming brand, Apexgaming.
RV and Yacht Charging Cables	• Design and development of power supply cables under the Company's own brand, Apex Sports. The products cover high-amperage power supply cables for RVs, motorhomes, engines, and yacht shore power systems.
Photocatalyst Air Purifiers	• Design and development of air purifiers under the Company's own brand, HYPURE, covering a full series of air purifier products ranging from desktop, portable, and vehicle-use models to commercial-use models. • Application of the latest patented nano photocatalyst technology to Apexgaming-branded power supplies, computer cases, cooling fans, and other products, creating a healthy environment in which gaming systems can also purify the air at the same time.

(II) Industry Overview

1. Current Status and Development of the Industry

(1) Power Supplies Applicable to AI Servers

With the advent of the AI era, the world is also facing the challenges of ESG sustainable development. The R&D team is therefore more actively planning the development of AI Power specifications.

With the rapid development and widespread adoption of AI technology, the server market has undergone significant changes in recent years. Following the launch of ChatGPT, a trend of intelligent chatbots emerged, and the computing power behind AI technologies such as ChatGPT relies on powerful AI servers. An AI server is a specially designed and optimized server. Such servers may be equipped with one or more high-performance GPUs or NVIDIA AI accelerator cards. AI servers excel at processing large volumes of data simultaneously and, as the fundamental equipment for enterprises to store massive amounts of data, will inevitably become a fiercely contested field among industry participants. Among them, the power supply within an AI server is also a key factor affecting AI server performance. This is because the hardware components in AI servers require significantly more power than those in general servers. Therefore, compared with general servers, power supplies for AI servers must provide greater power to drive these high-performance components, while also maintaining sufficient redundant power to respond to load fluctuations. Taking these requirements into consideration, the Company’s design team will continue to use the latest technologies to develop and launch power supplies with updated specifications, greater output wattage, higher conversion efficiency, safer protection mechanisms, and full suitability for the demanding operating environment of AI servers.

In addition, the Company has established cooperative relationships with professional power cable manufacturers to expand its product lines for RV and yacht power cables. The Company will target the large consumer markets in North America and China. At the same time, due to the impact of the COVID-19 pandemic, the need to maintain social distancing and avoid crowded enclosed spaces is also expected to indirectly drive demand for camping RVs. The Company remains optimistic about the challenges and business opportunities brought by the pandemic.

(2) Computer Cases

In the computer case industry, relevant technologies are already highly mature and competitive. In addition to its original metal processing capabilities, the Company has also cooperated with multiple manufacturers in recent years to carry out horizontal integration, integrate applications across different materials, and develop a more diversified range of related products.

(3) Gaming Computer Industry

With the rapid development of smartphones and mobile communication devices, PC purchasing behavior has changed, resulting in a sluggish PC market in recent years. However, sales of gaming PCs have grown against the trend. In addition to becoming a sales driver in the post-PC era, the gaming industry will also drive upstream and downstream peripheral industries, including computer cases and power supply products.

Gaming computers differ from general home computers. Gamers have high requirements for hardware, demanding not only hardware specifications themselves but also greater flexibility and personalization. The Company has comprehensive design and production capabilities. In addition to successively cooperating with major gaming brands, the Company has also launched its own brand, Apexgaming, to provide gamers with more diversified options and meet their needs.

In addition, health awareness among the public has increased year by year. Long-term computer use, whether for office work or gaming, can cause many adverse effects.

Therefore, in addition to the gaming cases and power supplies mentioned above, the Company has also launched a series of products, including gaming chairs, electric height-adjustable desks, anti-electromagnetic wave clothing, blue-light-blocking glasses, gaming wrist guards, nano photocatalyst power supplies/fan modules, and desktop air purifiers, with the aim of providing computer users with a comprehensive protection solution.

(4) Photocatalyst Air Purifiers

Since the COVID-19 pandemic, consumers in Taiwan have placed greater emphasis on purchasing air purifiers to improve indoor air quality. Although the wide variety of air purifier brands on the market claim to improve air quality and reduce the harm caused by viruses and bacteria, most solutions remain based on dust-collecting filters, which require replacement consumables and are not environmentally friendly.

To replace dust-collecting filter air purifiers, the Company will actively promote sustainable development by improving energy efficiency and using recycled materials with lower environmental impact. The Company has developed nano photocatalyst air purifiers and, through patent deployment and product planning, offers a range of air purifiers covering personal lightweight portable models, as well as household and commercial models.

To give consumers confidence and peace of mind in Solytech's products, the Company's products have received the "Gold Label for Air Purifiers" issued by the Taiwan Air Quality Health and Safety Association. This label is awarded only to products that receive favorable evaluations by industry experts in areas such as technological R&D, purification efficiency, quality assurance, and safety control.

2. Correlation Among the Upstream, Midstream, and Downstream Segments of the Industry

Upstream	Midstream	Downstream
Iron Materials Industry	Computer Cases	Personal Computers
Copper Foil Industry		
Chemical Raw Materials Industry	Motherboards	Industrial Computers
IC Industry		
Printed Circuit Board Industry	Power Supplies	Server Computers
Mold Industry		
Computer Software Industry	Other Computer Components	System Assembly

3. Product Development Trends and Competition

(1) Product Development Trends

A. Power Supplies

With the continuous advancement of technology, the PC power supply market in 2026 is expected to undergo several significant changes, focusing on efficiency, intelligence, sustainability, and user experience.

1. Higher energy efficiency standards: 80PLUS certification has virtually become a standard feature for PSUs, and new standards with even higher efficiency may be introduced. As global environmental awareness continues to rise, energy conservation and carbon reduction will become core objectives in PSU design.

2. Popularization of the ATX 3.1 standard: Intel's ATX 3.1 standard is expected to become fully popularized in 2025. In particular, support for PCIe 5.1 and PCIe 16-pin connectors will become more mature and stable, further meeting the needs of high-power GPUs.
3. Smarter power management systems: AI and machine learning technologies will be introduced into PSUs to achieve more efficient power regulation and load distribution, reduce energy waste, and enhance system stability.
4. Stronger digital control: AI-based digital power management will become mainstream, allowing users to monitor power output, temperature, and fan speed through dedicated AI software, and even automatically adjust output parameters based on load to achieve more refined power management.
5. Miniaturization and high power density design: With improvements in power conversion efficiency and advances in cooling technology, PSUs will develop toward smaller size and higher power density. Power supplies above 1000W may gradually become standard configurations for high-end PCs.
6. Sustainable development and environmentally friendly materials: Manufacturers will increasingly use recyclable materials and non-toxic substances to produce PSUs, and introduce repairable and modular designs to reduce the generation of electronic waste.
7. Enhanced safety and stability: PSUs will be equipped with more advanced protection mechanisms, including overvoltage, overcurrent, and short-circuit protection, and will be able to identify abnormal conditions more quickly to prevent system damage.

