Stock Code：6189

PROMATE ELECTRONIC CO., LTD

2025 Annual Report

Printed Date: March 31, 2026

MOPS:http://mops.twse.com.tw/

Website of the Company：https://www.promate.com.tw/

Spokesperson:

Name: Cheer Du

Title: President

Tel: (02)2659-0303

E-mail: service@promate.com.tw

Acting spokesperson:

Name: Jasmine Wu

Title: Finance Manager

Tel: (02)2659-0303

E-mail: service@promate.com.tw

Address and telephone of the head office:

Address: 4F No.32 Section 1, Huan Shan Road., Nei Hu District, Taipei City 11442, Taiwan (R.O.C)
Tel: (02)2659-0303(Representative number)

Address and telephone of branches:

Address: Unit 2, 3/F., Block B, Kong Nam Ind. Bldg., 603-609 Castle Peak Road, Tsuen Wan, N.T., Hong Kong
Tel: (852) 2331-8680

Name, address, website, and telephone number of the stock transfer agency:

Name: Stock Service Agent Department of Yuanta Securities Co., Ltd.
Address: B1, No. 67, Section 2, Dunhua South Road, Da'an District, Taipei, Taiwan, R.O.C.
Website: http:// www.yuanta.com.tw
Tel: (02) 2586-5859

Name of the CPA and the name, address, website, and telephone number or the accounting firm for financial

Name of CPA: CPA Kuo, Nai-Hua, CPA Chih,Jui-Chuan
Accounting firm name: Deloitte & Touche Taiwan
Address: 20F, No.100, Songren Rd., Xinyi Dist., Taipei 110016, Taiwan
Website: http://www.deloitte.com.tw
Tel: (02)2725-9988

Name of overseas stock exchange and method for accessing information on overseas negotiable securities: None

Company website: https：//www.promate.com.tw

Promate Electronic Co., Ltd.

Contents of 2025 Annual Report

I. Letter to Shareholders

Dear Shareholders:

Promate Electronic Co., Ltd.'s consolidated revenue for the fiscal year 2025 reached NT$29.695 billion, an decrease of 21.83% compared to the previous year's revenue of NT$ 37.99 billion. Operating profit was NT$1.44 billion, down by approximately NT$335 million from NT$1.775 billion in the previous year, representing a decline of about 18.89%. Net profit after tax for the period was NT$833 million, down by approximately 45.66% from NT$1.533 billion in 2024. Based on the outstanding shares of 2.638 billion, the basic earnings per share after tax were NT$2.73.

According to the latest World Economic Outlook released by the International Monetary Fund (IMF) in January 2026, the global economy is maintaining stability amid the divergent forces of shifting trade policies and surging technology investments. Global economic growth is projected at 3.3% and 3.2% for 2026 and 2027, respectively, with the 2026 forecast slightly revised upward due to a surge in AI-related investments in North America and Asia, fiscal support, and private sector adaptability. On the global inflation front, overall inflation is expected to continue declining from an estimated 4.1% in 2025 to 3.8% in 2026 and 3.4% in 2027, although the pace at which U.S. inflation returns to its target level is expected to be slower than that of other major economies. The Company's revenue distribution by operating region is: Europe, the Americas, and Asia (excluding China and Hong Kong) at 65.91%, and Mainland China (including China and Hong Kong) at 34.09%.

The semiconductor industry entered a historic period of expansion in 2025. The latest revised data from the World Semiconductor Trade Statistics (WSTS) shows that the global semiconductor market reached a production value of USD 795.6 billion in 2025, representing a year-on-year growth rate of 26.2%. This figure far exceeded earlier forecasts of 11.2% to 19%, reflecting that the pace of growth in demand for AI servers and data center infrastructure has far surpassed initial industry projections.

According to statistics from the Industrial Technology Research Institute's International Industry-Economy Knowledge Center, Taiwan's IC industry production value reached NT$6,522.5 billion in 2025, a year-on-year increase of 22.7%. The Institute further estimates that, driven by AI data centers, edge computing, and aggressive supply chain inventory build-up, semiconductor production value in 2026 will officially break through the NT$7 trillion threshold, reaching NT$7,715 billion, with the annual growth rate revised upward from 10% to 18.3%.

Promate remains committed to deepening its global market presence, having established comprehensive service locations in China, Japan, Brazil, Europe, and the United States. With sound corporate governance as its core, the Company implements various management regulations through the professional operations of the Audit Committee and Remuneration Committee. To safeguard shareholder value, the Company strictly adheres to the "Code of Ethical Conduct," "Principles of Integrity Management," and "Procedures and Guidelines for Integrity Management," ensuring that the management team and all employees internalize the principles of integrity in their daily operations. With regard to information transparency, the Company upholds the principles of fairness and completeness by establishing the "Financial and Non-Financial Information Management Regulations," and promptly and fully discloses material financial and operational information through its official website to ensure information symmetry for shareholders and stakeholders. All business strategies are thoroughly discussed and jointly resolved by the Board of Directors, translating the Company's high corporate governance objectives and sustainable business vision into practical business execution.

The Company's management team and all colleagues sincerely thank the shareholders for their support and encouragement. All colleagues throughout the Company will be even more pragmatic in their operations to safeguard shareholders' rights and interests, and look forward to the continued support and encouragement of all shareholders.

1. 2025 Business Report

(1) Business plan implementation results

Item	2025	2024	Increase (Decrease)	Rate of change %
Operating Revenue	29,694,781	37,989,786	(8,295,005)	(21.83)
Operating Profit	1,440,092	1,775,421	(335,329)	(18.89)
Net profit after tax	833,147	1,533,264	(700,117)	(45.66)

(2) Budget implementation

The Group has not disclosed its financial forecast in 2025, so there is no budget to be achieved.

(3) Financial revenue and expenditure and profitability analysis

Item		2025	2024
Financial structure (%)	Debt to asset ratio	56.68	59.13
	Long-term funds to fixed assets ratio	1,949.40	2,059.98
Liquidity (%)	Current ratio	171.46	166.28
	Quick ratio	121.64	121.13
	Times Interest Earned	8.62	8.84
Profitability	Return on assets(%)	1.85	10.17
	Return on equity	4.3	24.12
	Income before tax to paid-in capital ratio	40.14	87.81
	Net profit margin（%）	2.81	4.04
	Earnings per share(NT$)	2.73	5.38

(4) Research and development status

Research and development expenditures over the last three years

Unit: NT$1,000

	2023	2024	2025
R&D expenses	100,665	111,209	128,069
R&D expenses as a percentage of revenue	0.34%	0.29%	0.43%

The Company has successfully acted as the agent of domestic and foreign electronics major components products, with FAE and many R&D personnel, mainly to provide customers with technical support for the use of products, help customers save R&D expenses and shorten the product launching time, and provide customers with complete solutions, including the panel displays, wireless links, terminal servers, automotive electronic applications and application-specific chips, low-power-consumption and high-efficiency power management IC solutions, etc., focusing on the niche market segments to enhance the Company's added value.

2. 2026 Business Plan Summary

According to the latest World Economic Outlook released by the International Monetary Fund (IMF) in January 2026, the global economy is maintaining stability amid the divergent forces of shifting trade policies and surging technology investments. Global economic growth is projected at 3.3% and 3.2% for 2026 and 2027, respectively, with the 2026 forecast slightly revised upward due to a surge in AI-related investments in North America and Asia, fiscal support, and private sector adaptability. On the global inflation front, overall inflation is expected to continue declining from an estimated 4.1% in 2025 to 3.8% in 2026 and 3.4% in 2027, although the pace at which U.S. inflation returns to its target level is expected to be slower than that of other major economies. In terms of regional performance, emerging markets and developing economies are projected to maintain robust growth of 4.2% in 2026, while Asian economies, including Taiwan, are benefiting from surging technology investments, with strong semiconductor and equipment export performance offsetting the slowdown in momentum for other export categories. Key considerations indicate that despite the U.S. and China having reached a temporary truce on export control measures, the economic outlook remains skewed toward downside risks. A reassessment of market expectations regarding AI-driven productivity gains could trigger sharp adjustments in financial markets, and geopolitical tensions along with high levels of public debt continue to exert pressure on long-term interest rates. The Company will closely monitor the above macroeconomic developments and flexibly adjust its business strategies to safeguard the long-term interests of shareholders.

(1) Operating strategy & Important production and sale policies

1) Implement the enterprise sustainable management, strengthen the employees' humanistic quality, enhance the integration of work and life, and continue to enrich the professional skills and strengthen the partnership with upstream and downstream manufacturers, jointly create the added value, create a win-win cause, and pursue the sustainable operation.

2) Provide the customers a complete supply plan to coordinate with the downstream system manufacturer's production plan, help the customers to shorten the product development time, provide a complete solution to the customer, make the customers more focusing on the core technology research and development, enable the customers to shorten new product development time, grab the market opportunities, improve the overall efficiency, competitiveness, and increase the satisfaction of the final market and the Company's added value.

3) Clarifying the product market positioning, focusing on the familiar industries, and distributing the product lines, LCD panels, special application chips, power management ICs and wireless communication products, the Company is positioned in the high-technology and high-value-added design-in market, with the application fields covering the information, consumer electronics and communication industries. The technical competitiveness has become the biggest competitive advantage of Promate, which has formed an obvious market specialty division between Promate and other agents and domestic peers.

(2) Expected sales volume and its basis

The various electronic components distributed by the Company are primarily used in a wide range of electronic consumer products and industrial applications, including personal computers, information home appliances, broadband networks, wireless communications, and vehicle-related applications, covering a broad spectrum of uses that extend deeply into everyday household life and industrial transformation. Looking ahead to 2026, driven by resilient growth stemming from global technology investments — particularly in artificial intelligence — and enhanced private sector adaptability, the Company will adopt a prudent strategy to optimize its distribution lines, focusing on high-margin emerging application markets. We remain cautiously optimistic about the sales growth of relevant products in 2026.

Promate Electronic's key business focus for 2026 is to continue building its portfolio of agency products with growth potential across various fields, while simultaneously strengthening its core competitiveness in distribution. We will adopt a mid-to-long-term prudent approach to deepen our presence in critical key components and high added-value products within high-growth industries. Given that the global interest rate environment is expected to remain at relatively elevated levels this year, the Company will rigorously implement inventory management, maintain a sound financial structure, and optimize cash flows to reduce future operational risks, while generating additional revenue and profit momentum. We sincerely hope that all shareholders will continue to offer their support, guidance, and encouragement as always, enabling the Company to achieve sustained growth in performance amid an ever-changing macroeconomic environment.

Sincerely yours,

Chairman: Eric Chen President: Cheer Du Head of Accounting: Mandy Chiu

II. Corporate governance report

1. Information on directors, supervisors, president, vice president, assistant vice president, and heads of departments and branch offices

(1) Information on Directors

March 29, 2026

Title	Nationality or place of registration	Name	Gender Age	Date appointed Date	Term	Date first elected	Shares held when elected		Shares currently held		Shares held by spouse and underage children		Shares held in the name of others		Education/work experience	Other positions at the Company or elsewhere	Other officer, director or supervisor who is the spouse or a relative within second degree			Notes
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Chairman	ROC	Eric Chen	Male 73	2025/5/28	3 years	1996.11.12	8,667,851	4.08%	10,788,902	4.09%	4,246,345	1.61%	996,788	0.38%	Bachelor of Science in Electrophysics, National Chiao Tung University, Taiwan .Engineer, Texas Instruments Inc.	Chairperson and Chief Sustainability Officer, Promate Electronic Co., Ltd. Chairperson, Chuang Fong investment Co., Ltd. Legal Representative Director, Promate Solutions Co., Ltd. Legal Representative Director, Weikeng Industrial Co., Ltd. Supervisor, Jin Fong investment Co., Ltd. Chairperson, Promate International Co,Ltd. Legal Representative Director, CT Continental Corp.	Director and President	Cheer Du	Spouse	Note 2 Note 3
Director	ROC	Cheer Du	Female 70	2025/5/28	3 years	1996.11.12 (Supervisor) 1999.10.06 (Director)	3,385,088	1.59%	4,246,345	1.61%	10,788,902	4.09%	996,788	0.38%	Department of Economics, National Taiwan University COO, Promate Electronic Co., Ltd.	Chairperson, Guang Mai Industrial Ltd. .Director, Chuang Fong investment Co., Ltd. .Chairperson, Promate Solutions Co., Ltd. .General Manager, Promate Electronic Co., Ltd. .Chairperson, Jin Fong investment Co., Ltd.	Chairman and Chief Sustainability Officer	Eric Chen	Spouse	Note 2 Note 3

Title	Nationality or place of registration	Name	Gender Age	Date appointed Date	Term	Date first elected	Shares held when elected		Shares currently held		Shares held by spouse and underage children		Shares held in the name of others		Education/work experience	Other positions at the Company or elsewhere	Other officer, director or supervisor who is the spouse or a relative within second degree			Notes
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Director	ROC	Ciou-Jiang Hu	Male 72	2022/6/15	3 years	2001.12.28 (Supervisor) 2007.06.13 (Director)	2,248,949	1.06%	2,698,708	1.02%	1,806,023	0.68%	-	-	.Ph.D. of Institute of Management of Technology, National Chiao Tung University, Taiwan .Master of Business Administration, Da-Yeh University, Taiwan .Executives Program, Graduate School of Business Administration, National Cheng-Chi University .Bachelor of Science in Communications National Chiao Tung University, Taiwan .R&D Engineer, SAMPO Co., Ltd. .Chairman&CEO, Weikeng Industrial Co., Ltd. and its affiliates .Chairman, Taipei County Computer Association(TCCA) .Executive Director, Taipei Electronic Components Suppliers' Association(TECS) Director, Leadtek Research Inc.	(Note 1)	-	-	-	Note 4
Director	ROC	Yi-Lin Sung	Male 70	2025/5/28	3 years	2007/6/13	2,992,000	1.37%	3,590,359	1.36%	1,798,779	0.68%	-	-	Department of Electronic, Chien Hsin Junior College of Technology	Person in charge of Promate Electronic (Shanghai) Co., Ltd. Person in charge of Promate Electronic (Shenzhen) Co., Ltd.	-	-	-	Note 3
Director	ROC	Chuang Fong investment Co., Ltd.	-	2025/5/28	3 Years	2007.06.13	3,694,901	1.74%	4,433,831	1.68%	-	-	-	-	New Jersey Institute of Technology, Environmental Engineering Major	Researcher of Merck USA.	Director and President	Cheer Du	Second-degree relative	Note 3

Title	Nationality or place of registration	Name	Gender Age	Date appointed Date	Term	Date first elected	Shares held when elected		Shares currently held		Shares held by spouse and underage children		Shares held in the name of others		Education/work experience	Other positions at the Company or elsewhere	Other officer, director or supervisor who is the spouse or a relative within second degree			Notes
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
		Representative: Ming-Jhen Jhu	Female 62			2008.05.05	-	-	5,399	0.00%	923,550	0.35%	-	-						
Director	ROC	Wan-Xin Hu	Female 38	2025/5/28	3 Years	2025/5/28	33,000	0.02%	45,599	0.02%	-	-	-	-	Master of Arts in Economics, University of Auckland Bachelor of Arts with Honours, Double Major in Finance and Economics, University of Auckland Relationship Manager, Product Manager, and Analyst, DBS Bank	Special Assistant to the Chairman & Sustainability Executive Office Coordinator, Weikang Industrial International Co., Ltd.				Note 5
Independent Director	ROC	Jiang-Long Guo	Male 72	2022/6/15	3 Years	2007.06.13	-	-	-	-	-	-	-	-	Bachelor in National Chiao Tung University dept of electrophysicss, General Manager of China District in Semiconductor Marketing Business of Texas Instruments	Independent Director, Weltrend Semiconductor, Inc.	-	-	-	Note 4
Independent Director	ROC	Siou-Ming Huang	Male 71	2022/6/15	3 Years	2004.06.11	-	-	-	-	-	-	-	-	National Chiao Tung University dept of electrophysicss Maxim Integrated Products Inc. Executive Director of Sales and Applications, Asia Pacific.	-	-	-	-	Note 4
Independent Director	ROC	Min-Chih Chien	Male 46	2025/5/28	3 years	2022/6/15	-	-	-	-	-	-	-	-	Master of Electrical Engineering, University of California	Chairman and General Manager, FIC Global, Inc. Chairperson, Ubiqconn Technology, Inc. Vice Chairperson, 3CEMS Group Institutional Representative Director, Leo Systems, Inc. Independent Director, CyberLink Corp.	-	-	-	Note 3
Independent Director	ROC	Mei-Chi Chen	Female 69	2025/5/28	3 Years	2022/6/15	-	-	-	-	-	-	-	-	EMBA, National Taiwan University Department of Money and Banking, National Chengchi University	Chairman and Chief Strategy Officer, Chenbro Micom Co., Ltd. Director, Chen-Source Inc. Chairman as the legal representative, Chen-Feng Precision Co., Ltd	-	-	-	Note 3