In the future, PC power supplies will no longer be merely power delivery devices, but intelligent, energy-saving, and highly integrated core system components. With technological advancement, PSUs will reach new levels in efficiency, stability, and environmental protection, meeting the future PC market's dual demand for high performance and sustainability.

B. Computer Cases and Gaming Peripherals

In addition to computer cases and gaming peripherals, the Company has developed its own brand. Going forward, the Company will place greater emphasis on the concept of "gaming health" to differentiate itself from other brands. The Company has already launched electric height-adjustable desks that can help prevent lower back pain caused by prolonged sitting.

C. Photocatalyst Air Purifiers

In the post-pandemic era, people in Taiwan have placed greater emphasis on the importance of air purification and on reducing the risk of being exposed to viruses again. Leveraging its technologies that have received multiple invention and utility model patents, Solytech has developed a series of products including desktop, portable, and vehicle-use models. The Company has also obtained Taiwan's first photocatalyst air purifier label certification, providing consumers in Taiwan with a reliable reference for making purchases with confidence. Going forward, the Company will further move toward household mobile and commercial-use products.

(2) Competition

In recent years, Taiwan's PC industry has relocated to China. Due to the low technical barriers in this industry, Chinese PC manufacturers have become the main competitors of Taiwan's PC industry, resulting in intense competition and reduced profitability. However, the high-end power supply market has relatively higher requirements for specifications and quality, and currently remains limited to a small number of competitors.

In addition, in response to industry competition in production lines for low-margin products, the Company will focus more on high-margin products and the global market deployment of its own brand, Apexgaming.

(III) Technology and R&D Overview

1. R&D Expenses Invested in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report

Unit: NT$ thousand

Year	2025	January–March 2026
R&D Expenses	6,063	1,311

2. Successfully Developed Technologies or Products

Product Category	Successfully Developed Technologies or Products
Power Supplies	• Successfully developed the 80PLUS Platinum 1200W and 1000W GTR Plus Series. • Successfully developed the 80PLUS Platinum 850W, 750W, and 650W GTR V2 Series. • Successfully developed the 80PLUS Gold 850W, 750W, and 650W GTI Series. • Compared with previous products, the competitive advantages of the successfully developed new products above include compliance with the latest Intel ATX 3.1 / PCIe 5.1 design specifications, smaller power supply size, lower raw material costs, a simple and reasonable internal component layout, more efficient internal cooling, a higher level of integration of PCBA components, fewer components, simplified manufacturing processes, reduced manufacturing labor costs, and improved production efficiency.
Computer Cases	• Developed several OEM mid- to high-end gaming cases. • Developed several slim small-form-factor cases. • Developed and applied special painting techniques. • Developed several new panel designs. • Developed several server chassis models.
Electric Height-Adjustable Desks	• Floor-standing electric height-adjustable desks • Desktop electric height-adjustable desks • Multi-monitor stands
Power Supply Cables	• External power cords for RVs • Charging cables for boats and yachts

Photocatalyst Air Purifiers	• ATX PC Bronze and Gold high-efficiency power supplies with air purification functions • Cooling fans with air purification functions • Computer cases with air purification functions • Desktop air purifiers with air purification functions • Vehicle air vent air purifiers with air purification functions • Cup-holder portable air purifiers with air purification functions • Wall-mountable smart nano photocatalyst air purifiers with air purification functions • Purifiers that can be additionally installed in VRV and indoor air-conditioning equipment • Indoor smart mobile air purifiers

(IV) Long- and Short-Term Business Development Plans

1. Short-Term Development Plans

(1) Actively develop the Company’s own gaming brand, Apexgaming.

(2) Actively develop the Company’s own air purifier brand, HYPURE.

(3) Provide customers and the market with comprehensive products and services needed to increase market share.

(4) Keep abreast of new product specifications and architectures to ensure the timely applicability of product specifications.

(5) Strengthen product integration, leverage existing channels to bundle primary and ancillary products for sales, and extend product sales.

2. Long-Term Development Plans

(1) Continue to improve manufacturing processes, strengthen production and manufacturing capabilities, enhance production technology and product quality, and reduce costs to improve the Company’s competitiveness.

(2) Enhance product design capabilities and shorten mold development time.

(3) Continue to actively develop major e-commerce platforms and customer bases across various major channels to increase market share.

(4) Continue to develop new products, pursue product diversification, and expand the customer base.

II. Market, Production, and Sales Overview

(I) Market Analysis

1. Sales Regions of Major Products

Unit: NT$ thousand

Region / Year	Domestic Sales	Export Sales					Total
		Asia			Americas	Others	
		Taiwan	China	Hong Kong	United States	Others	
2024	28,190	698	202,235	0	35,960	11,210	278,293
2025	25,313	715	114,206	0	33,176	9,231	182,641

2. Market Share of Major Products, Future Market Supply and Demand, and Growth Potential

In the future, in addition to gaming peripheral products, the Company's product development direction will also combine its manufacturing advantages with external design resources to expand into power supply cables for the RV and marine industries, as well as a series of nano photocatalyst air purification products. In terms of business and marketing, in addition to maintaining its existing OEM/ODM market, the Company will also actively develop its own brand, Apexgaming, to reduce uncertainties arising from brand customers. The Company is currently actively promoting and selling its products in global markets.

To further cultivate the future potential of a series of nano photocatalyst air purifier products, the Company has registered its own brand, "HYPURE," and is actively investing in the development of products related to air quality and health.

3. Competitive Advantages, Favorable and Unfavorable Factors for Future Development, and Response Measures

(1) Competitive Advantages:

Power Supplies	• Possess a strong design team capable of keeping abreast of the latest power supply design specifications and technologies in a timely manner, continuously achieving breakthroughs based on existing technologies, and designing highly competitive products. Provide customers with various design support services and application technologies for overall product integration. • Maintain professional electromagnetic compatibility and safety testing personnel and laboratories. Through experienced engineers familiar with applicable laws and regulations, testing is conducted at the product development stage, effectively shortening product testing and delivery time, frequency, and costs. • Maintain strong supply relationships with major suppliers, ensuring stable sources of supply, good quality, and proper control over delivery schedules and pricing. • Implement strict quality monitoring, quality control, and quality assurance, while continuously improving product design to effectively enhance customer satisfaction.
Computer Cases	• Comprehensive product lines: The Company offers a full range of desktop personal computer cases in various sizes and types, and is also a professional manufacturer of power supplies, meeting customers' one-stop purchasing needs and contributing to market expansion and revenue growth. • Stable quality: The Company's major customers are primarily in the European and U.S. markets, where product requirements are stringent. The Company has received strong recognition for its quality, delivery schedule, pricing, and development capabilities, thereby establishing long-term and stable business relationships and maintaining steady growth. • Strong development team: The Company's R&D personnel have many years of product development experience and possess solid capabilities in mold design, production and manufacturing, and exterior styling, enabling the Company to complete various new products within the shortest possible time.