Title	Nationality or place of registration	Name	Gender Age	Date appointed Date	Term	Date first elected	Shares held when elected		Shares currently held		Shares held by spouse and underage children		Shares held in the name of others		Education/work experience	Other positions at the Company or elsewhere	Other officer, director or supervisor who is the spouse or a relative within second degree			Notes
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Independent Director	ROC	Hui-Ming Chen	Male 62	2025/5/28	3 Years	2025/5/28	-	-	-	-	-	-	-	-	EMBA, National Taiwan University Certified Public Accountant, Deloitte & Touche	Independent Director of World Gym Co., Ltd. Luen Tak Holdings Limited Director Huifeng Wealth Management Consultants Co., Ltd. Person in Charge	-	-	-	Note 5
Independent Director	ROC	Su-Tian Chen	Female 70	2025/5/28	3 Years	2025/5/28	-	-	-	-	-	-	-	-	Master of Public Finance, National Chengchi University Chairman of Taiwan Life Insurance Company Vice President of Taiwan Financial Holding Company	Chairperson, Meitech Xiangbang Company Vice President, Medtrum Medical Group	-	-	-	Note 5

Note 1： CSO of Weikeng Industrial Co., Ltd. (since September 1, 2022), Chairman of Wai Kee Investment Co., Ltd., Chairman of Weikang Industrial International Co., Ltd., Chairman of Weikeng Technology Pte Ltd., Chairman of Weikeng Inforcomm Co., Ltd., Independent Director/Remuneration Committee Member /Audit Committee Member of VTAC Co., Ltd., Independent Director/Remuneration Committee Member/Audit Committee Member/Nomination Committee Member of Syntech Information Co., Ltd., Director of Promate Electronic Co., Ltd., Legal Representative/Director of Promate Solutions Corporation, Director of Amazing Microelectronic Corp., Director of Leadtek Research Inc, Supervisor of Avik Technologies Co., Ltd., Nominating Committee Member/Sustainable Development Committee Member of Weikeng Industrial Co., Ltd., Representative Director of Hydroionic Enviroservices Co., Ltd.; Representative Director of Hydroionic Envirotec Co., Ltd.

Note 2： If the Chairman and General Manager or the equivalent (top manager) are the same person, or they are spouses or first-class relatives, the Company should explain the reasons, reasonability, necessity, and corresponding measures (such as increasing the number of Independent Directors, and more than half of the Directors should not be the employees or managers, etc.).

President and Chairman of the Company are spouse to each other. Main responsibilities of the President are to supervise business and financial activities in ways that improve operating efficiency and execution of business decisions. To strengthen Board of Directors' independence, the Company has taken the initiative to train suitable candidates internally; besides, the Chairman communicates actively with each director with respect to the Company's recent operations, plans, and guidelines for sound corporate governance. The Company has added independent directors to improve Board of Directors' functions and enforce supervision in accordance with Article 4 of Compliance Matters for Setting and Exercise of Authorities of Board of Directors of TWSE/TPEx Listed Companies.

The Company has the following specific measures at present:

(1) Current four independent directors are separately specialized in financial accounting and electronic industry, and able to work efficiently in functions.
(2) Organize each director every year to participate in professional courses in external agency, to enhance Board of Directors’ functions.
(3) Independent directors can, in each functional committee meeting, discuss and propose suggestions for Board of Directors’ reference, to implement corporate management.
(4) More than of Board of Directors members have not been employee or manager.

Note 3：Term expired, re-elected on 2025/5/28

Note 4：Resigned on 2025/5/28

Note 5：New appointment on 2025/5/28

Major shareholders of the institutional shareholders

March 31, 2026

Name of corporate shareholder	Major shareholders of the corporate shareholders	Shareholding ratio (%)
Chuang Fong investment Co., Ltd.	Eric Chen	37.50%
	Cheer Du	14.60%
	Man-Li Song	18.50%
	Jin-Chou Guo	16.00%
	Zhu-Zhen Lin	2.50%
	Yi-Lin Sung	2.90%
	Nai-Ke Song	4.00%
	Wan-Hsin Hu	4.00%

Note 1: If director is a corporate shareholder's representative, shall fill the name of such shareholder.
Note 2: Fill such shareholder's name (top 10 of the ratio of share holding) and ratio of share holding.
Note 3: In case of a corporate shareholder is not belong to company organizer, shall disclose such shareholder's name and ratio of share holding, namely the name and ratio of investor or subscriber (may refer to judicial court's notice), and if a subscriber has gone, please note "dead".

Directors and supervisors qualification and independent directors' information disclosure:

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Eric Chen(Note 3)	Bachelor in NCTU (Now renamed the NYCU) Department of Electronic Physics, Mr. Chen previously served as engineer in Texas Instruments Inc, and now is the Chairman and Chief Sustainability Officer of Promate Electronic Co., Ltd., and director of Promate Solutions Corporation. As the founder of Promate Electronic, Mr. Eric Chen is specialized in the operation and strategic management of semiconductor component industry for more than 40 years, and in addition to act as a director in Promate Electronic Corporation's subordinate companies (including the Company and subsidiary), he is also a director in relevant electronics companies to exercise his special talents. Therefore, Mr. Chen possesses financial accounting, commercial, marketing and scientific and technological industry related operation planning, operational and managerial practices and sustainability management abilities, and is able to provide corresponding operation management suggestions and guidelines for the Company's Board of Directors, and require the management team to implement.	1. The Company's Chief Sustainability Officer, acts as a director with manager status. 2. The Company's affiliated company director. 3. The Company's top 10 natural person shareholder. 4. The Company director's spouse. 5. Has never been appointed as a director (committee member), supervisor, manager or shareholder with more than 5% shares of any specific company or institution having financial or business relations with the company. 6. Has never been appointed as a service provider for the company or affiliated company's auditing, or obtained a remuneration accruing amount not exceeding NT$ 500,000 from legal affairs, financial affairs, accounting, etc. of recent tow years, and acted as a owner, partner director (committee member), supervisor, manager or its spouse of sole proprietorship, partnership, company or institution. 7. Has never been involved in conditions that stipulated in Article 30 of *Company Acts*. 8. Has never been appointed on behalf of government, legal person or its representative as stipulated in Article 27 of *Company Acts*.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Cheer Du(Note 3)	BA in Economics, National Taiwan University, and now is the President of Promate Electronic Co., Ltd., and also the chairman of PR General Manager OMATE SOLUTIONS CORPORATION . Ms. Cheer Du is specialized in semiconductor component industry for more than 30 years in terms of operation and strategy management, and in addition to act as a director in Promate Electronic Corporation's subordinate companies (including the Company and subsidiary), she is also a director and independent director in relevant electronic technology industrial chain and downstream company, to exercise her corporate management speciality. Therefore, Ms. TU possesses outstanding analysis and management abilities in corporate management, financial accounting, business affairs, marketing and sales as well as industrial technology fields.	1. The Company's President. 2. The Company chairman's spouse. 3. The Company's top 10 natural person shareholder. 4. Has never been appointed as a director (committee member), supervisor, manager or shareholder with more than 5% shares of any specific company or institution having financial or business relations with the company. 5. Has never been appointed as a service provider for the company or affiliated company's auditing, or obtained a remuneration accruing amount not exceeding NT$ 500,000 from legal affairs, financial affairs, accounting, etc. of recent tow years, and acted as a owner, partner director (committee member), supervisor, manager or its spouse of sole proprietorship, partnership, company or institution. 6. Has never been involved in conditions that stipulated in Article 30 of *Company Acts*. 7. Has never been appointed on behalf of government, legal person or its representative as stipulated in Article 27 of *Company Acts*.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Ciou-Jiang Hu(Note 4)	Phd in NCTU (Now renamed the NYCU) Institute of Science and Technology Management, now is its part-time lecturer, with Professor Rank Technical Expert qualification, and also specialized in technology entrepreneurship, scientific and technological industry management and practice, IC components and information channel, new business operating and planning as well as venture capital investment, etc. Mr. CIOU-JIANG HU Possesses excellent practical experience, strategic management, leadership and academic skills, whom is specialized in semiconductor component industry management for more than 30 years, and in addition to act as a director in Weikeng Group (including the Company and 100% holding subsidiary), he is also director or independent director in relevant electronic technology industrial chain and downstream company, to exercise his special talents for corporation management, Therefore, Mr. possesses financial accounting, commercial, marketing and scientific and technological industry related operation planning, management abilities.	1. The Company's top 10 natural person shareholder. 2. Has never been the Company's or affiliated company's employee or manager. 3. Has never been the Company's other directors' spouse, second-relative or third-relative. 4. Has never been appointed as a director (committee member), supervisor, manager or shareholder with more than 5% shares of any specific company or institution having financial or business relations with the company. 5. Has never been appointed as a service provider for the company or affiliated company's auditing, or obtained a remuneration accruing amount not exceeding NT$ 500,000 from legal affairs, financial affairs, accounting, etc. of recent tow years, and acted as a owner, partner director (committee member), supervisor, manager or its spouse of sole proprietorship, partnership, company or institution. 6. Has never been involved in conditions that stipulated in Article 30 of *Company Acts*. 7. Has never been appointed on behalf of government, legal person or its representative as stipulated in Article 27 of *Company Acts*.	2

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Yi-Lin Sung(Note 3)	Department of Electronic Engineering, Lunghwa Junior College of Technology and director of Wai Kee Investment Co., Ltd. Mr. Yi-Ling Sung has always been specialized in corporation operation and management, and engaged in the semiconductor industry for more than 30 years. Therefore, Mr. Sung is familiar with the industry with abundant experience. In recent years, he has committed to relevant issues including society and environment. Therefore, Mr. Yi-Ling Sung has the expertise of corporate operation and governance, and operation planning related to the science and technology industry, as well as practical experience in social responsibilities.	1. One of the top-10 individual shareholders of the Company. 2. Not an employee or manager of the Company or its affiliates. 3. With no relation with other directors of the Company, e.g., spouse, relative within the second or third degree of kinship, and any other lineal relative by blood. 4. Not a director (council member), supervisor, manager or shareholder holding more than 5% of shares in a company or institution that has financial or business contact with the Company. 5. Not a professional specialized in relevant services involving commerce, legal affairs, finance and accounting who has provided auditing service for the Company or its affiliates, or acquired an accumulated amount of remuneration below NT$ 500,000 in the recent two years, or an owner, partner, director (council member), supervisor, or manager of a sole proprietorship, partner, company or institution, or spouse of any person mentioned above. 6. Not involved in each circumstance prescribed in Article 30 of the Company Act. 7. Not appointed on behalf of the government, legal person or its representative according to Article 27 of the Company Act.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Chuang Feng Investment Co., Ltd. representative: Ming-Jhen Jhu (Note 3)	Bachelor of Environmental Engineering Dept. in New Jersey Institute of Technology, Ms. MING-JHEN JHU previously served as a researcher of Merck Performance Materials Ltd. (America), and now is the Director of Promate Electronic Co., Ltd.Co., Ltd. Ms. Ming-Jhen Jhu focuses on scientific and technological industry research and management, and is able to provide proper suggestions and guidelines for the Company's Board in view of company industrial structure change and operating management, with excellent industrial development and technological application insights.	1. The Company director's second-relative, etc. 2. Has never been The Company affiliated company's employee or manager. 3. Has never been appointed as a director (committee member), supervisor, manager or shareholder with more than 5% shares of any specific company or institution having financial or business relations with the company. 4. Has never been appointed as a service provider for the company or affiliated company's auditing, or obtained a remuneration accruing amount not exceeding NT$ 500,000 from legal affairs, financial affairs, accounting, etc. of recent tow years, and acted as a owner, partner director (committee member), supervisor, manager or its spouse of sole proprietorship, partnership, company or institution. 5. Has never been involved in conditions that stipulated in Article 30 of *Company Acts*. 6. Has never been appointed on behalf of government, legal person or its representative as stipulated in Article 27 of *Company Acts*.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Wan-Xin Hu(Note 5)	Master of Economics from the University of Auckland, formerly Relationship Manager, Product Manager and Analyst at DBS Bank, currently Special Assistant to the Chairman and Sustainability Executive Office Facilitator at Weijian Industrial. Expertise covers financial analysis, financial product planning, corporate strategy, and sustainable development. Possesses practical banking experience and ESG implementation capabilities, able to integrate financial expertise with sustainability strategies to support enterprises in enhancing governance and operational efficiency.	1. Is among the Company's top ten individual shareholders. 2. Not an employee or manager of the Company or its affiliated enterprises. 3. Has no spousal relationship, relationship within the second degree of kinship, or direct blood relationship within the third degree of kinship with other directors of the Company. 4. Not a director (board member), supervisor (supervisory board member), manager, or shareholder holding more than 5% of shares of a specific company or institution that has financial or business dealings with the Company. 5. Not a professional, sole proprietor, partner, director (board member), supervisor (supervisory board member), manager, or spouse thereof of a sole proprietorship, partnership, company or institution that provides auditing services to the company or its affiliates, or has received cumulative remuneration exceeding NT$500,000 in the most recent two years for business, legal, financial, accounting or other related services. 6. There is no circumstance under any of the subparagraphs of Article 30 of the Company Act. 7. No provision under Article 27 of the Company Act for election by government, juristic person, or their representative.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Jiang-Long Guo(Note 4)	Bachelor in NCTU (Now renamed the NYCU) Department of Electronic Physics, Mr. GUO, JIANG-LONG previously served as the general manager of Texas Instruments semiconductor marketing Chinese Zone, and now is the independent director of Promate Electronic Co., Ltd.. Mr. GUO, JIANG-LONG now is also the independent director of M3 Technology Inc., and although acting as the independent director for more than 9 years, he is not in violation of any circumstances in Article 30 of *Company Acts*, and familiars with the technological development development of semiconductor industrial chain, practical experience, strategic management and leadership ability. Mr. Guo as well concentrates on semiconductor component industry operation and management for over 30 years, and with the help of the specialties in scientific and technological industry, he is able to fully perform the independent director and audit committee's functional authority, thus to improve the Board of Directors' corporate management quality and audit committee's supervision function.	According to the Company's *Articles of Association* and "Code of Practice on Corporate Governance", director selection adopts the system for nominating candidates, and the Company has already obtained each director's written declaration, work experience, current certificate of employment as well as family relation sheet for verification upon Board member nomination and selection, to confirm himself or herself, spouse and his or her third-relative's independence to to the company; in addition, the left column listed independent director, within two years before selection and term of office, is verified to be qualified in accordance with the "Methods of Compliance for Public Company's Independent Director Arrangement" that published by Financial Supervisory Commission and qualifications of Article 14 (2) in *Securities Exchange Act*. Further, all independent directors are attached with sufficient decision-making and rights of audience as stipulated in Article 14 (3) of *Securities Exchange Act*, to independently perform relevant authorities.	1

Criteria Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Siou-Ming Huang(Note 4)	Bachelor in NCTU (Now renamed the NYCU) Department of Electronic Physics, Mr. HUANG, XIU-MING previously served as the executive director of MAXIM Asian-Pacific region for sales and application, and now is the independent director of Promate Electronic Co., Ltd. . Although acting as the independent director for more than 9 years, Mr. Siou-Ming Huang is not in violation of any circumstances in Article 30 of *Company Acts*, and familiars with the technological development development of semiconductor industrial chain, practical experience, strategic management and leadership ability. Mr. Guo as well concentrates on semiconductor component industry operation and management for over 30 years, and with the help of the specialties in scientific and technological industry, he is able to fully perform the independent director and audit committee's functional authority, thus to improve the Board of Directors' corporate management quality and audit committee's supervision function.	According to the Company's *Articles of Association* and "Code of Practice on Corporate Governance", director selection adopts the system for nominating candidates, and the Company has already obtained each director's written declaration, work experience, current certificate of employment as well as family relation sheet for verification upon Board member nomination and selection, to confirm himself or herself, spouse and his or her third-relative's independence to to the company; in addition, the left column listed independent director, within two years before selection and term of office, is verified to be qualified in accordance with the "Methods of Compliance for Public Company's Independent Director Arrangement" that published by Financial Supervisory Commission and qualifications of Article 14 (2) in *Securities Exchange Act*. Further, all independent directors are attached with sufficient decision-making and rights of audience as stipulated in Article 14 (3) of *Securities Exchange Act*, to independently perform relevant authorities.	-

Name \ Criteria	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Min-Chih Chien(Note 3)	Graduated from the University of California with a Master Degree in Electrical Engineering, Mr. Chien currently serves as the Chairman and President of FIC Global, Inc. With many years' work experience in commerce, finance, and corporate business and dedication in the fields related to computer and vehicle electronics for more than 10 years, Mr. Chien has established the ability for professional leadership, marketing, operation management, and strategic planning.	In accordance with the provisions of the Articles of Association of the Company, and "Corporate Governance Best Practice Principles", candidate nomination system is adopted for selection and appointment of directors. During the nomination and selection of members of the Board of Directors, the Company has already acquired each director's written statement, work experience, and current certificate of employment, as well as verified a form of kinship provided. The Company has already confirmed the independence of the directors, their spouse, and relatives within the second degree of kinship relative to the Company; additionally, it has been verified that the independent directors in the left column have complied with the qualifications established in "Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies" issued by the Financial Supervisory Commission, and Article 14-2 of the Securities and Exchange Act two years before being appointed and during their tenure. Furthermore, the independent directors have already independently executed relevant powers and functions in accordance with the power of full participation in decision-making and expression of their opinions as granted in Article 14-3 of the Securities and Exchange Act.	1

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Mei-Chi Chen(Note 3)	Graduated from National Taiwan University with EMBA, Ms. Chen currently serves as the founder and chairperson of Chenbro Micom Co., Ltd. With years' work experience in commerce, finance, and corporate business, and dedication in the fields related to computer and peripheral equipment for nearly 40 years, Ms. Chen has established the ability for professional leadership, marketing, operation management, and strategic planning. Also, with an international outlook, Ms. Chen leads the company to become a pioneering leader in the industry, and march towards sustainable management.	In accordance with the provisions of the Articles of Association of the Company, and "Corporate Governance Best Practice Principles", candidate nomination system is adopted for selection and appointment of directors. During the nomination and selection of members of the Board of Directors, the Company has already acquired each director's written statement, work experience, and current certificate of employment, as well as verified a form of kinship provided. The Company has already confirmed the independence of the directors, their spouse, and relatives within the second degree of kinship relative to the Company; additionally, it has been verified that the independent directors in the left column have complied with the qualifications established in "Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies" issued by the Financial Supervisory Commission, and Article 14-2 of the Securities and Exchange Act two years before being appointed and during their tenure. Furthermore, the independent directors have already independently executed relevant powers and functions in accordance with the power of full participation in decision-making and expression of their opinions as granted in Article 14-3 of the Securities and Exchange Act.	-

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Hui-Ming Chen(Note 5)	Graduated from National Taiwan University EMBA, holds a qualification from the Certified Public Accountant higher examination, formerly a practicing accountant at Deloitte & Touche, with practical experience in finance and taxation, auditing, and corporate financial systems. Currently serves as an independent director of World Gym Taiwan Co., Ltd. and a director of Delian Holdings Co., Ltd., well-versed in corporate governance, financial supervision, and internal control operations.	In accordance with the Company's Articles of Incorporation and the "Corporate Governance Best Practice Principles," directors are elected through a candidate nomination system. When nominating and selecting members of the Board of Directors, the Company has obtained written statements from each director, work experience records, current employment certificates, and provided kinship relationship tables for verification, confirming the independence of themselves, their spouses, and relatives within the third degree of kinship in relation to the Company. Furthermore, it has been verified that the independent directors listed on the left have all met the qualification requirements stipulated in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and Article 14-2 of the Securities and Exchange Act during the two years prior to their election and during their term of office. All independent directors have been granted full authority to participate in decision-making and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby independently exercising relevant powers and duties.	1

Criteria / Name	Professional qualification and experiences (Note 1)	Independence condition (Note 2)	Additional posts in other public companies
Su-Tian Chen(Note 5)	Graduated from the Graduate Institute of Public Finance at National Chengchi University with a master's degree, possessing profound expertise in finance and economics. Previously served as Chairman of Taiwan Life Insurance Co., Ltd. and Vice President of Taiwan Financial Holding Co., Ltd., accumulating extensive leadership experience at the senior management level of financial institutions. Currently serves as Chairman of MOTEX Corporation and concurrently as Vice President of MOTEX Medical Group, leading the group's overall strategic planning and operational management. Professional qualifications span the financial, insurance, and medical industries, with outstanding practical experience and remarkable achievements in corporate governance, corporate strategic planning, and multinational enterprise integration.	In accordance with the Company's Articles of Incorporation and the "Corporate Governance Best Practice Principles," directors are elected through a candidate nomination system. When nominating and selecting board members, the Company has obtained written statements, work experience records, current employment certificates, and affidavit of kinship from each director for verification, confirming the independence of themselves, their spouses, and relatives within the third degree of kinship in relation to the Company. Additionally, it has been verified that the independent directors listed on the left have, both two years prior to their election and during their tenure, met the qualification requirements stipulated in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and Article 14-2 of the Securities and Exchange Act. Furthermore, all independent directors have been granted full authority to participate in decision-making and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby enabling them to independently exercise their relevant powers.	-

Note 1: Professional qualification and experience: for individual director’s education experience, please refer to Page 5-8 Information on Directors.

Note 2: Please describe independent director’s condition, including but mot limited to himself or herself, spouse, second-class relatives, whether serving as the Company or its affiliate enterprise’s director, supervisor or employees; number of shares and ratio of himself or herself, spouse, second-class relatives (or using the names of others); whether serving as director, supervisor or employee of any company which has specific relations with the Company (please refer to sub-item 5~8 of Item in Article 3 of public company’s independent director rules and compliance); the amount of reward he or she gets in recent 2 years from the Company or its affiliate enterprise in commercial, legal affairs, financial, accounting and other service places.

Note 3: Term expired, re-elected on 2025/5/28

Note 4: Resigned on 2025/5/28

Note 5: New appointment on 2025/5/28

Board of Directors' diversity and independence

(1) Director diversity:

The Company has already stipulated Board of Directors' functions in the "Code of Practice on Corporate Governance", namely the diversity principles. Besides, the Company's Board members nomination and selection adopt the system for nominating candidates as stipulated in Articles of Association, and except for evaluating each candidate's education and experience qualifications, it also abides to the "Director Election Method", to ensure directors' diversity and independence. Moreover, board members must be diverse, and evaluated in view of their professional knowledge and abilities, including professional backgrounds (such as legal, accounting, industrial, financial, marketing or technological abilities), skills and industrial experience, etc. based on proper diverse principles in terms of company's operation, management status and development demands in addition to gender, age, nationality, cultureand other basic conditions and values.

Board of Directors members shall generally have the knowledge, ability and quality as required. To achieve corporate ideal objective, Board of Directors shall possess the following abilities:

- Leadership ability
- Operation judgement
- Operating management
- Crisis management capability
- Industrial knowledge
- International market view
- Accounting and financial analysis ability
- Decision ability
- Sustainability management

The Company elected the 14th Board of Directors at the Annual General Meeting of Shareholders on May 28, 2025, with a term of 3 years from May 28, 2025 to May 27, 2028, consisting of 9 directors, including 5 general directors, and 4 independent directors, of whom female directors account 5 seats; besides, directors of ages between 31-40 years old are one; 41-50 years old are one; and 7 directors are above 60 years old. Directors selection is performed according to relevant regulations and diversity policies.

Diversity policy for Board of Directors' specific management objective and implementation status:

1. Diversity policy management objective and achieving condition:

Diverse management objective	Achieving rate	Achieving condition
Directors whom also acts as company manager shall not exceed 1/3 of the total	22%	Achieved
Pay attention to board member gender equality, target of at least 33% representation for either gender on the Board of Directors	Male: 44% Female: 56%	Achieved

2. Diversity condition of Board of Directors is as below:

Title	Name	Gender	Operation judgement	Accounting and financial analysis	Operation management	Risk	Industrial knowledge	International market view	Leader	Decision	Sustainability management
Director	Eric Chen	Male	✓		✓	✓	✓	✓	✓	✓	✓
Director	Cheer Du	Female	✓	✓	✓	✓	✓	✓	✓	✓	✓
Director	Ciou-Jiang Hu	Male	✓	✓	✓	✓	✓	✓	✓	✓	✓
Director	Yi-Lin Sung	Male	✓		✓	✓	✓	✓	✓	✓	
Director	Ming-Jhen Jhu	Female	✓	✓	✓	✓	✓	✓	✓	✓	
Director	Wan-Xin Hu	Female	✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director	Jiang-Long Guo	Male	✓		✓	✓	✓	✓	✓	✓	✓
Independent Director	Siou-Ming Huang	Male	✓		✓	✓	✓	✓	✓	✓	
Independent Director	Min-Chih Chien	Male	✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director	Mei-Chi Chen	Female	✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director	Hui-Ming Chen	Male	✓	✓	✓	✓	✓	✓	✓	✓	
Independent Director	Su-Tian Chen	Female	✓	✓	✓	✓	✓	✓	✓	✓	✓

(2) Board of Directors independence:

The Company's Board of Independent Directors of 4, which accounts 44% of the seats, and the followings are listed to state independence compliance condition:

a. Among the Company's 9 directors, 77% directors' family members (refer to director's spouse and second-relative, etc.) are not the Company or subsidiary's senior manager.

b. There exists no private service contract between directors and the company or company's senior management level.

c. Within the past year, directors were not appointed by any external audit institution or as its partner.

d. Directors have no interest conflict with Board of Directors' independence.

To sum up, the Company have not violated the circumstances that stipulated in Item 3-4 of Article 26 of Securities Exchange Act.

(2) Profile of President, Vice Presidents, Assistant Vice Presidents, and Department Directors

March 29, 2026

Title	Nationality	Name	Gender	Date appointed	Shares held: Number of shares	Shares held: Shareholding ratio	Shares held by spouse and underage children: Number of shares	Shares held by spouse and underage children: Shareholding ratio	Shares held in the name of others: Number of shares	Shares held in the name of others: Shareholding ratio	Education/work experience	Other positions	Other manager who is the spouse or a relative within second degree: Title	Other manager who is the spouse or a relative within second degree: Name	Other manager who is the spouse or a relative within second degree: Relationship	Notes
Chief Sustainability Officer	ROC	Eric Chen	Male	July 1998	10,788,902	4.09%	4,246,345	1.61%	996,788	0.38%	Bachelor of Science in Electrophysics, National Chiao Tung University, Taiwan Engineer, Texas Instruments Inc.	Chairperson, Chuang Fong investment Co., Ltd. Legal Representative Director, Promate Solutions Co., Ltd. Legal Representative Director, Weikeng Industrial Co., Ltd. Supervisor, Jin Fong investment Co., Ltd. Chairperson, Promate International Co,Ltd. Legal Representative Director, CT Continental Corp.	President Chief Strategy Officer	Cheer Du Shao-Ling Chen	Spouse First-degree relative	Note 1
President	ROC	Cheer Du	Female	July 1998	4,246,345	1.61%	10,788,902	4.09%	996,788	0.38%	Department of Economics, National Taiwan University COO, Promate Electronic Co., Ltd.	Chairperson, Guang Mai Industrial Ltd. Director, Chuang Fong investment Co., Ltd. Chairperson, Promate Solutions Co., Ltd. COO, Promate Electronic Co., Ltd. Chairperson, Jin Fong investment Co., Ltd.	Chief Sustainability Officer Chief Strategy Officer	Eric Chen Shao-Ling Chen	Spouse First-degree relative	Note 1
Chief Strategy Officer	ROC	Shao-Ling Chen	Male	December, 2023	1,314,188	0.50%	290,395	0.11%	-	-	University of California Computer Engineering Chairman's Special Assistant, Promate Electronic Co., Ltd. Engineer,Fullcast Technology	Chief Strategy Officer, Promate Solutions Corporation Person-in-charge, Promate Japan	Chief Sustainability Officer President	Eric Chen Cheer Du	First-degree relative	-
President of Distribution Business	ROC	Mark Chen	Male	August 2010	120,000	0.05%	281,826	0.11%	-	-	Department of Electronics, Fu Jen Catholic University	-	-	-	-	-
Executive Vice President	ROC	Jin-Long Sie	Male	April, 2013	55,085	0.02%	-	-	-	-	Bank & Insurance Section, National Taipei University of Business	-	-	-	-	-
Vice General Manager	ROC	Fu-Long Deng	Male	Oct. 2016	60,001	0.02%	2,485	-	-	-	Electronic Engineering, Kuang Wu Junior College	-	-	-	-	-
Executive Vice President	ROC	Andy Chang	Male	Aug.2018	32,399	0.01%	-	-	-	-	Electronic Engineering, Lunghwa Junior College	-	-	-	-	-

Vice General Manager	ROC	Chu-Ying Yang	Male	July, 2021	33,074	0.01%	-	-	-	-	Feng Chia University Master of Business Administration YOSUN INDUSTRIAL CORP.-Senior deputy business manager EAST PROFIT INTERNATIONAL LTD. -Senior assistant	-	-	-	-	-
Vice General Manager	ROC	Kuo-Wei Chang	Male	December, 2023	70,000	0.03%	-	-	-	-	Department of Electronic Engineering, Nan Jeon Junior College of Technology Maintenance Engineer, Ta Yang Enterprise Co., Ltd.	-				-
Finance Manager	ROC	Jasmine Wu	Female	March, 1994	118,958	0.05%	-	-	-	-	Accounting and Statistics Section, National Taipei University of Business Auditor, Kudos & Co., C.P.A.s	-	-	-	-	-
Accounting Manager and Corporate Governance officer	ROC	Mandy Chiu	Female	Aug. 2010	48,014	0.02%	-	-	-	-	Department of Accounting, National Chengchi University Auditor, KPMG	Supervisor, The Twin Beans Limited Corporation	-	-	-	-
Chief Digital Officer	ROC	Shun-Fang Chen	Female	Nov. 2022	41,993	0.02%	-	-	-	-	Southern New Hampshire University (MBA) Harvard University (Computer Science) IT Assistant Manager, EDOM Technology Co., Ltd.	The Twin Beans Limited Corporation Legal Representative Director	-	-	-	-

Note 1: If the Chairman and General Manager or the equivalent (top manager) are the same person, or they are spouses or first-class relatives, the Company should explain the reasons, reasonability, necessity, and corresponding measures (such as increasing the number of Independent Directors, and more than half of the Directors should not be the employees or managers, etc.).