Gaming Computers (Own-Brand Business)	• The Company fully leverages its advantages in design, manufacturing, and production. Over the past two decades, the Company has established relevant business channels around the world. In recent years, with the rise of e-commerce, sales channels for information technology products have gradually shifted to e-commerce platforms, creating favorable opportunities for new brands. • For gamers, computer cases and power supply products have become fully standardized products, and most gamers do not have a high degree of dependence on existing brands. Leveraging its production and cost advantages, the Company directly faces channels and consumers with the value proposition of “self-manufactured and self-sold, with the highest cost-performance ratio.” Together with related supporting marketing strategies, this creates stronger sales channels for the Company.
Photocatalyst Air Purifiers	• The Company’s products have passed testing by world-class certification institutions, including SGS and TÜV. The Company is also the only company certified by the Taiwan Photocatalyst Industry Association for photocatalyst technology combined with EU IEC/EN 62471 photobiological safety testing. The UVA ultraviolet light used is harmless to human eyes and skin, enabling the Company to develop a series of highly efficient photocatalyst air purifier products for sterilization and deodorization. • The Company has obtained a total of three invention patents and eight utility model patents, and its products are currently being actively promoted by relevant government agencies.

(2) Favorable Factors:

- The Company continues to invest in research on product application support technologies, professional talent development, and equipment, thereby providing integration technologies for power supply hosts and peripheral add-on equipment.
- The Company’s ability to design key components and develop high-end products further secures future sources of profitability.
- The Company has established stable supply relationships with major raw material suppliers, with good quality and better control over delivery schedules and pricing. Production is arranged by order batch, and raw material delivery schedules are strictly controlled to reduce inventory pressure.
- The Company has sales channels distributed globally, enabling it to actively collect market trends, design and develop products according to customer needs, and maintain long-term and strong cooperative relationships with customers.

(3) Unfavorable Factors:

In recent years, tariff issues and rising raw material prices, labor shortages, increasing wage costs, and difficulties in cultivating R&D and technical personnel have led to a relative increase in operating costs. The prevalence of low-cost computers has compressed prices for computer peripherals, affecting profitability. The continued escalation of U.S.-China trade tariffs has also had a significant impact.

(4) Response Measures:

A. Power Supplies

- To ensure product quality, verification and improvement during the design stage are extremely important. Accordingly, the Company has established rigorous and effective verification procedures.
- To effectively ensure product life and extend product value, in addition to product management, the Company can effectively control important technical documents relating to product design, changes, and manufacturing processes, reduce development and design costs, and enhance advantages in product quality.
- The Company values customer satisfaction and the expansion of international competitiveness. From a global perspective, the Company works with suppliers, customers, and all departments of the Company to complete its global supply chain deployment.
- The Company regards customers as partners, jointly participates in product development and design, enhances technical R&D capabilities, and reduces production costs.
- As the world enters the AI era, the R&D team has developed the first AI-compliant power supply, which has obtained utility model patent certification from the Taiwan Intellectual Property Office, Ministry of Economic Affairs.

  a. Artificial Intelligence Power Supply Device (Certificate No. M660693)

B. Computer Cases

- The Company has outsourced its computer case business, enabling effective control of production costs and allowing the Company to focus on design and business development.
- The production base and plant area for computer cases have been replanned, and assets have been effectively allocated and utilized.

C. RV, Motorhome, and Yacht Power Supply Cables

- In response to the current global impact of COVID-19, personal lifestyle habits have changed worldwide, with people reducing gatherings and placing greater emphasis on personal leisure travel, thereby driving demand for RVs and motorhomes.

D. Nano Photocatalyst Power Supplies / Fan Modules and Desktop Air Purifiers

- Due to the outbreak of COVID-19, pandemic prevention policies have received global attention, and people have avoided entering crowded public places. Accordingly, the Company's R&D team developed a series of nano photocatalyst products, which have obtained multiple utility model patent certifications from the Taiwan Intellectual Property Office, Ministry of Economic Affairs:

  Invention Patents:

  a. Heat dissipation device configured to provide air purification (Publication/Patent Number: I742797)
  b. Host apparatus configured to provide air purification (Publication/Patent Number: I779330)
  c. Composite structure of air purifier (Publication/Patent Number: I790064)

  Utility Model Patents:

  d. Heat dissipation apparatus capable of purifying air (Publication/Patent Number: M603770)
  e. Host equipment capable of purifying air (Publication/Patent Number: M608796)
  f. Composite structure of air purifier (Publication/Patent Number: M625313)

g. Composite photo-catalyst filter screen and sterilization device thereof (Publication/Patent Number: M618264)
h. Vehicle air conditioner photocatalyst air purification device (Publication/Patent Number: M619500)
i. China National Intellectual Property Administration: Invention Patent for Computer Power Supply with Photocatalytic Air Purification Effect (Certificate No. 7250629)
j. Air conditioner with air purification function (Publication/Patent Number: M631545)
k. Speaker with air purification function (Publication/Patent Number: M614439)

E. Nano Photocatalyst Power Supply Product Received a Chinese Invention Patent in August 2024

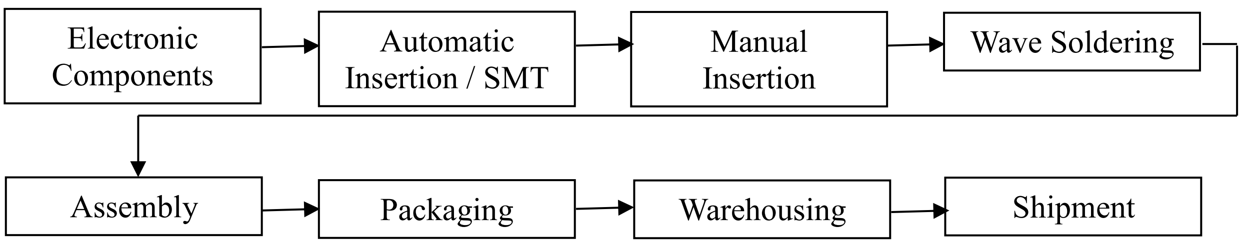
a. Computer power supply with photocatalytic air purification effect (Publication/Patent Number: 7250629)

(II) Important Uses and Production Process of Major Products

1. Important Uses of Major Products

Major Product	Important Uses
Power Supplies	Provide stable voltage to drive the operation of electronic instruments and equipment.
Computer Cases	Necessary components for the installation of computer hosts.
Photocatalyst Air Purifiers	Improve air quality, reduce the harm caused by viruses and bacteria in the environment, and provide highly efficient odor removal.

2. Production Process of Power Supplies



(III) Supply Status of Major Raw Materials

Product	Major Raw Materials	Major Suppliers
Power Supplies	Electronic wires and transformers	Ming Chuang Electronics; Ya Da Technology

(IV) List of Major Suppliers and Customers

Names of customers accounting for 10% or more of the total purchases or sales in either of the most recent two fiscal years, and the purchase or sales amounts and ratios, together with explanations of the reasons for increases or decreases:

1. Information on Major Suppliers for the Most Recent Two Fiscal Years

Unit: NT$ thousand

	2024				2025				January–March 2026 (Note 2)			
Item	Name	Amount	Percentage of Net Purchases for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Purchases for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Purchases for the Current Year up to the End of the Preceding Quarter (%)	Relationship with the Issuer
1	Others	192,167	100.00	None	Company AD	14,043	11.20	None	Company AD	2,104	15.62	None
2					Company V	13,537	10.80	None	Others	11,367	84.38	None
3					Others	97,755	78.00	None				
Total	Net purchases	192,167	100.00		Net purchases	125,335	100.00		Net purchases	13,471	100.00	

Note 1: Names of suppliers accounting for 10% or more of total purchases in the most recent two fiscal years, and the purchase amounts and ratios, shall be listed. However, where the supplier name may not be disclosed due to contractual arrangements, or where the transaction counterparty is an individual and not a related party, a code may be used instead.

Note 2: As of the publication date of the annual report, if a listed company or a company whose shares are traded on the business premises of securities firms has the most recent financial information audited and certified or reviewed by CPAs, such information shall also be disclosed.

Explanation of Changes in Major Suppliers:

As specifications in the gaming power supply market continue to be revised and innovated, manufacturers of major production materials have changed in response to specification adjustments and production scheduling needs. As a result, purchase amounts from suppliers in 2024 were dispersed, and no supplier accounted for more than 10% of total purchases. In 2025, the rise of the AI server market drove significant growth in demand for graphics cards and DDR, resulting in market supply-demand imbalances. This indirectly affected demand in the gaming power supply market. In addition, certain technologies for newly developed models had not yet fully matured, leading to a decline in orders and a corresponding decrease in purchase amounts.

(1) Company AD is a supplier of electronic wires, a major production material for gaming power supplies. Electronic wires are one of the higher-value components in PSU manufacturing. Due to their relatively high procurement cost, although total purchases declined in 2025, Company AD still accounted for more than 10% of total purchases.

(2) Company V is a manufacturer of PC computer cases. In recent years, the global PC market has continued to decline, causing not only a rapid contraction in sales volume of computer case products, but also a significant decrease in order demand, as the Group’s main sales channel for computer cases is in the United States and was further affected by tariff policies in 2025. Although overall procurement demand for computer cases declined significantly in 2025, the products are high unit-price items and therefore still accounted for 10% of total purchases.

2. Information on Major Customers for the Most Recent Two Fiscal Years

Unit: NT$ thousand

	2024				2025				January–March 2026 (Note 2)			
Item	Name	Amount	Percentage of Net Sales for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Sales for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Sales for the Current Year up to the End of the Preceding Quarter (%)	Relationship with the Issuer
1	Company O	30,637	11.01	None	Company O	34,112	18.68	None	Company AE	5,520	25.07	None
2	Others	247,656	88.99	None	Others	148,529	81.32	None	Company O	2,698	12.26	None
3									Others	13,796	62.67	None
Total	Net sales	278,293	100.00		Net sales	182,641	100.00		Net sales	22,014	100.00	

Note 1: Names of customers accounting for 10% or more of total sales in the most recent two fiscal years, and the sales amounts and ratios, shall be listed. However, where the customer name may not be disclosed due to contractual arrangements, or where the transaction counterparty is an individual and not a related party, a code may be used instead.

Note 2: As of the publication date of the annual report, if a listed company or a company whose shares are traded on the business premises of securities firms has the most recent financial information audited and certified or reviewed by CPAs, such information shall also be disclosed.

Explanation of Changes in Major Customers:
There was no material change in the Company’s major customers for the year compared with 2024. However, overall revenue in 2025 declined compared with 2024, mainly because demand for product specifications of older power supply models gradually decreased, while certain technologies for newly developed models had not yet fully matured, resulting in reduced customer orders.

III. Employee Information for the Most Recent Two Fiscal Years and up to the Publication Date of the Annual Report

Year		2024	2025	Current Year up to May 13, 2026
Number of Employees	Sales and	10	9	9
	Engineering	3	3	3
	Administration	17	17	17
	Total	30	29	29
Average Age		49.66	50.65	51.02
Average Years of Service		15.9	17.39	17.76
Education Distribution Ratio	Ph.D.	0%	0%	0%
	Master’s	10.00%	10.34%	10.34%
	College /	76.67%	75.86%	75.86%
	Senior High	6.67%	6.9%	6.9%
	Below Senior	6.67%	6.9%	6.9%

IV. Information on Environmental Protection Expenditures

(I) Total Losses and Disciplinary Actions Due to Environmental Pollution in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report: In 2025 and up to the publication date of this annual report, the Company was not subject to any penalties or fines imposed by the competent authorities due to environmental incidents.

(II) Current and Future Response Measures and Possible Expenditures: Not applicable.

V. Labor-Management Relations

(I) Employee Welfare Measures, Continuing Education, Training, Retirement System and Implementation Status, Labor-Management Agreements, and Measures for Protecting Employees' Rights and Interests:

1. Employee Welfare Measures:
The Company provides concrete and diversified employee welfare benefits through the operations of the Company and the Employee Welfare Committee. Through sound employee welfare benefits and a positive working environment, the Company aims to boost employee morale and promote labor-management harmony.

1.1 Benefits Provided by the Company:
(1) Labor insurance and National Health Insurance
(2) Special annual leave
(3) Year-end bonuses
(4) Employee stock subscription
(5) Regular employee health examinations

1.2 Employee Welfare Committee:
(1) Group insurance
(2) Festival bonuses for the three major festivals
(3) Birthday bonuses
(4) Subsidies for weddings, funerals, and celebrations
(5) Employee gatherings

2. Employee Continuing Education:
The Company has established the "Employee Education and Training Regulations" to build an employee training system and create diversified learning channels, thereby enhancing employees' competencies and cultivating professional talent for the Company. The Company also conducts regulatory training in accordance with applicable laws and regulations and obtains relevant certificates.

3. Employee Training:
Employees have opportunities to be recommended by supervisors to participate in various training programs organized by external training institutions, enabling them to broaden their horizons and further enhance their knowledge and capabilities.

4. Employee Retirement System and Implementation Status:
The Company and its domestic subsidiaries have established a defined benefit retirement plan in accordance with the Labor Standards Act. The plan applies to the years of service of all regular employees prior to the implementation of the Labor Pension Act on July 1, 2005, as well as the subsequent years of service of employees who elected to continue to be subject to the Labor Standards Act after the implementation of the Labor Pension Act. For employees who meet the retirement requirements, pension payments are calculated based on years of service and the average salary for the six months prior to retirement. Two base units are granted for each full year of service within the first 15 years, inclusive, and one base unit is granted for each full year of service exceeding 15 years, subject to a maximum

cumulative total of 45 base units. The Company has made full contributions to the special account of the Labor Retirement Reserve Supervisory Committee at Bank of Taiwan.