President and Chairman of the Company are spouse to each other. Main responsibilities of the President are to supervise business and financial activities in ways that improve operating efficiency and execution of business decisions. To strengthen Board of Directors' independence, the Company has taken the initiative to train suitable candidates internally; besides, the Chairman communicates actively with each director with respect to the Company's recent operations, plans, and guidelines for sound corporate governance. The Company has added independent directors to improve Board of Directors' functions and enforce supervision in accordance with Article 4 of Compliance Matters for Setting and Exercise of Authorities of Board of Directors of TWSE/TPEx Listed Companies.

The Company has the following specific measures at present:

(1) Current four independent directors are separately specialized in financial accounting and electronic industry, and able to work efficiently in functions.
(2) Organize each director every year to participate in professional courses in external agency, to enhance Board of Directors’ functions.
(3) Independent directors can, in each functional committee meeting, discuss and propose suggestions for Board of Directors’ reference, to implement corporate management.
(4) More than of Board of Directors’ members have not been employee or manager.

Note 2： Appointed Chief Digital Officer on August 8, 2024.

2. Remunerations to Directors, Supervisors, Presidents, and Vice Presidents for the Latest Financial Year

(1) Remuneration to directors and independent directors

Unit: NT$1,000

Title	Name	Director's remuneration								Total amounts of A, B, C and D and percentage in profit after tax % (Note 10)		Pay received as an employee								Total amounts of A, B, C, D, E, F and G and percentage in profit after tax % (Note 10)		Remuneration received from invested companies other than subsidiaries or the parent company (Note 11)
		Remuneration (A) (Note 2)		Pension (B)		Remuneration to directors (C) (Note 3)		Business expense (D) (Note 4)				Salary, bonus and special allowance (E) (Note 5)		Pension (F)		Employee compensation (G) (Note 6)						
		The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company	All Consolidated Entities (Note7)	The Company		All Consolidated Entities (Note7)		The Company	All Consolidated Entities (Note7)	
																Cash	Stock	Cash	Stock			
Chairman	Eric Chen(Note3)	0	0	0	0	1,667	2,767	0	0	0.23	0.38	9,662	9,662	0	0	5,000	0	5,000	0	2.27	2.09	-
Director	Cheer Du(Note3)	0	0	0	0	1,667	2,767	0	0	0.23	0.38	9,474	12,470	0	0	7,000	0	9,500	0	2.52	2.97	-
Director	Ciou-Jiang Hu(Note1)	0	0	0	0	700	1,800	0	0	0.10	0.25	0	0	0	0	0	0	0	0	0.10	0.22	-
Director	Yi-Lin Sung(Note3)	0	0	0	0	1,667	1,667	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	
Director	Chuang Fong investment Co., Ltd.(Representative: Ming-Jhen Jhu) (Note3)	0	0	0	0	1,667	1,667	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	-
Director	Wan-Xin Hu(Note2)	0	0	0	0	967	967	0	0	0.13	0.13	0	0	0	0	0	0	0	0	0.13	0.12	-
Independent Director	Jiang-Long Guo(Note1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Independent Director	Siou-Ming Huang(Note1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Independent Director	Min-Chih Chien(Note3)	0	0	0	0	1,667	1,667	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	-
Independent Director	Mei-Chi Chen(Note3)	0	0	0	0	1,666	1,666	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	-
Independent Director	Hui-Ming Chen(Note2)	0	0	0	0	1,666	1,666	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	-
Independent Director	Su-Tian Chen(Note2)	0	0	0	0	1,666	1,666	0	0	0.23	0.23	0	0	0	0	0	0	0	0	0.23	0.20	-

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: The Company has made regular assessments on director's remuneration according to "Performance Assessment Methods for Board of Directors". Besides, according to Article 20 of Chapter 6 in *Articles of Association*, and in case of having a profit of this year (namely income before tax by deducting staff and director remunerations), shall allocate not more than 3% as directors' remunerations. Directors' remunerations are determined based on annual performance evaluations, taking into account factors including the Company's overall business performance, sustainability implementation effectiveness, and internal performance evaluation results of the Board of Directors and its functional committees, with reference to industry benchmarks to ensure reasonable compensation.

2. In addition to the above disclosures, directors' remuneration from service provision (e.g. assumed as non-employee consultant of patent company/all companies in financial statements/invested enterprises) of recent years: None.

Note 1: Vacated office on May 28, 2025.

Note 2: Newly appointed on May 28, 2025.

Note 3: Re-elected on May 28, 2025.

Remuneration Range

Range of remuneration paid to each director	Name of director			
	Total amount of (A+B+C+D)		Total amount of (A+B+C+D+E+F+G)	
	The Company	All Consolidated Entities (H)	The Company	All Consolidated Entities (I)
Less than NT$1,000,000	Ciou-Jiang Hu、Wan-Xin Hu	Wan-Xin Hu	Ciou-Jiang Hu、Wan-Xin Hu	Wan-Xin Hu
NT$1,000,000 (inclusive) to NT$2,000,000 (exclusive)	Eric Chen、Cheer Du and the remaining 8 Directors	9 Directors	8 Directors	9 Directors
NT$2,000,000 (inclusive) to NT$3,500,000 (exclusive)	-	Eric Chen、Cheer Du	-	-
NT$3,500,000 (inclusive) to NT$5,000,000 (exclusive)	-	-	-	-
NT$5,000,000 (inclusive) to NT$10,000,000 (exclusive)	-	-	-	-
NT$10,000,000 (inclusive) to NT$15,000,000 (exclusive)	-	-	-	-
NT$15,000,000 (inclusive) to NT$30,000,000 (exclusive)	-	-	Eric Chen、Cheer Du	Eric Chen、Cheer Du
NT$30,000,000 (inclusive) to NT$50,000,000 (exclusive)	-	-	-	-
NT$50,000,000 (inclusive) to NT$100,000,000 (exclusive)	-	-	-	-
NT$100,000,000 and above	-	-	-	-
Total	12	12	12	12

Note 1: The names of the directors shall be separately listed (for legal person shareholders, the names of legal person shareholders and representatives shall be listed separately), directors and independent directors shall be separately listed, and the amount of each payment shall be disclosed on an aggregate basis. If the director is also the president or vice president, this table and the remuneration table for president and vice president shall be filled out.
Note 2: Refers to the remuneration to directors (including directors' salaries, duty allowances, severance pay, various bonuses and incentives, etc.) in the most recent year .
Note 3: Refers to the amount of remuneration to directors as approved by the Board of Directors for the most recent fiscal year.
Note 4: Refers to the relevant business expenses of directors (including travel expenses, special disbursements, allowances, accommodation, company car, and other physical items) for the most recent year. Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration.
Note 5: All pays to the director who is also an employee of the Company (including the position of president, vice president, other executive officer and staff), including salary, additional pay, severance pay, bonuses, rewards, transportation allowance, special allowance, stipends, dormitory, and car for the most recent year. Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration. Furthermore, the salaries recognized in accordance with IFRS 2 "Share-based Payment," including the share subscription warrants issued to employees, new restricted stock award shares issued to employees, and employee stock options at cash capital increase, shall be calculated as remuneration.
Note 6: Refers to the employees' compensation (including stocks and cash) received by a director who is also an employee (including the position held concurrently as president ,vice President , other executive officers, or an employee) for the most recent year.
Note 7: The total pay to the directors from all companies in the consolidated statements (including the Company).
Note 8: Refers to the total remuneration paid to each director by the Company, and the director's name shall be disclosed in the corresponding remuneration bracket.
Note 9: Refers to the total remuneration all companies (including the Company) in the consolidated financial statements paid to each director of the Company, and the director's name shall be disclosed in the corresponding remuneration bracket.
Note 10: Net income meant for the net profit after tax in the most recent year.For those companies with the international financial reporting standard adopted,net income meant for the net income after tax in the proprietary or individual financial report of the most recent year.
Note 11:
a. This column is for the amount of relevant remuneration received by the Company's directors from invested companies other than subsidiaries or the parent company.
b. Where the Company's directors received relevant remuneration from invested companies other than subsidiaries or the parent company, the remuneration received by the Company's directors from invested companies other than subsidiaries or the parent company shall be included in the "I" column of the remuneration bracket table with the column name changed to "the parent company and all invested companies."
c. The remuneration means pay, compensation (including compensation of employees, directors and supervisors) and business expenses received by the director serving as a director, supervisor or manager of an invested company other than subsidiaries or the parent company.
＊ The information on the remuneration disclosed in this table is different from the concept of income of the Income Tax Act. Therefore, the purpose of this Table is for information disclosure only and not for tax purposes.

(2) Remuneration to supervisors: N/A.

(3) Compensation for General Manager and Deputy General Manager

December 31, 2025；Unit: NT$1,000

Title	Name	Salary (A)		Pension (B)		Bonus and special allowance (C)		Employee compensation (D)				Total amounts of A, B, C and D and percentage in profit after tax %		Remuneration received from invested companies other than subsidiaries or the parent company
		The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company		All Consolidated Entities		The Company	All Consolidated Entities	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
Chairman and Chief Sustainability Officer	Eric Chen	2,358	2,358	0	0	7,704	7,704	5,000	0	5,000	0	2.09	1.81	0
President	Cheer Du	870	2,526	0	0	8,604	9,944	7,000	0	9,500	-	2.29	2.64	0
President of Distribution Business	Mark Chen	12,368	13,268	631	631	15,290	15,290	18,000	0	18,000	0	6.44	5.66	0
Executive Vice President	Jin-Long Sie													
Senior Vice General Manager	Andy Chang													
Vice General Manager	Fu-Long Deng													
Vice General Manager	Chu-Ying Yang													
Vice General Manager	Kuo-Wei Chang													
Chief Strategy Officer	Shao-Ling Chen													
Chief Digital Officer	Shun-Fang Chen													

Remuneration Range

Range of remuneration paid to president and vice presidents	Names of president and vice presidents	
	The Company	All Consolidated Entities E
Less than NT$1,000,000		
NT$1,000,000 (inclusive) to NT$2,000,000 (exclusive)		
NT$2,000,000 (inclusive) to NT$3,500,000 (exclusive)	Chu-Ying Yang、Kuo-Wei Chang	Chu-Ying Yang、Kuo-Wei Chang
NT$3,500,000 (inclusive) to NT$5,000,000 (exclusive)	Andy Chang、Jin-Long Sie、Shun-Fang Chen	Andy Chang、Jin-Long Sie、Shun-Fang Chen
NT$5,000,000 (inclusive) to NT$10,000,000 (exclusive)	Fu-Long Deng、Shao-Ling Chen	Fu-Long Deng、Shao-Ling Chen
NT$10,000,000 (inclusive) to NT$15,000,000 (exclusive)	Mark Chen	Mark Chen
NT$15,000,000 (inclusive) to NT$30,000,000 (exclusive)	Eric Chen 、Cheer Du	Eric Chen 、Cheer Du
NT$30,000,000 (inclusive) to NT$50,000,000 (exclusive)		
NT$50,000,000 (inclusive) to NT$100,000,000 (exclusive)		
NT$100,000,000 and above		
Total	10	10

Note 1: The names of the president and vice presidents shall be separately listed, and the amount of each payment shall be disclosed on an aggregate basis. Fill out this table and the remuneration table for directors and independent directors if the director is also the president or vice president.

Note 2: Refers to the salaries, duty allowances, and severance pay paid to the president or vice president in the most recent year .

Note 3: Refers to the remuneration paid to the president or vice president, including various bonuses, incentives, travel expenses, special disbursements, allowances, accommodation, company car, other physical items, other compensations, etc., in the most recent year . Where housing, cars, other means of transportation, or expenditures exclusively for individuals are offered, the nature and costs of the offered assets, the actual rent or fair market rent, fuel expenses, and other benefits shall be disclosed. In addition, where a driver is provided, please provide an explanation in the notes on the compensation paid to the driver by the Company, but not including the remuneration.Furthermore, the salaries recognized in accordance with IFRS 2 "Share-based Payment," including the share subscription warrants issued to employees, new restricted stock award shares issued to employees, and employee stock options at cash capital increase, shall be calculated as remuneration.

Note 4: Refers to the amount of compensation distributed to the president and vice presidents approved by the Board of Directors in the most recent year.

Note 5: The total pay to the president or vice president from all companies in the consolidated statements (including the Company).

Note 6: Refers to the total remunerations paid to each president and vice president by the Company, and the names of presidents and vice presidents shall be disclosed in the corresponding remuneration bracket.

Note 7: Refers to the total remuneration all companies (including the Company) in the consolidated financial statements paid to each president and vice president of the Company, and the names of presidents and vice presidents shall be disclosed in the corresponding remuneration bracket.

Note 8: Net income meant for the net profit after tax in the most recent year.For those companies with the international financial reporting standard adopted,net income meant for the net income after tax in the proprietary or individual financial report of the most recent year.

Note 9:

a. This column is for the amount of relevant remuneration received by the Company's president and vice president from invested companies other than subsidiaries or the parent company.

b. Where the Company's president and vice president received relevant remuneration from invested companies other than subsidiaries or the parent company, the remuneration received by the Company's president and vice president from invested companies other than subsidiaries or the parent company shall be included in the "E" column of the remuneration bracket table with the column name changed to "the parent company and all invested companies."

c. The remuneration means pay, compensation (including compensation of employees, directors and supervisors) and business expense received by the president or vice president serving as a director, supervisor or manager of an invested company other than subsidiaries or the parent company.

＊ The information on the remuneration disclosed in this table is different from the concept of income of the Income Tax Act. Therefore, the purpose of this Table is for information disclosure only and not for tax purposes.

(4) Names of executive officers distributing profit sharing bonus to employees and distribution details.

December 31, 2025；Unit: NT$1,000

	Title	Name	Amount of stock	Amount of cash	Total	Proportion of total amount to net profit after tax (%)
Manager	Chairman and Chief Sustainability Officer	Eric Chen	0	31,420	31,420	4.37
	President	Cheer Du				
	President of Distribution Business	Mark Chen				
	Executive Vice President	Jin-Long Sie				
	Vice General Manager	Fu-Long Deng				
	Senior Vice General Manager	Andy Chang				
	Vice General Manager	Chu-Ying Yang				
	Vice President	Kuo-Wei Chang				
	Chief Strategy Officer	Shao-Ling Chen				
	Chief Digital Officer	Shun-Fang Chen				
	Finance Manager	Jasmine Wu				
	Accounting Manager and Corporate Governance officer	Mandy Chiu				

Note : The scope of application of managers is based on the regulations of the Association’s Order No. 0920001301 dated March 27, 2003.

(5) Compare and describe separately the analysis of total remunerations paid to the Company's directors, general manager, and deputy general managers for the past two years by the Company and all companies in the consolidated report as a percentage of the net income after tax, and describe the correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and management performance .

※ The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the two most recent fiscal years to directors, general manager, and deputy general managers of the Company, to the net income after tax.

Unit: NT$1,000

Title	2025				2024			
	Remuneration Total		Total as a Percentage of Net Profit After Tax Percentage (%)		Remuneration Total		Total as a Percentage of Net Profit After Tax Percentage (%)	
	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities
Director	15,000	18,300	2.09	2.54	27,000	30,000	1.93	2.14
President and Vice Presidents	77,825	84,221	10.82	11.71	109,408	117,334	7.82	8.39
Total	92,825	102,521	12.91	14.25	136,408	147,334	9.75	10.53

Remuneration policy, standard and package, procedure for determination, and linkage thereof to operating performance and future risk exposure:

1) The Company clearly prescribes in Article 20 of the Articles of Association that 7.5%-10% of profits obtained in current year if any (i.e., profits obtained by deducting employee reward and director reward from the before-tax net profits) should be appropriated as employee reward, and also no more than 3% of the profits should be appropriated as director reward respectively. The amount appropriated should be deliberated by the Remuneration Committee and then submitted to the Board of Directors for discussion and approval before it could be granted. Also, it should be reported to the regular Shareholders' Meeting. However, if the Company still has accumulated losses (including adjusted undistributed surplus amount), relevant amount should be reserved in advance to compensate for such losses.
2) The Company should adopt "Articles of Association of Remuneration Committee", "Measures for Performance Evaluation of the Board of Directors" and "Measures for Salaries and Rewards of Directors and Managers" as the assessment basis for the prescription of procedures regarding the remuneration of directors, general manager, and vice general managers.
   Director remuneration should be evaluated by the Nomination Committee, deliberated by the Remuneration Committee, and passed in a resolution made by the Board of Directors according to the performance evaluation standards (mastery of company targets and tasks, including ESG commitment and supervision, participation in company operation, internal relation management and communication, director specialty and continual further education, and risk and internal control), and the remuneration system should be reviewed at any time as appropriate based on the actual operation status of the Company and relevant laws and regulations, with the objective to implement corporate governance and in the hope that the directors' remuneration and rewards can be distributed in a transparent, reasonable, and systematic manner.