5. Labor-Management Agreements and Measures for Protecting Employees' Rights and Interests:

   Adhering to the labor-management philosophy of "valuing senior employees and caring for new employees," the Company enrolls all employees in labor insurance, National Health Insurance, and group insurance, enabling them to enjoy rights to various insurance benefits. The Company has also established an Employee Welfare Committee, makes labor pension contributions in accordance with the law, and has formulated employee retirement regulations.

(II) Losses Suffered Due to Labor-Management Disputes in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report:

As the Company proactively implements employee welfare and safety measures, there have been no labor-management disputes in the most recent two years.

VI. Cybersecurity Management

(I) Description of the Cybersecurity Risk Management Framework, Cybersecurity Policy, Specific Management Plans, and Resources Invested in Cybersecurity Management:

To ensure information network security, prevent abnormal disasters in information systems and damage to computer files and data, and strengthen personal data protection, the Company sets forth below the risks that may be encountered in its operations and the corresponding response measures:

1. Virus Threats

   Sources of computer viruses may include websites visited, emails containing malware, removable storage media, malware downloads, and other sources. Therefore, the Company has established multi-layered defense and detection mechanisms. Internationally recognized antivirus systems are fully installed on endpoint devices, and centralized monitoring and protection are adopted to reduce the risk of malware infection and attacks.

2. Cyberattacks

   Internet hacker attacks have the most direct impact on business operations. Therefore, in addition to establishing necessary protection measures, including segmentation of important network segments, access authorization controls, firewalls, intrusion detection, and attack-blocking mechanisms, the Company also conducts regular and irregular vulnerability scans on websites providing external connection services, implements application protection, and carries out security vulnerability reporting and patching mechanisms, with the aim of minimizing vulnerabilities and the probability of attacks.

3. Operational Disruption

   The Company conducts necessary on-site and off-site backups and restoration drills for important operating services and data. In the event of unavoidable damage to, or interruption of, the main operating system or database, operations can be restored within the prescribed timeframes for different services.

4. Security Controls

   The Company has established mechanisms such as access control for important server rooms, identity authentication for system logins, password controls, and access authorization.

5. Cybersecurity Resources

   The Company has designated cybersecurity personnel responsible for information security, regularly reviews cybersecurity equipment, and allocates budget each year for the renewal and maintenance of cybersecurity equipment, including firewalls, endpoint antivirus systems, and backup storage systems.

(II) Losses Suffered, Possible Impact, and Response Measures Due to Major Cybersecurity Incidents in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report:

The Company conducts necessary on-site and off-site backups and restoration drills for important operating services and data. In the event of unavoidable damage to, or interruption of, the main operating system or database, operations can be restored within the prescribed timeframes for different services.

VII. Material Contracts

Parties, major contents, restrictive clauses, and commencement and expiration dates of supply and sales contracts, technical cooperation contracts, construction contracts, long-term loan agreements, and other material contracts sufficient to affect shareholders' rights and interests that remained valid as of the publication date of this annual report or expired in the most recent fiscal year: None.

Five. Review and Analysis of Financial Position and Financial Performance, and Risk Matters

I. Analysis of Financial Position

Unit: NT$ thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Current assets	1,430,117	1,390,230	(39,887)	(2.79)
Investments accounted for using the equity method	0	0	0	0
Property, plant and equipment	43,089	62,956	19,867	46.11
Intangible assets and other assets	238,307	224,414	(13,893)	(5.83)
Total assets	1,711,513	1,677,600	(33,913)	(1.98)
Current liabilities	136,511	88,101	(48,410)	(35.46)
Non-current liabilities	41,002	39,375	(1,627)	(3.97)
Total liabilities	177,513	127,476	(50,037)	(28.19)
Share capital	1,504,145	1,504,145	0	0
Capital surplus	585,480	0	(585,480)	(100.00)
Retained earnings	(739,490)	(146,209)	593,281	80.23
Other equity	108,176	88,615	(19,561)	(18.08)
Non-controlling interests	75,689	103,573	27,884	36.84
Total shareholders’ equity	1,534,000	1,550,124	16,124	1.05

Explanation of Changes:

1. Property, plant and equipment: Mainly due to the Group’s purchase of solar panel equipment in 2025.
2. Current liabilities and total liabilities: Mainly due to a decrease in trade payables to suppliers at the end of 2025 compared with the end of 2024.
3. Capital surplus and retained earnings: Mainly due to the use of capital surplus to offset losses in 2025.
4. Non-controlling interests: In 2025, a subsidiary purchased solar panel equipment and constructed a new warehouse. Half of the payments were borne by other shareholders holding 50% of the subsidiary’s shares, resulting in an increase in non-controlling interests.

II. Analysis of Financial Performance

(I) Main Reasons for Material Changes in Operating Revenue, Operating Income, and Income Before Tax in the Most Recent Two Fiscal Years:

Unit: NT$ thousand

Item \ Year	2024	2025	Increase / Decrease	
			Amount	%
Operating revenue	278,293	182,641	(95,652)	(34.37)
Operating costs	244,645	167,068	(77,577)	(31.71)
Gross profit	33,648	15,573	(18,075)	(53.72)
Operating expenses	112,850	111,365	(1,485)	(1.32)
Other operating income and expenses, net	0	0	0	0
Operating loss	(79,202)	(95,792)	(16,590)	(20.95)
Non-operating income and expenses	86,065	100,968	14,903	17.32
Income before tax	6,863	5,176	(1,687)	(24.58)
Income tax expense	388	153	(235)	(60.57)
Net income for the period	6,475	5,023	(1,452)	(22.42)
Other comprehensive income	24,814	(16,525)	(41,339)	(166.60)
Total comprehensive income for the year	31,289	(11,502)	(42,791)	(136.76)
Net income for the year attributable to owners of the parent	6,594	5,065	(1,529)	(23.19)
Total comprehensive income for the year attributable to owners of the parent	28,908	(11,760)	(40,668)	(140.68)

Explanation of Changes:

1. Operating revenue, operating costs, gross profit, and operating loss: Sales volume of high-wattage power supplies decreased in 2025 compared with 2024. Due to lower selling prices, operating revenue, operating costs, and gross profit all decreased compared with the previous year, while operating loss increased compared with the previous year.
2. Income tax expense: One of the Group’s subsidiaries in China was required to pay income tax after final settlement for 2024, but was not required to pay income tax after final settlement for 2025, resulting in a change in the ratio.
3. Income before tax, net income for the period, and net income for the year attributable to owners of the parent: As a result of the above, income before tax, net income for the period, and net income for the year attributable to owners of the parent in 2025 decreased compared with 2024.
4. Other comprehensive income: Mainly due to a decrease in exchange differences arising from the translation of financial statements of foreign operations resulting from foreign currency fund lending among the Group’s subsidiaries.
5. Total comprehensive income for the year and total comprehensive income for the year attributable to owners of the parent: As a result of the above, total comprehensive income for the year and total comprehensive income for the year attributable to owners of the parent in 2025 both decreased compared with 2024.

(II) Expected Sales Volume and Basis Thereof

The Company's major products are power supplies, computer cases, and other products. As the unit selling prices of various products differ significantly, it is not appropriate to use sales volume as the basis for measurement. However, in terms of the Company's overall sales, the Company aims to continuously develop new products in response to increased sales orders.

(III) Possible Impact on the Company's Future Finance and Operations and Response Plans

Reasons for changes in the Company's principal business activities, such as changes arising from adjustments in selling prices or costs, changes in the production and sales mix and volume, or replacement of old products with new products; and where material changes have occurred or are expected to occur in operating policies, market conditions, the economic environment, or other internal or external factors, the facts and impacts of such changes, their possible impact on the Company's future finance and operations, and response plans:

In recent years, basic wages in both Taiwan and China have increased. Demand for products exported to the United States will be severely impacted, resulting in a significant increase in direct or indirect operating costs. Given the substantial changes in industry competition, the Company is also provided with room for further consideration, enabling Solytech to adjust its future business model and set positive performance growth as its corporate objective.

The Company will integrate its existing resources with external resources in an appropriate manner to reduce costs, develop new customers, maintain existing customers, and establish sound cooperation models. The Company expects to prevail in the highly competitive industry and respond to the rapidly changing industry environment through information integration. Looking ahead, the Company will devote its full efforts to the development of new products and strengthen its management mechanisms in response to changes in the environment.

III. Analysis of Cash Flows

(I) Analysis of Changes in Cash Flows for 2025

Unit: NT$ thousand

Beginning cash balance	Net cash flows from operating activities for the year	Cash outflows for the year	Cash surplus (shortfall)	Remedial measures for expected cash shortfall
				Investment plans and financial management plans
984,574	(26,377)	(485,345)	499,229	None

Analysis of Changes in Cash Flows for the Year:

1. In 2025, income before tax was NT$5,176 thousand. After adding depreciation expense of NT$20,718 thousand and the decrease in accounts receivable, other receivables, and inventories of NT$15,237 thousand, and deducting the increase in interest income, the decrease in accounts payable, and the increase in net gains on financial assets measured at fair value of NT$23,009 thousand, NT$40,525 thousand, and NT$18,131 thousand, respectively, net cash outflows from operating activities amounted to NT$26,377 thousand.
2. For investing activities, after deducting "the increase in current financial assets measured at amortized cost" (namely, time deposits with maturities of more than three months) of NT$454,353 thousand, net cash outflows from investing activities amounted to NT$452,810 thousand.
3. Financing activities consisted of "repayments of lease principal," resulting in net cash outflows from financing activities of NT$8,870 thousand.
4. The effect of exchange rate changes increased by NT$2,712 thousand. Overall, net cash decreased by NT$485,345 thousand at the end of the period.

(II) Improvement Plan for Liquidity Shortfall: Not applicable.

(III) Cash Liquidity Analysis for the Coming Year

Unit: NT$ thousand

Beginning cash balance	Expected net cash flows from operating activities for the year	Expected cash inflows for the year	Expected cash surplus (shortfall)	Remedial measures for expected cash shortfall
				Investment plans and financing plans
499,229	34,856	86,562	585,791	None

Note 1: Operating activities: The Company expects to maintain operations and generate net cash inflows from operating activities after adding back "depreciation and amortization."

Note 2: Investment plans: No material investment plans.

Note 3: Financing plans: The Company has sufficient funds on hand and does not expect any material net cash inflows from financing activities.

IV. Impact of Major Capital Expenditures in the Most Recent Fiscal Year on Finance and Operations

(I) Utilization of Major Capital Expenditures and Sources of Funding: No such circumstance.

(II) Expected Benefits from Major Capital Expenditures: No such circumstance.

V. Investment Policy in the Most Recent Fiscal Year, Main Reasons for Profit or Loss, Improvement Plans, and Investment Plan for the Coming Year

Unit: NT$ thousand

Description / Item	Amount	Policy	Main Reasons for Profit or Loss	Improvement Plan	Investment Plan for the Coming Year
Ample Crown International Ltd.	8,027	Investment in China	Following the adjustment of the operating structure of the subsidiary in China, the subsidiary continued to generate profit in 2025, together with interest income from the offshore company.	Continue to strengthen operational management of subsidiaries and revitalize corporate assets.	None

VI. Analysis and Assessment of Risk Matters

(I) Impact of Changes in Interest Rates and Exchange Rates, and Inflation on the Company's Profit or Loss, and Future Response Measures:

1. Interest Rate Changes

   NT dollar borrowing rates are relatively low, and the Company has no bank borrowings. Therefore, interest burden and changes in interest rates have minimal impact on profit or loss. In the future, the Company's business operations will continue to be managed in accordance with its operating plan. The finance department will closely monitor changes in interest rates and maintain close contact with banks to secure preferential and flexible borrowing rates, thereby reducing the impact of interest rates.

2. Exchange Rate Changes

As the Company is export-oriented, exchange rate fluctuations affect both the Company's revenue and profitability. To hedge the risk of exchange rate fluctuations, the finance department is responsible for managing the Company's exchange rate risk, closely monitoring market trends, and taking bank opinions into consideration. The Company will evaluate foreign exchange hedging instruments in a timely manner and strictly control and monitor foreign currency positions and risk management measures, with the aim of reducing the impact of exchange rate fluctuations on the Company's profitability.

3. Inflation

The Company will continue to endeavor to reduce various costs, closely monitor the supply, demand, and price changes of raw materials and supplies, adjust inventories in a timely manner, and seek to reduce operating costs, with the aim of minimizing the impact on profit or loss. The Company will continue to closely monitor future inflation trends and appropriately adjust product selling prices and raw material inventory levels.

(II) Policies on High-Risk and Highly Leveraged Investments, Lending Funds to Others, Endorsements and Guarantees, and Derivatives Transactions, Main Reasons for Profit or Loss, and Future Response Measures:

1. The Company has established the "Procedures for Lending Funds to Others" and the "Procedures for Endorsements and Guarantees" as the policy basis for lending funds to others and conducting endorsement and guarantee transactions. In 2025, the Company did not have any material matters involving lending funds to others or endorsement and guarantee transactions.

2. The Company has established the "Procedures for Acquisition or Disposal of Assets" as the policy basis for conducting derivatives transactions. In the future, the Company's finance department will continue to monitor foreign exchange trends and operate foreign exchange hedging instruments in a timely manner, with the aim of reducing the impact of exchange rate fluctuations on the Company's profitability.