As for the remuneration payment policy addressing general manager, vice general managers, and managers, reasonable remuneration should be given according to the rights and responsibilities of the positions, ESG development strategies, operating performance achievement rate, value contributed, or involvement in moral risk events or other risk events that cause a negative influence on corporate image and goodwill, improper internal management, personnel malpractice, future operating risks and development trends of the industry, etc. Relevant performance evaluation and remuneration reasonableness should be evaluated by the Nomination Committee, deliberated by the Remuneration Committee, and passed in a resolution made by the Board of Directors, and the remuneration system should be reviewed at any time as appropriate based on the actual operation status of the Company and relevant laws and regulations to pursue a balance between corporate sustainable management and risk control and management.

The correlation of executive and employee remuneration with company operational and ESG performance evaluations:

The basis for employee remuneration, beyond allocations mandated by the Company's Articles of Incorporation, is determined by the Company's annual profitability (pre-tax net income), job function, professional competence, contribution, and annual performance assessment.

Additionally, the Company promotes the integration of corporate sustainability objectives into managerial decision-making, fostering enhancements in ESG performance alongside financial achievements. Through the utilization of explicit, measurable metrics, the company seeks to inspire all personnel to actively participate as pivotal agents of sustainable transition. The Remuneration Committee, Nominating Committee, and Sustainable Development Committee collectively bear the responsibility for execution and oversight.

a. Clarification of the correlation between remuneration and ESG performance

Fixed remuneration is not subject to ESG metrics. For variable compensation tied to ESG performance, senior management at the vice president level and above, and those at job grade 17 and higher, receive a ±5% adjustment based on ESG target attainment; managers and entry-level personnel at job grade 16 and below receive a +10% adjustment based on ESG target fulfillment.

b. Scope of sustainable performance indicators

To ensure comprehensive performance evaluation, the following key indicators are set, including but not limited to corporate governance, supply chain management, environmental protection, employee development and well-being, digital transformation and cybersecurity management, social responsibility, and product innovation and R&D, applicable to the entire company.

3. Implementation of corporate governance

(1) Board of Directors：In the most recent year, the Board of Directors had 8 meetings[A] , and the attendance of directors is as follows:

Title	Name	Attendance in person B	By proxy	Attendance in person (%) [B/A]	Notes
Chairman	Eric Chen	8	-	100%	Re-elected on May 28, 2025
Director	Cheer Du	8	-	100%	Re-elected on May 28, 2025
Director	Ciou-Jiang Hu	1	2	33.33%	Resigned on May 28, 2025
Director	Chuang Fong investment Co., Ltd. (Representative: Ming-Jhen Jhu)	8	-	100%	Re-elected on May 28, 2025
Director	Yi-Lin Sung	6	2	75.00%	Re-elected on May 28, 2025
Director	Wan-Xin Hu	5	-	100%	Newly appointed on May 28, 2025
Independent Director	Jiang-Long Guo	3	-	100%	Resigned on May 28, 2025
Independent Director	Siou-Ming Huang	3	-	100%	Resigned on May 28, 2025
Independent Director	Min-Chih Chien	7	1	87.50%	Re-elected on May 28, 2025
Independent Director	Mei-Chi Chen	8	-	100%	Re-elected on May 28, 2025
Independent Director	Hui-Ming Chen	5	-	100%	Newly appointed on May 28, 2025
Independent Director	Su-Tian Chen	5	-	100%	Newly appointed on May 28, 2025

Attendance of independent directors in the 8 Board meetings in 2024:

●in-person attendance ◆proxy attendance ★no attendance

Name of independent director	2025.03.12	2025.04.14	2025.05.08	2025.05.28	2025.06.30	2025.07.30	2025.11.11	2025.12.23
Jiang-Long Guo	●	●	●	●	Resigned upon expiration of term			
Siou-Ming Huang	●	●	●	●				
Min-Chih Chien	●	●	●	●	◆	●	●	●
Mei-Chi Chen	●	●	●	●	●	●	●	●
Hui-Ming Chen	Not yet assumed office				●	●	●	●
Su-Tian Chen					●	●	●	●

Other matters that require reporting:

1) If any of the following circumstances occurs in the operation of the Board of Directors, the date, period, content of the motions, the opinions of all independent directors, and the Company's handling of independent directors' opinions shall be stated:
   (a) terms referred to in Article 14 -3 of the Securities and Exchange Act.
   (b) addition to the aforementioned matters, other Board meeting resolutions with independent directors' dissenting and unqualified opinions in records or written statements: No such incident occurred.

2) Directors recused from themselves from discussion or voting on an agenda item in which they have an interest:

Date	Content of motion	Name of Directors Subject to Conflict of Interest Recusal	Reasons for Conflict of Interest Recusal and Voting Results
2025.12.23	Distribution of 2025 year-end bonus for managers of the Company	Eric Chen and Cheer Du	As Chairman Eric Chen and Director Cheer Du also serve as managers of the company, they abstained from voting in accordance with conflict of interest principles. The remaining attending directors unanimously approved the resolution.

3) Objectives for strengthening the Board's functions in the current and recent years (e.g., setting up the Audit Committee, improving the information transparency, etc.) and performance evaluation

(a) In order to improve the corporate governance and strengthen the relevant functions of the Board of Directors, the Company has established three independent directors in accordance with the Articles of Incorporation and Article 14-2 of the Securities and Exchange Act as well as Article 4 of Compliance Matters for Setting and Exercise of Authorities of Board of Directors of TWSE/TPEx Listed Companies, and has established the Remuneration Committee since December 16, 2011 to assist the Board of Directors in the execution of relevant remuneration management; since June 14, 2019, the Audit Committee has been established to perform relevant operations and act as a supervisor in accordance with Article 14-5 of the Securities and Exchange Act.

(b) Since the establishment of the Remuneration Committee on December 16, 2011, its operation has been smooth.
Since the establishment of the Audit Committee on June 14, 2019, the Audit Committee has performed related operations in accordance with Article 14-5 of the Securities and Exchange Act and acted as a supervisor.

4) Implementation of self-evaluations by the Company's Board of Directors and functional committees:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
Once a year	Performance evaluation for January 1, 2025 to December 31, 2025	Performance evaluation of the Board of Directors, individual directors, and functional committees	Self-evaluation by the Board of Directors, directors, and members of functional committees	Self-assessment on board of directors' performance: ■ Master of company targets and tasks ■ Upgrade board of directors' decision-making quality ■ Composition and structure of board of directors ■ Director appointment and educating ■ Internal control Self-assessment on individual director members performance: ■ Master of company targets and tasks ■ Cognition of director responsibilities ■ Participation in company operation ■ Internal relation management and communication ■ Director specialty and educating ■ Internal control Self-assessment on audit committee performance ■ Participation in company operation ■ Cognition of committee responsibilities ■ Upgrade committee decision-making quality ■ Composition and structure of committee ■ Internal control Self-assessment on compensation committee: ■ Participation in company operation ■ Cognition of committee responsibilities ■ Upgrade committee decision-making quality ■ Composition and appointment of committee ■ Internal control Measurement items for performance evaluation of the Sustainable Development Committee includes the following four aspects: ■ Degree of participation in corporate operation ■ Cognition of responsibilities of the committee ■ Improvement of decision-making quality of the committee ■ Composition of the committee, and selection and appointment of its members Measurement items for performance evaluation of the Nominating Committee includes the following four aspects: ■ Degree of participation in corporate operation ■ Cognition of responsibilities of the committee ■ Improvement of decision-making quality of the committee ■ Composition of the committee, and selection and appointment of its members

The Company has finished the 2025 performance self-assessment on board of directors, with results submitted and reported to the Board of Directors on 2026/3/11; of which, the overall average self-assessment score of Board of Directors is 4.88 (full mark is 5), the overall average self-assessment score of individual director members is 4.85 (full mark is 5), the overall average self-assessment score of audit committee is 4.75 (full mark is 5), and the overall average self-assessment score of remuneration committee is 4.81 (full mark is 5). The overall average score of the performance self-evaluation of the Sustainable Development Committee is 4.74 (full mark is 5), while that of the Nominating Committee is 4.70 (full mark is 5). To sum up, the Board of Directors' functions well, and it will continue to strengthen according to this results, and promote company's management achievements.

Table 1

Period	Date	Content of motion and follow-up actions	Items listed in Article 14-3 of Securities and Exchange Act	Opinions of Independent Directors
19th meeting of the 13th-term Board of Directors	2025/03/12	The Company’s 2024 Year statement of operations, financial statement and consolidated financial statement motion	V	None
		The Company’s 2024 director and staff remuneration motion	V	None
		Evaluation of the Effectiveness of the Company's Internal Control System for the Year 2024 and Issuance of the "Internal Control Statement"	V	None
		Election of the Company's Directors	V	None
		Nomination by the Board of Directors of Director Candidates (Including Independent Director Candidates) and Review Thereof	V	None
		Removal of Non-Compete Restrictions on Newly Elected Directors	V	None
		Application to Financial Institutions for Credit Facilities in Response to the Company's Operational Requirements	V	None
		Issuance of New Shares in the Fourth Quarter of the Company's Fiscal Year 2024	V	None
		Amendment to the Company's "Articles of Incorporation"	V	None
		Amendment to the Company's "Procedures for Acquisition or Disposal of Assets"	V	None
		Evaluation of the Independence and Competence of the Company's Certified Public Accountants	V	None
		Convening of the Company's 2025 Annual General Meeting of Shareholders	V	None
		Matters Relating to the Acceptance of Shareholder Proposals and Nominations, Review Criteria, and Operating Procedures	V	None
20th meeting of the 13th-term Board of Directors	2025/04/14	The Company's 2024 Employee Remuneration Distribution motion	V	None
		The Company's 2024 Distribution of Earnings motion	V	None
		Proposal to issue new shares through capitalization of retained earnings and capital surplus	V	None
		Amendments to the Company's "Articles of Association"	V	None
		Proposal to add agenda items for the Company's 2025 Annual General Meeting of Shareholders	V	None
		Endorsement Guarantee Case for Subsidiary Promate Electronic (Shenzhen) Co., Ltd.	V	None
21st meeting of the 13th-term Board of Directors	2025/05/08	The Company's 2025 first quarter consolidated financial statements	V	None
		Proposal to issue new shares in the first quarter of 2025	V	None
		Proposal to apply for a credit facility from financial institutions to meet the Company's operational needs	V	None
1st meeting of the 14th-term Board of Directors	2025/05/28	Proposal to elect a new Chairperson of the Board of the Company	V	None
		Proposal to appoint members of the Company's Compensation Committee	V	None
		Proposal to appoint members of the Company's Audit Committee	V	None
		Proposal to appoint members of the Company's Nomination Committee	V	None
		Proposal to appoint members of the Company's Sustainability Development Committee	V	None
2nd meeting of	2025/06/30	Proposal to set the record date for cash dividends and stock	V	None

Period	Date	Content of motion and follow-up actions	Items listed in Article 14-3 of Securities and Exchange Act	Opinions of Independent Directors
the 14th-term Board of Directors		dividends distributed from retained earnings and capital surplus		
		Proposal to apply for a credit facility from financial institutions to meet the Company's operational needs	V	None
3rd meeting of the 14th-term Board of Directors	2025/07/30	The Company's 2025 second quarter consolidated financial statements	V	None
		Proposal regarding the 2024 employee bonus distribution and payment date for the Company's managerial officers	V	None
		Proposal to apply for a credit facility from financial institutions to meet the Company's operational needs	V	None
		Proposal to issue new shares in the second quarter of 2025	V	None
		The Company's 2024 Sustainability Report	V	None
4th meeting of the 14th-term Board of Directors	2025/11/11	The Company's 2025 third quarter consolidated financial statements	V	None
		Proposal to apply for a credit facility from financial institutions to meet the Company's operational needs	V	None
		Proposal to issue new shares in the third quarter of 2025	V	None
		Proposal to establish the "Procedures for Defining the Scope of Entry-Level Employees"	V	None
		Proposal to amend the "Sustainable Development Code of Practice"	V	None
		Endorsement Guarantee Case for Subsidiary Promate Electronic (Shanghai) Co., Ltd.	V	None
5th meeting of the 14th-term Board of Directors	2025/12/23	Proposal for the Company's 2026 Projected Operating Goals and Budget Report	V	None
		Proposal regarding the year-end bonus distribution for the Company's managerial officers for 2025	V	None
		Proposal to apply for a credit facility from financial institutions to meet the Company's operational needs	V	None
		The Company's 2026 audit plan	V	None
		Proposal to establish the Company's "Plan for Enhancing Corporate Value"	V	None
		Proposal to amend the Company's "Procedures for Defining the Scope of Entry-Level Employees"	V	None
		Endorsement Guarantee Case for Subsidiary Promate Electronic (Shenzhen) Co., Ltd.	V	None
Independent directors' opinions on the above proposal: No objections or reservations. Company's response to independent directors' opinions: None. Resolution result: Approved unanimously by all directors present upon inquiry by the chairperson.				

(2) Operation of the Audit Committee:
All independent directors of the Company formed an Audit Committee on June 14, 2019.
Work highlights of the Audit Committee in 2025:

1) The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2) Assessment of the effectiveness of the internal control system.
3) The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4) Matters in which a director is an interested party.
5) Asset transactions or derivatives trading of a material nature.
6) Loans of funds, endorsements, or provision of guarantees of a material nature.
7) The offering, issuance, or private placement of equity-type securities.
8) The hiring or dismissal of a certified public accountant, or their compensation.
9) The appointment or discharge of a financial, accounting, or internal audit officer.
10) Annual and semi-annual financial reports.
11) Company risk management
12) Audit committee performance assessment.
13) Other material matters as may be required by this Corporation or by the competent authority.

In the most recent year (2025), the Audit Committee convened 6 meetings [A], and the attendance of independent directors in the meetings is as follows:

Title	Name	Attendance in person [B]	By proxy	Attendance in person (%) [B/A]	Notes
Independent Director	Jiang-Long Guo	3	-	100%	Resigned on 2025/5/28
Independent Director	Siou-Ming Huang	3	-	100%	Resigned on 2025/5/28
Independent Director	Min-Chih Chien	6	-	100%	Re-elected on 2025/5/28
Independent Director	Mei-Chi Chen	6	-	100%	Re-elected on 2025/5/28
Independent Director	Hui-Ming Chen	3	-	100%	Newly-elected on 2025/5/28
Independent Director	Su-Tian Chen	3	-	100%	Newly-elected on 2025/5/28

Other matters that require reporting:

1. In case any of the following circumstances occurs, shall state the date and stage of audit committee meeting, motion contents, independent director's counterview, reservation or significant suggestions, audit committee's resolution results as well as the company's treatment suggestion on audit committee:
   (1) Matters referred to in Article 14-5 of the Securities and Exchange Act:

Audit Committee	Agenda items and resolutions
The 18th Meeting of Second Session 2025/03/12	Motion 1, The Company's 2024 Year statement of operations and financial statement. Motion 2, The Company's 2024 Year staff and director remuneration motion. Motion 3, The Company's 2024 Year "Internal Control Statement" motion. Motion 4, Amendments to the Company's "Articles of Incorporation." Motion 5, Amendments to the Company's "Procedures for Acquisition or Disposal of Assets." Motion 6, Independence and suitability assessment for the Company's financial statement auditors.
The 19th Meeting of Second Session 2025/04/14	Motion 1, Proposal to distribute the Company's 2024 Year employee remuneration. Motion 2, The Company's 2024 Year Distribution of Earnings motion. Motion 3, Proposal to issue new shares through capitalization of retained earnings and capital surplus. Motion 4, Amendments to the Company's "Articles of Incorporation." Motion 5, Endorsement Guarantee Case for Subsidiary Promate Electronic (Shenzhen) Co., Ltd.
The 20th Meeting of Second Session 2025/05/08	Motion 1, The Company's 2025 first quarter consolidated financial statements.
The 1st Meeting of Third Session 2025/07/30	Motion 1, Proposal to elect the convener of the third-term Audit Committee. Motion 2, The Company's 2025 second quarter consolidated financial statements.
The 2nd Meeting of Third Session 2025/11/11	Motion 1, The Company's 2025 third quarter consolidated financial statements. Motion 2, Proposal to establish the Company's "Procedures for Defining the Scope of Entry-Level Employees." Motion 3, Endorsement Guarantee Case for Subsidiary Promate Electronic (Shanghai) Co., Ltd.
The 3rd Meeting of Third Session 2025/12/23	Motion 1, Proposal for the Company's 2026 Projected Operating Goals and Budget Report. Motion 2, The Company's 2026 audit plan. Motion 3, Amendments to the Company's "Procedures for Defining the Scope of Entry-Level Employees." Motion 4, Endorsement Guarantee Case for Subsidiary Promate Electronic (Shenzhen) Co., Ltd.
Audit Committee members' opinions on the above proposal: No objections or reservations. Company's response to Audit Committee members' opinions: None. Resolution result: Approved unanimously by all committee members present upon inquiry by the chairperson.	

   (2) Besides the matters above, other resolutions adopted with the approval of two-thirds or more of all directors, without having been passed by the Audit Committee: None.

2. If independent directors recused from themselves from an agenda item in which they have a conflict of interest, specify the name of the independent director, agenda item, reason for recusal, and participation in voting: None.

3. Communication between independent directors and the chief internal auditor and CPAs (must include material matters of communication, methods, results relating to the Company's financial reports and business conditions):

(1) The independent director communicates directly with the internal audit supervisor and accountant through E-mail, telephone or meeting if necessary, and the communication is satisfactory.

(2) The Company's audit unit shall, in addition to regularly submitting various internal audit reports to the independent directors, attend the audit committee meeting at least once a quarter after the establishment of the audit committee to explain the findings and improvements of the last quarter to the independent directors, and report the results of the meeting to the Board of Directors. In case of internal audit, the "Internal Control System" and "Rules for Implementation of Internal Audit" shall be amended, and the relevant contents shall be discussed and approved by the audit committee before being submitted to the Board of Directors for approval.

(3) The accountant shall check and audit the Company’s financial situation, adjust the entries and revision of IFRS Accounting Standards Bulletin, publish the influence of comprehensive strategy to the Company against with the company act, tax law and labor law and other fiscal and taxation issues, explain to independent directors in the audit committee at least once a year; in case of serious matters, the meeting could be convened at any time. The accountant and independent director shall communicate on the important and key audit matters of the Company every year and reach a consensus.

(4) The communication between the independent directors of the Company and the internal audit supervisor as well as the accountant (the way, matters and results of the communication regarding the Company's financial report and financial business situation, etc.) has been disclosed in the Corporate Governance section of the Company’s website.

(5) Please see the table below for an abstractof communications between the Independent Directors and the Internal Audit Manager and CPAs:

Participant	Meeting date	Nature and subject of communication	Independent Directors' Opinions
Audit supervisor	2025/03/12	● Audit Report of the first quarter of 2025 ● Assessment of Effectiveness of Internal Control System of the Company in 2024 and Issuance of “Internal Control Statement” Report	Without deficiency, and independent director has no comment and suggestion
Audit supervisor	2025/05/08	● 2025 second quarter audit condition report	Without deficiency, and independent director has no comment and suggestion
Audit supervisor	2025/07/30	● 2025 third quarter audit condition report	Without deficiency, and independent director has no comment and suggestion
Audit supervisor	2025/11/11	● 2025 fourth quarter audit condition report	Without deficiency, and independent director has no comment and suggestion
Audit supervisor	2025/12/23	● The Company’s 2026 audit plan motion	Independent director has no comment and suggestion
Accountant	2025/03/12	● The CPAs reported the contents of audited consolidated financial statements of first quarter of 2024, major audit findings (including major adjusted and unadjusted entries, internal control, etc.) and CPAs’ audit report.	Independent director has no comment and suggestion
Accountant	2025/05/08	● The CPAs verified, read, and communicated the consolidated financial report of the Company in the first quarter of 2025.	Independent director has no comment and suggestion
Accountant	2025/11/11	● The CPAs verified, read, and communicated the consolidated financial report of the Company in the third quarter of 2025.	Independent director has no comment and suggestion
Accountant	2025/12/23	The CPAs’ explanation and communication on 2025 Year Parent Company Only and Consolidated Financial Statements in terms of pre-audit planing, key audit matters and operating performance analysis	Independent director has no comment and suggestion

Note 1: If any independent director resigns before the end of the year, the resignation date shall be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of audit committee meetings and actual attendance during his/her term of office.

Note 2: Before the end of the year, if any independent director is re-elected, the new and former independent directors shall be listed, and the former, new or re-elected independent director and the date of re-election shall be indicated in the remarks column. Actual attendance rate (%) is calculated on the basis of the number of meetings of the Audi Committee during his/her tenure and his/her actual attendance.

(3) Corporate governance implementation status and deviations from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons:

Evaluation Item	Implementation status			Deviations from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
1. Does the company establish and disclose its corporate governance principles in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	✓		The Company has adopted the "Code of Practice on Corporate Governance for Listed Companies" by resolution of the Board of Directors on May 12, 2020, which is disclosed on the Company's website and public information observatory.	No difference
2. Shareholding structure & shareholders' rights				
(1) Does the company establish internal operating procedures for handling shareholder suggestions, questions, complaints or litigation and handled related matters accordingly?	✓		(1) The Company has set up a spokesman, an acting spokesman and a stock affair unit to deal with the issues such as shareholders' motions or disputes.	No difference
(2) Does the company have a list of major shareholders that have actual control over the Company and a list of ultimate owners of those major shareholders?	✓		(2) The Company keeps track of the shareholding situation of directors, managers and major shareholders holding more than 10% shares, and reports the shareholding changes of major shareholders on time.	No difference
(3) Does the company establish and implement risk management and firewall systems within its conglomerate structure?	✓		(3) The finance and business of the Company with each affiliated enterprise are operated independently, and the "Related financial business regulations between affiliated enterprises" have been established.	No difference
(4) Does the company establish internal rules against insiders trading with undisclosed information?	✓		(4) The Company has established the "Management measures for insider trading prevention", and shows the cases related to insider trading.	No difference
3. Composition and duties of the board of directors				
(1) Whether the Board of Directors having stipulated diversity policy, specific management target and implementation status?	✓		(1) Please refer to P.22-23 "Board of Directors Diversity and Independence" for the Company Boards' diversity policies, specific management objectives and implementation status.	No difference
(2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and Audit Committee?	✓		(2) In addition to the Remuneration Committee and the Audit Committee legally established, the Company already established the Nominating Committee and Sustainable Development Committee on June 15, 2022.	No difference
(3) Does the company establish standards and method for evaluating Board performance, conduct annual performance evaluations, submit performance evaluation results to the Board, and use the results as a basis for determining the remuneration and nomination of individual directors?	✓		(3) On May 12, 2020, the Board of Directors of the Company adopted the "Operational procedure for performance evaluation of the Board of Directors", covering the performance evaluation of the Board of Directors as a whole, individual directors and functional committees. Evaluation methods including internal self-evaluation of the Board, self-evaluation of directors, peer evaluation, and performance evaluation of external professional institutions, experts, or other appropriate ways, should be completed before the end of the first quarter in the next year for the director performance evaluation, and collected by the execution unit of the Board activities related information to complete the evaluation report and submit to the Chairman for summary, and then send to the Board of Directors to review the report, and make improvements. The evaluation results for the Board of Directors and functional committees for 2025 are detailed on P.35, and the result will be used as a basis for future selection or nomination of directors and compensation for individual directors, with a view to implementing the corporate governance and enhancing the participation and communication channels of directors in the operation of the Company.	No difference
(4) Does the company regularly evaluate the	✓		(4) The Company establishes evaluation items in	No difference

Evaluation Item	Implementation status			Deviations from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
independence of CPAs?			accordance with the contents of the standardized independence specified in Article 47 of the Certified Public Accountant Act, and Code of Ethics for Professional Accountants No. 10 Notice: “Integrity, Impartiality, Objectivity and Independence”. Also, the Company evaluates the independence and adequacy of CPAs periodically, i.e., once every year according to the 13 AQIs required of CPAs. 1. Report to the Audit Committee on March 11, 2026, acquire the declaration of independence of the accountants, and submit the result to the Board of Directors on March 11, 2026. 2. The evaluation objects include the accountants, their spouses and dependant relatives, and the assessment items and scope are: whether there is direct or indirect financial interest relationship with the Company, financing or guarantee behavior with the Company or the directors, close business relationship and employment relationship with the Company, serving as director, manager, or in the post with significant influence on audit work of the Company in current year or recent two years, providing the non-audit services directly affecting the audit work, intermediating the stock or other securities issued by the Company, acting as a defender of the Company or coordinating the conflicts between the Company and other third parties on behalf of the Company, or with kinship to any director, manager or person who has significant influence on the audit of the Company. 3. Evaluation results: The CPAs complied with the independence evaluation standards of the Company, and were above the average level in the same trade regarding auditing experience and training hours. Additionally, digital auditing tools have been continually introduced in recent years to improve the audit quality. Therefore, these accountants were qualified to serve as the Company’s CPAs. Financial statement auditors are rotated after a certain period of time. No financial statement auditor had served the Company for 7 consecutive years.	
4. Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and appoint a corporate governance supervisor to be responsible for corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with the laws, organizing board meetings and annual general meetings as required by law, and compiling minutes of board meetings and annual general meetings)?	✓		Through the resolution of the Board of Directors on May 12, 2020, the Company shall designate the accounting department manager Qiu, Hui-Ling as the corporate governance director, to whom the stock affair unit report, so as to protect the shareholders' rights and interests and strengthen the function of the Board of Directors, with the work experience of more than three years in accounting, internal auditing and other management in the public offering company. The main duties of the corporate governance officer are to handle matters related to the meetings of the Board of Directors and the Board of Shareholders, prepare the proceedings of the Board of Directors and the Board of Shareholders, assist the directors in their appointment and continuing education, and provide the information necessary for the directors to carry	No difference

Evaluation Item	Implementation status			Deviations from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			out their business and other matters stipulated in the Articles of Incorporation or the deeds of the Company. Operational performance in 2025 was as follows: • Regularly informing the Board of Directors of the latest changes and developments of laws and regulations related to the Company's business field and corporate governance. • Handling the operation of the Board of Directors and the functional committees according to laws. • Planning and implementing the director education courses. • Insurance and maintenance of directors liability insurance. • 2025 performance evaluation of the Board of Directors shall be carried out in accordance with the "Performance Evaluation Method of the Board of Directors" established by the Company. • Responsible for all matters related to the shareholders' meeting. • Reviewing the achievement of corporate governance evaluation indicators and proposing the improvement plans and countermeasures for the indicators that are not achieved. • Supervised 2025 Year Sustainability Report Compilation. • 12 hours of study have been completed in 2025 according to laws. Please refer to Note 1 for details	
5. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and properly respond to corporate social responsibility issues of concern to the stakeholders?	✓		(1) The Company refers to GRI Standards and follows the four principles of the AA1000 AccountAbility Principle (2018) — Inclusivity, Materiality, Responsiveness, and Impact — to identify key stakeholders, categorized into six groups: shareholders or investors, customers, employees, original manufacturers and suppliers, freight forwarding, transportation and warehousing logistics providers, and affiliated enterprises and subsidiaries. (2) The Company has established a dedicated stakeholder area and relevant contact information on its official ESG website, so as to appropriately respond to issues of concern to stakeholders. (3) The engagement methods and outcomes for the six categories of stakeholders are detailed in the 2024 Sustainability Report, P. 8–14. (4) The Company reported to the Board of Directors on May 8, 2025 regarding the communication with various stakeholders during 2025.	No difference
6. Does the company designate a professional shareholder service agency to deal with shareholder affairs?	✓		The Company appoints the professional stock affair agency: the stock affairs agency department of Yuanta Securities Co., Ltd., and has formulated the "Management method of stock affairs".	No difference
7. Information disclosure				
(1) Does the company establish a corporate website to disclose information regarding the company's financial, business and corporate governance status?	✓		(1) The Company shall declare its financial business and corporate governance on the Public Information Observatory in accordance with the law, and disclose them simultaneously on the Company's website (https://www.promate.com.tw/).	No difference
(2) Does the company have other information disclosure channels (e.g., maintaining an Englishlanguage website, appointing responsible people to handle information collection and disclosure, creating a	✓		(2) The Company has established a Chinese and English Official Website and assigned a person responsible for the disclosure of all information of the Company, and has set up a spokesman system according to the	No difference

Evaluation Item	Implementation status			Deviations from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
spokesperson system, webcasting investor conference on company website)?			provisions. If there is a legal person to explain the information of meeting, it will also be placed on the Company's website.	
(3) Does the company announce and report annual financial statements within two monthsafter the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?	✓		(3) The Company is still announcing and reporting the financial reports and monthly operations in accordance with the time limit stipulated in Article 36 of the Securities and Exchange Act.	No difference
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, continuing education of directors and supervisors, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	✓		(1) Employee right and care: The Company attaches great importance to the rights and interests of colleagues; in addition to the statutory protection, there are many welfare measures and multiple appeal channels. Salary: annual salary adjustment, performance bonus, year-end bonus, employee dividend Training: annual educational training, professional training Off-days: 2 off-days per week, annual leave, paternity leave Welfare: Employee Stock Ownership Trust, Family Day, sports and wellness programs, staff travel allowance, staff fellowship hall - vegetable restaurant, staff birthday gift certificate, funeral and illness allowance, Christmas Party, year-end activities, staff library, and club activities, etc. (2) Investor relationship: Full disclosure of information through the public information observatory and the Company's website, to enable the investors to understand the Company's operating conditions, and through the shareholder meeting and spokesperson channels to communicate with investors. (3) Supplier relationship: The Company is the electronic component agency, stipulates the code of conduct for supplier, and has signed relevant contracts with all suppliers; the orders and purchases are handled according to the contract, to ensure the full source of goods. (4) Rights of interested parties: 1. As for shareholders' responsibilities: the Company strives to fully safeguard the shareholders' rights and interests. 2. As for customer responsibilities: in addition to providing the professional design services with added value, the Company also provides sufficient stock according to the customer's order to meet the customer's needs. (5) Training of Directors and Supervisors: The Company complies with the "Key points for directors and supervisors of listed companies" and regularly provides relevant refresher courses for directors and supervisors. Directors and supervisors may enroll in relevant refresher courses upon their personal needs. Please refer to the Open Information Observatory for further study of directors and supervisors. (6) Implementation of risk management policies and risk measurement standards: The Company has the risk management policy, and each department must analyze the identified risk events according to the actual situation, use the information to determine the occurrence possibility of risk events, and analyze the impact of the results on the	No difference

Evaluation Item	Implementation status			Deviations from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary	
			Company; the audit office shall audit and regularly issue reports to the Board of Directors and Audit Committee. (7) Implementation of customer policies: The Company constantly enriches professional skills and strengthen the partnership with manufacturers with professional technical team and clear product market positioning, to jointly create the added value. (8) Liability insurance purchased by the Company for directors and supervisors: The Company purchases the liability insurance for directors and supervisors every year with an underwriting amount of NT$150 million. The renewal of insurance will be completed before the expiration of May 31 of this year and reported to the Board of Directors in the near future.	