(III) Future R&D Plans and Expected R&D Expenses:

To respond to market changes and competition, create product differentiation, and build competitive advantages, in addition to maintaining its core PC business, the Company will also actively expand into non-PC-related industries, such as electric height-adjustable desks, power supply cables for camping RVs and yachts, and nano photocatalyst air purification products. During this transformation process, cooperation among high-end front-end R&D teams is required. As most products are outsourced to OEMs, the Company will focus internally on the design and development of new products, with the aim of providing customers with better services and creating higher value-added revenue. Expected R&D expenses for 2026 are NT$10 million.

(IV) Impact of Major Domestic and Foreign Policy and Legal Changes on the Company's Finance and Operations, and Response Measures

The Company has designated dedicated personnel responsible for tracking and understanding amendments to government policies and various laws and regulations. The Company remains highly attentive to domestic and foreign policy developments and legal changes and maintains appropriate response capabilities. Therefore, policy developments and legal changes in the most recent fiscal year did not have a material impact on the Company's finance or operations.

(V) Impact of Technological Changes, Including Cybersecurity Risks, and Industry Changes on the Company's Finance and Operations, and Response Measures

Technological changes have led to the widespread use of personal mobile devices. For personal mobile devices, the Company adopts internal and external network segregation and prohibits personal mobile devices from directly accessing the Company's internal network. Access must be filtered through cybersecurity equipment such as firewalls, intrusion detection systems, antivirus detection, and security authentication. Over the years, the

Company has been committed to R&D and has invested substantial manpower, resources, and funds each year. In line with industry development trends, the Company develops new manufacturing process technologies and new materials to ensure its competitive advantages over industry peers.

(VI) Impact of Changes in Corporate Image on Corporate Crisis Management, and Response Measures

The Company operates in a practical and prudent manner and has consistently maintained a sound corporate image. Therefore, there has been no impact on the Company due to changes in corporate image.

(VII) Expected Benefits, Possible Risks, and Response Measures for Mergers and Acquisitions: No such circumstance.

(VIII) Expected Benefits, Possible Risks, and Response Measures for Plant Expansion: No such circumstance.

(IX) Risks Associated with Concentrated Purchases or Sales and Response Measures: No such circumstance.

(X) Impact, Risks, and Response Measures Relating to Any Large-Scale Transfer or Change of Shareholdings by Directors or Major Shareholders Holding More Than 10% of Shares: No such circumstance.

(XI) Impact, Risks, and Response Measures Relating to Changes in Management Control: No such circumstance.

(XII) Litigation or Non-Litigation Matters: Where the Company, its directors, General Manager, de facto responsible person, major shareholders holding more than 10% of shares, or subsidiaries are involved in material litigation, non-litigation, or administrative disputes that have been finally adjudicated or are still pending, and the results of which may have a material impact on shareholders' equity or securities prices, the facts in dispute, amount in dispute, commencement date of litigation, main parties involved, and handling status as of the publication date of the annual report shall be disclosed: No such circumstance.

(XIII) Other Material Risks and Response Measures:

1. Network security: Strengthen firewalls and network controls to prevent virus intrusion.
2. Device security: Deploy endpoint antivirus software according to computer type and strengthen detection of malicious software behavior.
3. Data security: Implement data snapshot technology to prevent malicious virus tampering and implement the 3-2-1 data backup principle.

   As hackers' attack technologies continue to evolve rapidly and new methods are constantly emerging, malicious cyberattacks cannot be completely prevented. However, the Company has established considerable cybersecurity protection measures, with the aim of reducing the impact of cyber threats and attacks.