9. Specify the improvement of corporate governance with reference to the evaluation of corporate governance by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and the measures prioritized for issues that require improvement.

(1) The Company has taken part and completed self-evaluations according to the Corporate Governance Policy and most have been in line with the spirit of corporate governance, and there is no significant difference.

(2) Explanation to the 12th Corporate Governance Evaluation indicators:

Serial No.	Indicator	Descripti
2.24	Has the company established a cyber security risk management framework, formulated cyber security policies and specific management plans, and allocated resources for cyber security management, and disclosed such information on the company's website or Annual Report?	The Con Certifica
4.28	Has the Company formulated an energy management plan, and disclosed the implementation status on the Company's website, annual report, or sustainability report?	The Con 2025, an Novemb

Note 1：2025 further education of corporate governance manager is as below:

Corporate governance manager: Mandy Chiu			
Date	Organizer	Course	Hours
2025.08.11	Accounting Research and Development Foundation	A Practical Analysis of Internal Control Management for Corporate Greenhouse Gas Inventory	6
2025.09.03	Accounting Research and Development Foundation	How to Apply Robotic Process Automation (RPA) to Enhance Internal Control Effectiveness	6

(4) If the company has a Remuneration Committee and Nominating Committee, disclose its composition, responsibilities and operations:

1. Member information and operations of the Remuneration Committee

(1) Member information of the Remuneration Committee

December 31,2025

Identity	Name (Condition)	Professional qualification and experience	Independence condition	Additional posts in other public Company remuneration committee
Independent Director-Convener	Hui-Ming Chen	Note 1	Note 1	-
Independent Director	Min-Chih Chien			-
Independent Director	Mei-Chi Chen			-
Independent Director	Su-Tian Chen			-
Independent Director	Siou-Ming Huang			-
Independent Director	Jiang-Long Guo			-

Note 1: Please state each remuneration committee member's period of service, professional qualification and experience as well as independence condition in the table, and may refer to P.10-21 for directors' professional qualification and independent director's independence information disclosure.

(2) Responsibilities of the Remuneration Committee:he Company has established the "Organizational Rules for Remuneration Committee", whose main powers and responsibilities are as follows:

1) To review the rules and regulations of the organization on a regular basis and propose the amendments.
2) To formulate and regularly review the policies, systems, standards and structures for annual and long-term performance evaluation and remuneration of directors and managers.
3) To regularly evaluate the achievement of performance objectives of directors and managers, and determine the contents and amounts of their individual salaries and rewards.

2. **Information on the operations of the Remuneration Committee**
   (1) There are four members in the Company's Remuneration Committee.
   (2) The committee shall convene at least two meetings a year.
   (3) Current term of office: From May 28, 2025 to May 27, 2028. In the most recent year the Remuneration Committee met 4 times [A], and the members' qualifications and attendance are as follows:

Title	Name	Attendance in person [B]	By proxy	Attendance rate (%) [B/A] (Note)	Notes
Convener	Hui-Ming Chen	2	-	100	Newly-elected on 2025/5/28
Committee Member	Min-Chih Chien	2	-	100	Re-elected on 2025/5/28
Committee Member	Mei-Chi Chen	4	-	100	Re-elected on 2025/5/28
Committee Member	Su-Tian Chen	2	-	100	Newly-elected on 2025/5/28
Convener	Siou-Ming Huang	2		100	Resigned on 2025/5/28
Committee Member	Jiang-Long Guo	2	-	100	Resigned on 2025/5/28

Other matters that require reporting:

1. If the board of directors did not adopt or revised the recommendations of the compensation committee, describe the date of board meeting, term of the board, agenda item, resolutions adopted by the board, and actions taken by the company in response to the opinion of the compensation committee (if the remunerations approved by the board of directors are better than those recommended by the compensation committee, describe the difference and reasons): None.
2. If with respect to any resolution of the Remuneration Committee, any member has a dissenting or qualified opinion that is on record or stated in a written statement, describe the date of committee meeting, term of the committee, agenda item, opinions of all members, and actions taken by the company in response to the opinion of members: None.
3. Proposals and resolutions of the Remuneration Committee meetings and the Company's handling of the members' opinions in the most recent year:

Remuneration Committee	Agenda items and resolutions
The 5th Session The 11th meeting 2025.03.12	1. Formulated 2025 remuneration committee calendar 2. Reviewed the Company’s current reward system and evaluated and analyzed performance measurement system 3. The Company’s 2024 Year director remuneration and staff bonus payment
	Remuneration committee resolution results: approved and passed by all remuneration committee members. Company's treatment opinion on remuneration committee: approved and passed by all attended shareholders.
The 5th Session The 12th meeting 2025.04.14	Proposal to distribute the Company's 2024 Year employee remuneration.
	Remuneration committee resolution results: approved and passed by all remuneration committee members. Company's treatment opinion on remuneration committee: approved and passed by all attended shareholders

	The 6th Session The 1st meeting 2025.07.30	1. Proposal to elect the convener of the sixth-term Remuneration Committee. 2. The date of distribution of 2024 employee bonuses for the Company’s managers.	
		Remuneration committee resolution results: approved and passed by all remuneration committee members. Company's treatment opinion on remuneration committee: approved and passed by all attended shareholders	
	The 6th Session The 2nd meeting 2025.12.23	Distribution of 2025 year-end bonus for managers of the Company	
		Remuneration committee resolution results: approved and passed by all remuneration committee members. Company's treatment opinion on remuneration committee: approved and passed by all attended shareholders	

Note:

(1) If a member of the Remuneration Committee leaves before the end of the year, the resignation date shall be indicated in the remarks column, and the attendance rate (%) shall be calculated based on the number of meetings of the Remuneration Committee and the attendance in person times during his/her term in office.

(2) Before the end of the year, if any member of the Remuneration Committee is re-elected, the new member and the former member shall be filled in. The former member, new member, or re-elected member and the re-election date shall be indicated in the remark column. The attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee during his/her term of office and his/her attendance in person.

3. Information on the member information and operations of the Nominating Committee

(1) The Nominating Committee was established on June 15, 2022.

(2) The Nominating Committee of the Company consists of four members.

(3) Tenure of members of this (the second) Nominating Committee: From May 28, 2025 to May 27, 2028. In the most recent year, the Nominating Committee convened 2 meetings (A), and the members' professional qualifications and experience, attendance, and discussed matters are shown as follows:

Title	Name	Professional Qualification and Experience	Attendance in person [B]	By proxy	Attendance rate (%) [B/A] (Note)	Notes
Convener	Hui-Ming Chen	Please refer to contents related to the disclosure directors' professional qualifications and independent information of independent directors on P.10-21.	1	-	100	Newly-elected on 2025/5/28
Committee Member	Mei-Chi Chen		2	-	100	Re-elected on 2025/5/28
Committee Member	Min-Chih Chien		2	-	100	Re-elected on 2025/5/28
Committee Member	Su-Tian Chen		1	-	100	Newly-elected on 2025/5/28
Convener	Jiang-Long Guo		1	-	100	Resigned on 2025/5/28
Committee Member	Siou-Ming Huang		1	-	100	Resigned on 2025/5/28

Other matters that require reporting:

Explain the dates and sessions of meetings to discuss the main proposes of the Nominating Committee, contents of such proposals, contents of suggestions or objections of the members of the committee, resolution results of the Nominating Committee, and the handling of the opinions of the Nominating Committee.

Nominating Committee	Agenda items and resolutions
The 1st Session of 7th meeting 2025.03.12	● Proposal for the re-election of the Company's directors. ● Proposal for the nomination and review of director candidates (including independent directors) by the Board of Directors.
	Resolution results of the Nominating Committee: All the members of the Nominating Committee approved to pass the resolutions on the aforesaid motions. The Company's handling of opinions of the Nominating Committee: Submit the resolutions to the Board of Directors for all attending directors to approve and pass.
The 2nd Session of 1th meeting 2025.12.23	● Proposal to elect the convener of the second-term Nominating Committee. ● Distribution of 2025 year-end bonus for managers of the Company.
	Resolution results of the Nominating Committee: All the members of the Nominating Committee approved to pass the resolutions on the aforesaid motions. The Company's handling of opinions of the Nominating Committee: Submit the resolutions to the Board of Directors for all attending directors to approve and pass.

Note:

(1) If a member of the Nominating Committee leaves office before the ending date of the year, the date of exit shall be specified in the remark column. The actual attendance rate (%) of this member will be calculated according to the number of meetings convened by the Nominating Committee during his/her tenure and the actual number of times of his/her attendance.

(2) If reelection is conducted in the Nominating Committee before the ending date of the year, both the new and former members of the Nominating Committee shall be filled out, and it shall be specified in the remark column as whether this member is a former member, a new member, or the date of reappointment and reelection. The actual attendance rate (%) of this member will be calculated according to the number of meetings convened by the Nominating Committee during his/her tenure and the actual number of times of his/her attendance.

(5) Promotion of sustainable development implementation and differences/reasons between market-listed and public limited company’s Code of Practice on Sustainable Development:

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
1. Whether the Company has established and promoted sustainable development management structure, as well as set up relevant special (part-time) unit to follow up through Board of Directors authorization to high-order management level for handling, as well as under Board of Directors supervision?	✓		To align with international ESG trends, the company established the "Sustainable Development Committee" in June 2022. Composed of the Chairman and four Independent Directors, and chaired by the Chairman, with the goal of sustainable development. The committee coordinates management policies and concrete implementation plans related to environmental protection, social responsibilities, and corporate governance. The ESG executive team, under this committee, is responsible for execution and operations, and reports the results of sustainable development and future expected implementation goals to the Board of Directors regularly (at least once a year). In 2025, the Sustainable Development Committee convened 4 meeting with contents including: (1) Execution progress of greenhouse gas inventory and verification. (2) Execution of environmental sustainability. (3) Execution of social charity. (4) TCFD adoption plan and execution progress (5) Cybersecurity risk management report. (6) Management of intellectual property rights. (7) Care for employees' workplace physical and mental health. (8) Arrange this year's education courses to include workplace sexual harassment prevention advocacy, health promotion initiatives, etc (9) Preparation status of Sustainability Report. (10) Energy management plan and target policies. (11) Stakeholder engagement. Relevant operation status is detailed in the webpage of the Company.	No difference

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
2. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	✓		1. This disclosure data covers sustainable development performance and risk assessment boundary of the Company's major bases from 2025/01 to 2025/12 mainly in Taiwan. 2. The Company has regularly identified and evaluated the major issues and formulated relevant risk management policies and strategies according to sustainable development principles, as below: (1) Environment and society: ■ Product responsibility: The Company requires its suppliers to identify and manage the chemicals and other substances that may cause harm to the environment, so as to ensure that these substances are safely handled, transported, stored, used, recovered or reused and disposed to minimize the harm to the environment, by the rigorous quality management, to provide customers with good product quality and service quality, so as to improve the customer satisfaction, which is the cornerstone of sustainable development of theCompany. ■ Occupational safety: The Company has the occupational safety staff to conduct the hazard assessment and continuous risk improvement for all work contents and work areas of the Company. Through various related occupational safety training, it can reduce the occupational safety accidents and fulfill the responsibility of protecting the employees. (2) Corporate governance: The Company has stipulated the "Codes of Integrity Management", "Code of Ethics" and "Measures for Preventing Insider Trading", to standardize its internal operation and management, as well as relevant internal control system, and fulfill its corporate social responsibilities and integrity management. Furthermore, the Company places great importance on information security management. In order to effectively safeguard the integrity, confidentiality, and availability of customer data and operational information, the Company successfully implemented and obtained ISO 27001 Information Security Management System certification in 2025, continuously strengthening its information security governance capabilities.	No difference
3. Environmental issues				

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
(1) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	✓		(1) In addition to the demand for quality regarding the IC components that the Company represents, the products of our upstream original manufacturers are also considered based on their life cycle. From raw material production, transportation, production, product transportation, product use to product disposal after discarding, etc., their impact on the environment during the entire process is taken into consideration. Therefore, the Company also effectively executes criteria regarding the management of hazardous substances, pollution prevention, energy-saving, water-saving, and waste reduction, etc., in its own operating office areas and storage centers. Hoping to gradually form a green supply chain from our upstream (original supplier), midstream (the Company) to downstream (customers).	No difference
(2) Does the company endeavor to improve the efficiency of resource utilization and use recycled materials which have a low impact on the environment?	✓		(2) The Company is committed to sustainable operations and energy conservation and carbon reduction. The Company has formulated an energy management policy to continuously improve energy use efficiency and reduce energy consumption during operations. The Company complies with relevant energy regulations, promotes company-wide participation in energy management, and reduces energy consumption per unit of product through the introduction of high-efficiency equipment and optimization of energy use. The Company also regularly reviews energy use performance and continuously improves energy management effectiveness. Furthermore, the Company implemented the ISO 50001 Energy Management System in 2025 as an important foundation for advancing energy management, and has also commenced research into the application of recycled materials in packaging.	No difference
(3) Does the company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues?	✓		(3) The Company follows the TCFD framework to identify risks/opportunities that have impacts on business, strategy, and financial planning. Risks/opportunities are defined and listed by relevant departments. The Company references the Intergovernmental Panel on Climate Change (IPCC) climate scenarios SSP1-2.6, SSP2-4.5, and SSP5-8.5, and conducts risk assessments on transition risks, acute physical risks, and chronic physical risks to identify and analyze short, medium, and long-term climate risks and opportunities within the Company's operational scope. For detailed information, please refer to the Company's 2025 Sustainability Report..	No difference

<table>
<tr><th rowspan="2">Promotion items</th><th colspan="3">Implementation status</th><th rowspan="2">Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>(4) Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for energy conservation & carbon reduction, greenhouse gas emission reduction, water use reduction, and other waste management?</td><td>✓</td><td></td><td>(4) To response the influence from climate change on operating activities, the Company, except for actively introducing new products, continues to promote its energy conservation and carbon deduction policies.