VII. Other Material Matters: None.

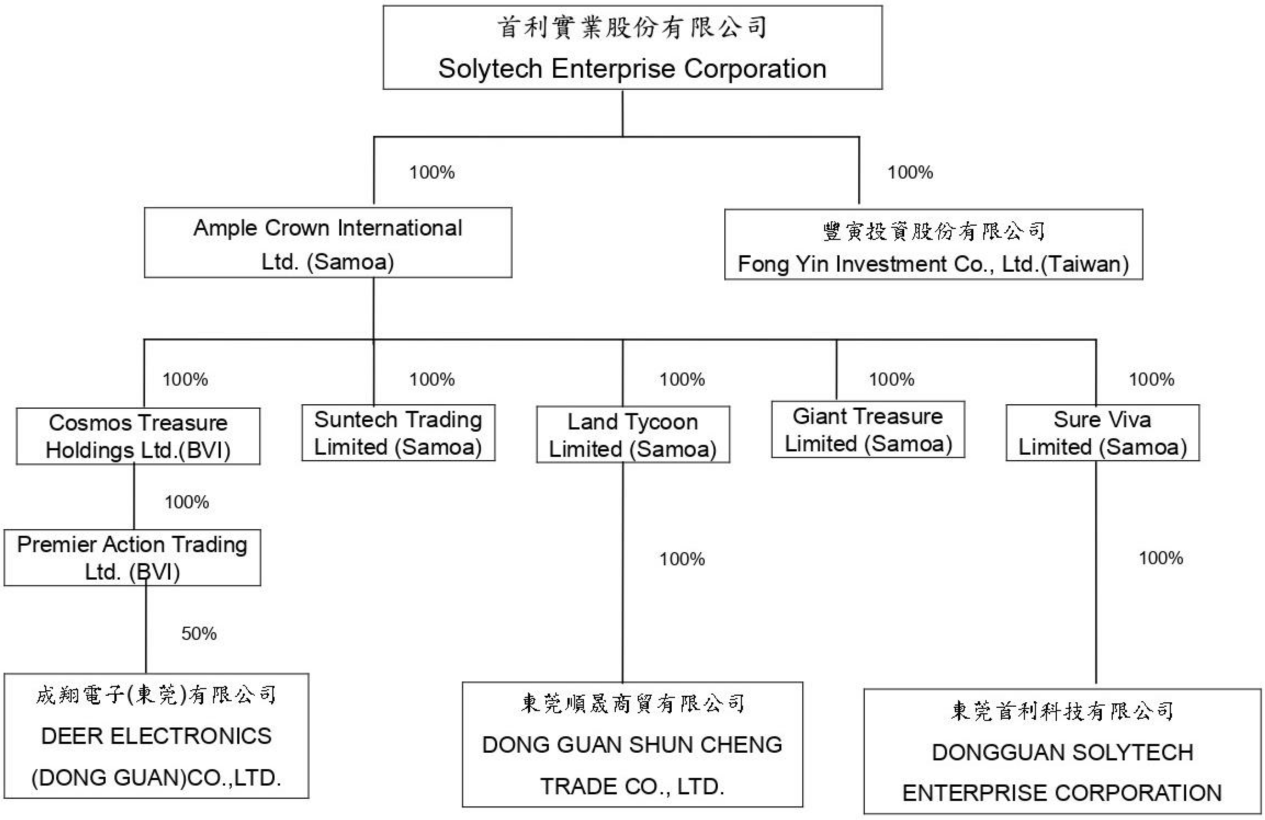
Six. Special Disclosure Items

I. Information on Affiliates

(I) Consolidated Business Report of Affiliates

1. Organizational Chart of Affiliates

December 31, 2025



2. Basic Information on Affiliates

Company Name	Original Date of Incorporation	Address	Paid-in Capital	Main Business Activities
Ample Crown International Ltd.	May 2, 2003	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road Apia, Samoa	US$49,390,004	Holding company
Feng Yin Investment Co., Ltd.	November 13, 2009	3F, No. 18, Wuquan 7th Road, Wugu District, New Taipei City	NT$14,500,000	Investment company
Cosmos Treasure Holdings Ltd.	July 2, 2004	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	US$47,220,000	Holding company
Suntech Trading Limited	October 31, 2003	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road Apia, Samoa	US$1	Order transfer company
Land Tycoon Limited	May 25, 2016	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road Apia, Samoa	US$70,001	Holding company
Giant Treasure Limited	May 25, 2016	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road Apia, Samoa	US$1	Holding company
Sure Viva Limited	May 25, 2016	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road Apia, Samoa	US$1	Holding company
Premier Action Trading Ltd.	January 1, 2005 (Note 1)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	US$27,720,000	Holding company
Deer Electronics (Dongguan) Co., Ltd.	January 1, 2005 (Note 1)	Hongmenshan Industrial Zone, Changshantou Village, Qingxi Town, Dongguan City, Guangdong Province, China	US$29,320,000	Production and sale of power supplies, adapters, converters, and other electronic products for computers
Dongguan Shunsheng Commercial Trading Co., Ltd.	February 28, 2020	No. 19, Jinpeng Road, Fenggang Town, Dongguan City, Guangdong Province, China	US$70,000	Purchase and sale of computer cases
Dongguan Solytech Technology Co., Ltd.	January 5, 2010	Hongmenshan Industrial Zone, Changshantou Village, Qingxi Town, Dongguan City, Guangdong Province, China	US$15,500,000	Production and sale of power supplies, adapters, converters, and other electronic products for computers

Note 1: Represents the acquisition date.

3. Information on the Same Shareholders of Companies Presumed to Have a Controlling and Subordinate Relationship: No such circumstance.

4. Information on Directors, Supervisors, and General Managers of Affiliates

Company Name	Title	Name or Representative	Shareholding	Shareholding Ratio
Ample Crown International Ltd.	Director	Solytech Enterprise Corporation Representatives: Cheng, Chieh, Cheng, Hsiang, Li, Chen-Nan, etc.	49,390,004	100%
Feng Yin Investment Co., Ltd.	Directors and Supervisor	Solytech Enterprise Corporation Directors: Cheng, Hsiang, Cheng, Chieh, Chiou, Chih-Wei, etc. Supervisor: Lin, Ta-Chun	1,450,000	100%
Cosmos Treasure Holdings Ltd.	Director	Ample Crown International Ltd. Representatives: Cheng, Chieh, Cheng, Hsiang, Li, Chen-Nan, etc.	47,220,000	100%
Suntech Trading Limited	Director	Ample Crown International Ltd. Representatives: Cheng, Chieh, Cheng, Hsiang, Li, Chen-Nan, etc.	1	100%
Land Tycoon Limited	Director	Ample Crown International Ltd. Representative: Cheng, Chieh	70,001	100%
Giant Treasure Limited	Director	Ample Crown International Ltd. Representative: Cheng, Chieh	1	100%
Sure Viva Limited	Director	Ample Crown International Ltd. Representative: Cheng, Chieh	1	100%
Premier Action Trading Ltd.	Director	Cosmos Treasure Holdings Ltd. Representatives: Cheng, Chieh, Cheng, Hsiang, Li, Chen-Nan, etc.	27,720,000	100%
Deer Electronics (Dongguan) Co., Ltd.	Director	Premier Action Trading Ltd. Representative: Li, Chen-Nan	US$14,660,000 (Note 1)	50%
Dongguan Shunsheng Commercial Trading Co., Ltd.	Director	Land Tycoon Limited Representative: Yang, Shou-Wen	US$70,000 (Note 1)	100%
Dongguan Solytech Technology Co., Ltd.	Director	Sure Viva Limited Representative: Yang, Shou-Wen	US$15,500,000 (Note 1)	100%

Note 1: Deer Electronics, Dongguan Solytech, and Dongguan Shunsheng Commercial Trading do not actually issue shares; therefore, invested capital is presented instead.

5. Operating Overview of Affiliates

Unit: NT$ thousand

Company Name	Total assets	Total liabilities	Net worth	Operating revenue	Operating income	Profit or loss for the period
Ample Crown International Ltd.	611,878	0	611,878	0	(217)	8,027
Feng Yin Investment Co., Ltd.	17,045	0	17,045	0	0	(285)
Suntech Trading Limited	10,533	10,477	56	39,871	(1,515)	(1,553)
Cosmos Treasure Holdings Ltd.	1,010,243	1,195	1,009,048	0	(2,730)	(8,203)
Giant Treasure Limited	6,086	6,607	(521)	0	(1)	(521)
Land Tycoon Limited	(31,899)	0	(31,899)	0	0	(2,762)
Sure Viva Limited	(431,373)	0	(431,373)	0	0	17,420
Premier Action Trading Ltd.	244,401	0	244,401	0	(364)	7,892
Deer Electronics (Dongguan) Co., Ltd.	386,825	248,930	137,895	153,492	(39,432)	(1,204)
Dongguan Solytech Technology Co., Ltd.	22,357	453,730	(431,373)	0	(412)	17,420
Dongguan Shunsheng Commercial Trading Co., Ltd.	1,203	33,102	(31,899)	20,204	(4,063)	(2,762)
Shenzhen Qianhai Shunsheng Technology Co., Ltd.	53	1,023	(970)	0	(166)	(167)

(II) Consolidated Financial Statements of Affiliates

<u>Solytech Enterprise Corporation and Subsidiaries</u>

<u>Declaration on Consolidated Financial Statements of Affiliates</u>

For 2025, from January 1 to December 31, 2025, the companies required to be included in the consolidated financial statements of affiliates prepared by the Company in accordance with the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those required to be included in the consolidated financial statements of the parent and subsidiaries under International Financial Reporting Standard 10. The relevant information required to be disclosed in the consolidated financial statements of affiliates has been disclosed in the aforementioned consolidated financial statements of the parent and subsidiaries. Therefore, the Company does not separately prepare consolidated financial statements of affiliates.

This declaration is hereby made.

Company Name: Solytech Enterprise Corporation

Responsible Person: Cheng, Chieh

March 11, 2026

(III) Affiliate Report: Not applicable.

II. Status of Private Placement of Securities in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report: No such circumstance.

III. Other Matters Requiring Additional Disclosure: None.

Seven. Matters That Have a Material Impact on Shareholders’ Equity or Securities Prices as Specified in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act in the Most Recent Fiscal Year and up to the Publication Date of the Annual Report: None.

Solytech Enterprise Corporation

Responsible Person: Cheng, Chieh