1) Greenhouse gas emissions:Please see P.62-63, "1-1 company greenhouse gas inventory and verification status for the last 2 years"

2) Water consumption:
<table><tr><th>Year</th><th>Amount(kWh)</th><th>Water consumption Intensity (kWh/NTD Million Revenue)</th></tr><tr><td>2024</td><td>6,008</td><td>0.16</td></tr><tr><td>2025</td><td>5,904</td><td>0.20</td></tr></table>3) Wastes:
<table><tr><th rowspan="2">Year</th><th colspan="2">Enterprise wastes (Kg)</th><th colspan="2">General domestic waste (Kg)</th><th>Carton (Kg)</th><th rowspan="2">Total Weight (Kg)</th><th rowspan="2">Waste Intensity (Kg/NTD Million Revenue)</th></tr><tr><th>Recyclable</th><th>Non-recyclable</th><th>Recyclable</th><th>Non-recyclable</th><th>Recyclable</th></tr><tr><td>2024</td><td>920</td><td>720</td><td>5,456</td><td>4,912</td><td>2,840</td><td>14,848</td><td>0.39</td></tr><tr><td>2025</td><td>240</td><td>1,705</td><td>1,111</td><td>5,329</td><td>3,552</td><td>11,937</td><td>0.40</td></tr></table>
For the aforementioned relevant management policies and reduction targets, please refer to the 2025 Sustainability Report.</td><td>No difference</td></tr>
<tr><td>4. Social issues</td><td></td><td></td><td></td><td></td></tr>
</table>

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		(1) The Group supports and voluntarily abide to the “UN Global Covenant”, “United Nations Universal Declaration of Human Rights” and “ILO Declaration on Fundamental Principles and Rights of Work” and principles that disclosed on international covenants of human rights, stipulates staff working rules and management measures in accordance with labor laws, to maintain and safeguard staff’s legal rights, and through its Staff Welfare Committee. For related education, training, and awareness programs, please refer to the new employee training content described in item (4) of this section. To ensure the effective implementation of human rights policies throughout the Group, the Company established a human rights due diligence management mechanism in 2026. For further details, please refer to the 2026 Sustainability Report.	No difference
(2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	✓		(2) In addition to labor laws, the Company pays according to staffs' education and experience backgrounds, professional knowledge and abilities, individual performances and other additional conditions, and equal to male and female. In addition to basic salaries, it also provides bonuses and profit sharing by referring to staffs' performances. As stipulated in the Articles of Association, the Company shall allocate 7.5~10% as staff remunerations when profitable, of which no less than 7% of the total employee remuneration to be allocated shall be distributed to entry-level employees, and offer holiday allowances in domestic and overseas. To promote occupational diversity and equity, Female employees in the company of 2025 account for 47.79%.	No difference

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
(3) Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?	✓		(3) The Company has formulated the Code of Practice for Safety and Sanitation, and assigns labor safety personnel for performing regular safety inspection pursuant to laws and regulations, inspection and declaration on building public safety, as well as monitoring on drink water, illumination, concentrations of carbon dioxide, etc. every year, with retrofitted air regenerating device to improve operating environment quality and safety. In addition, to implement occupational safety policy, the Company also organizes 4-hour occupational safety training, to assist site medicare workers in work environment hazards identification (including maternal health protection, unlawful infringement prevention in workplace, etc.), and conducts overload and human factor assessments every year specific to high-risk case for assessment and management. It as well attaches importance to staffs' health through organizing health lectures, and offer health examination once every two years which is superior to the laws and regulations. The Company also set up first-aid personnel and emergency response team, to guarantee staff work environment safety and promote employee health. Furthermore, it also carries sterile working environment, and provides its staffs with non-toxic and free-from-care places for eat, with regular or irregular outdoor activities to adjust their mental and physical states, as well as encourages them to set up clubs within the company. The Company has also set up occupational safety verification team, led by the general manager, to verify occupational safety every year, and report to Ministry of Labour pursuant to occupational safety laws and regulations. Any suggested improvements will be submitted by the team for a specific implementation. Statistics of the Company's 2025 year staff occupational accident or fire incidents are as follows:	No difference

Item	Occupational accident	Fire
Event number	-	-
Injury/death count	-	-
Total staffs	226	
Ratio in total staffs (%)	-	-

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
(4) Does the company set up effective career development and training programs for its employees?	✓		(4) In addition to creating a good working environment, the Company also encourages employees to take on-the-job training to enrich their relevant professional skills. 1) Internal training Unit supervisor and colleagues may act as the lecturers in their professional fields and share their experience and professional knowledge through job training, to enhance colleagues' professional skills and improve competences in solving problems. 2) Newly-employed staff training Upon registration, Human Resources Department will introduce the company profile, organizational profile, office environment, administrative regulations, company welfare, etc. (2h for every person), and organize regular trainings (6h) on new employees to present company operating conditions and corporate culture and promote their sense of belonging and identity. 3) External training Arrange colleagues to participate in external courses to improve their work abilities, competences and management abilities. 4) Further education and subsidy Provide full subsidy to encourage colleagues to participate in further education and thereby improve their work knowledge and abilities. Please mark relevant talent training hours of 2025 in Note 1.	No difference
(5) Whether the Company obeys relevant rules and international codes in terms of product and service, client health and safety, client privacy, marketing and labeling, etc., and formulates corresponding consumer protection or equity policy as well as complaint procedures?	✓		(5) The Company plays the role of connecting technology and creating value through providing services. To practice relevant sales and technical services, we must sign agency sales contracts that meet laws and international regulations with our domestic and foreign upstream manufacturers, before proceeding with relevant sales and services. Because the intellectual property rights of the products sold belong to our upstream original manufacturers, the product labels must also comply with the original manufacturers' specifications. Additionally, the company's website has a designated area for stakeholders to protect policies of consumer rights and keep appeal procedures smooth.	No difference
(6) Does the company have a supplier management policy, require suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?	✓		(6) The Company has set up a "Supplier Control Procedure" and disclosed the "Supplier Control Policy" on the company website, which requires suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, and labor rights. The Company evaluates suppliers annually based on quality, delivery, and service then determines the frequency of dealing with each supplier according to the evaluation results.	No difference

Promotion items	Implementation status			Situation and Reasons for Differences from Code of Practice on Corporate Social Responsibility for Listed Companies
	Yes	No	Summary	
5. Whether the Company has referred international standards or guidelines for the preparation of reports, sustainable development report and other disclosure reports for company’s non-financial information? Whether the aforesaid report is with any certainty or guarantee from a third verification unit?		✓	The Company has prepared the 2024 Sustainability Report with reference to the standards of the Global Reporting Initiative (GRI) Global Standards 2021 and the AA1000 Account Ability Principles, publicly disclosing relevant achievements of Promate Electronic in promoting corporate sustainability responsibilities. The Report was also prepared with reference to the Task Force on Climate-related Financial Disclosures (TCFD), the industry standards of the Sustainability Accounting Standards Board (SASB), and the Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies, and was uploaded to the Open Information Observatory and the Company's website by August 31, 2025.	It has been planned and third-party verification will be obtained in the future.
6. In case of the company has stipulated its sustainable development codes according to the Market Listed Corporate Code of Practice on Sustainable Development, please state its functions and differences: the Company has already stipulated Sustainable Development Codes in its website, and strictly abides by during daily operation.				
7. Other Important information which are helpful for promoting sustainable development implementation: The Company regards sustainable development as its core business objective. In addition to pursuing sound operations and profitability, the Company highly regards the importance of corporate social responsibility and actively participates in various social welfare and community care activities. We firmly believe that the cornerstone of sustainable business operations lies in positive interaction with society, and uphold the belief of "taking from society and giving back to society", continuously fulfilling our commitment to social responsibility.In order to realize the Company's business philosophy of "giving back to society", the Company allocates a public welfare budget each year and plans and promotes various public welfare projects through a dedicated welfare team, including social welfare participation, community care, sponsorship of social welfare organizations, and care for disadvantaged groups, taking concrete actions to advance social welfare and social inclusion.The public welfare activities for 2025 are as follows:				

Sponsored events	Amount
Friendly Farmland, Flourishing Small Farmers	NT$2,320,000
The Mustard Seed Mission — Mid-Autumn Festival Gift Sets	NT$41,300
Wulai Old Street After-School Care Program	NT$99,000
Yu-He Holistic Care Association — Psychological Counseling and Guidance Classes for Underprivileged Children and Adolescents	NT$60,000
Taoyuan City Government Fire Bureau Dayuan Branch — Firefighting and Rescue Equipment	NT$60,000
Kinmen County Wildlife Rescue and Conservation Association — Bird Rescue and Conservation Program	NT$60,000
Xihu Experimental Middle School — Nurturing Tennis Talent Together	NT$40,000
Blood Donation Drive	65 bags

Note 1：

Promate employee education and training statistics

Category of job grade	Managerial positions section level (inclusive) and above		Non managerial positions	
Gender	Male	Female	Male	Female
Hours of internal education and training	29	28	137	136
Hours of external education and training	28	63	66	105
Total hours of education and training (hours)	57	91	203	241
Total head count of plant employees (persons)	226			
Head count by category	75		151	
Head count by gender	46	29	72	79
Average training hours per employee	2.61			
Average training hours per employee by category	1.97		2.9	
Average training hours per male employee	2.2			
Average training hours per female employee	3.07			

Corporate Climate Information

1. Corporate Climate Information Implementation Status

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td>1. Describe the governance and oversight of climate-related risks and opportunities by the board of directors and management</td><td>The Company manages its climate-related action plans through the "ESG Execution Group," which includes resources from various departments and external professional consultants. The "ESG Execution Group" reports annually to the Board of Directors on the Company's annual electricity consumption, greenhouse gas inventory, and renewable energy achievement status to facilitate effective oversight.
Meanwhile, to enhance the Board's risk management capabilities, the Company arranges periodic continuing education courses for Board members and disseminates information on sustainability and climate risk issues. Furthermore, the Company continuously improves information dissemination and continuing education planning based on the needs and feedback of individual Board members to ensure they possess the necessary expertise to fulfill their leadership and oversight functions.</td></tr>
<tr><td>2. Describe the impact of identified climate-related risks and opportunities on the company's business, strategy, and financials (short-term, mid-term, long-term)</td><td>
<table>
<tr><th>Type/Issue</th><th>Time horizon</th><th>Item</th><th>Financial impacts</th></tr>
<tr><td>Transition risks - Domestic and international regulations and laws</td><td>Short-term</td><td>Regulatory authorities require annual disclosure and assurance of greenhouse gas emission data.</td><td>Costs incurred for greenhouse gas inventory consulting and verification, and climate management-related expenses amounted to NT$1,669,706.</td></tr>
<tr><td>Transition risks - Energy Transition</td><td>Short-term</td><td>Equipment purchase costs incurred due to the replacement of high-efficiency energy-saving equipment.</td><td>1. Increased Group operating costs due to the purchase of energy-saving chilled water units and other energy-saving equipment, totaling NT$6,543,913.
2. Increased Group operating costs of NT$600,000 due to the complete replacement of refrigerants with environmentally friendly refrigerants.
3. Increased Group operating costs due to periodic refrigerant replacement costs, increased energy management system operations, and system implementation costs: NT$799,500.</td></tr>
<tr><td>Transition risks - Energy Transition</td><td>Mid-term</td><td>Feasibility assessment of solar power plant repurchase and green energy certificate procurement requirements.</td><td>Estimated repurchase costs for solar power plants, projected not to exceed NT$30,000,000.</td></tr>
<tr><td colspan="2">Physical Risks - Acute</td><td>Natural disasters (e.g., floods, earthquakes) may damage workplaces, leading to business disruptions.</td><td>1. Increased operating costs:
In 2025, one typhoon occurrence resulted in a work suspension at the Taoyuan Qingpu warehouse: Typhoon Fung-wong. The typhoon damage cost was NT$801,268.</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td>
<table>
<tr><td>Opportunities</td><td>Short-term</td><td>Enhancing organizational resilience</td><td>2023 roof-top solar power generation: 478,286 kWh; 2023 roof-top solar power rental income: NT$263,988.
2024 roof-top solar power generation: 457,020 kWh; 2024 roof-top solar power rental income: NT$240,534.
2025 roof-top solar power generation: 466,132 kWh; 2025 roof-top solar power rental income: NT$245,329.</td></tr>
<tr><td>Opportunities</td><td>Short-term</td><td>Enhancing resource efficiency</td><td>Updating AI chilled water unit energy-saving solutions
Electricity cost savings: NT$536,500/year
Electricity consumption savings percentage: 33%
(Confirmation of the accuracy of this solution is required)</td></tr>
</table>
</td></tr>
<tr><td>3. Describe the financial impacts of extreme climate events and transition actions.</td><td>1. Costs incurred for greenhouse gas inventory consulting and verification, and climate management-related expenses amounted to NT$1,669,706.
2. Increased group operating costs due to the purchase of energy-saving chilled water units and other energy-saving equipment, the complete replacement of refrigerants with environmentally friendly refrigerants, periodic refrigerant replacement costs, increased energy management system operations, and system implementation costs: NT$7,943,413.
3. Estimated repurchase costs for solar power plants, initially projected not to exceed NT$30,000,000.</td></tr>
<tr><td>4. Describe the integration of climate risk identification, assessment, and management into the overall risk management framework</td><td>The Company, led by the "ESG Execution Group," guides department heads and employees in analyzing the potential impacts of various risks and opportunities on operations, considering industry characteristics and current operating conditions. An annual report on risk management operations, including discussions on climate change issues, is presented to the Board of Directors. Climate risk issues of concern since 2023 include the risk of business interruption resulting from unstable power supply due to climate change or natural disasters, as well as issues related to carbon emissions, green energy, energy conservation and carbon reduction, and carbon fees. The Board of Directors continuously discusses issues such as carbon pricing, energy consumption regulations, increasingly stringent greenhouse gas emission reduction policies, and business interruptions caused by natural disasters.</td></tr>
<tr><td>5. If employing scenario analysis to evaluate resilience to climate change risks, the report should detail the scenarios used, parameters, assumptions, analytical factors, and principal financial impacts.</td><td>The Company follows the TCFD framework to identify risks/opportunities that have impacts on business, strategy, and financial planning. Risks/opportunities are defined and listed by relevant departments. The Company references the Intergovernmental Panel on Climate Change (IPCC) climate scenarios SSP1-2.6, SSP2-4.5, and SSP5-8.5, and conducts risk assessments on transition risks, acute physical risks, and chronic physical risks to identify and analyze short, medium, and long-term climate risks and opportunities within the Company's operational scope. Currently, in terms of acute physical risks, the Company's Taiwan locations have no flood risks under climate scenarios SSP1-2.6, SSP2-4.5, and SSP5-8.5. The Company will continue to assess the main financial impacts of its business based on climate scenarios.</td></tr>
<tr><td>6. If transition plans are in place to manage climate-related risks, the report should describe the plan's content and the indicators and targets used to identify and manage physical and transition risks.</td><td>To achieve net-zero emissions, the Company has developed a low-carbon transition plan that will continuously and actively reduce carbon emissions from direct operational activities (Scope 1) and indirect energy use emissions (Scope 2) by researching and developing energy management technologies, improving energy productivity and efficiency, and evaluating the feasibility of increasing the use of renewable energy and repurchasing solar power plants. The Company has established a sustainability performance-linked compensation system this year to increase the motivation of all employees to promote sustainability.</td></tr>
</table>

7. If internal carbon pricing is used as a planning tool, the report should explain the basis for price setting.	The Company will track internal carbon pricing and coordinate with the value chain in response to operational and customer needs.
8. If climate-related targets have been established, the report should detail the activities covered, greenhouse gas emission scopes, planning timeframes, and annual progress. if carbon offsets or renewable energy certificates (RECs) are used to achieve these targets, the report should specify the sources and quantities of carbon offsets or the number of RECs.	**Promate Electronic Climate Change Response Transition Plan** **Short-term (2024 to 2025)** 1. Implement ISO 14064-1 greenhouse gas inventory consulting, planning, and verification; continuously complete CDP questionnaires and gradually increase scores. 2. Install smart meters to monitor values and conduct energy management. 3. Replace energy-consuming equipment to improve energy efficiency and achieve a 3% reduction in greenhouse gas emissions. 4. Actively respond to the net-zero green lifestyle initiative. 5. Continuously evaluate and plan carbon reduction strategies. 5.1. Implement paperless/electronic administrative systems. 5.2. Replace chilled water units. 5.3. Replace diesel and gasoline with clean energy and phase out environmentally harmful refrigerants. 5.4. Replace company vehicles with energy-efficient vehicles. 5.5. Purchase clean energy. **Mid-term (2026 to 2030)** 1. Obtain ISO 50001 energy management system certification, submit SBT commitment letters, and provide audit materials. 2. Achieve carbon footprint certification for products. 3. Purchase 0.5% green electricity annually to increase renewable energy usage and achieve a 4.2% annual reduction in greenhouse gas emissions. 4. Continue to implement carbon reduction strategies. 4.1. Implement paperless/electronic administrative systems. 4.2. Encourage employees to use public transportation. 4.3. Evaluate waste management policies and environmentally friendly packaging materials. **Long-term (2030 to 2050)** 1. Gradually expand self-generation and self-consumption of renewable energy, aiming for 30% by 2030. 2. Continuously monitor carbon credits, carbon sinks, and renewable energy. 3. Collaborate with suppliers to establish a green supply chain and quantify sustainability indicators. 3.1. Suppliers: continuously monitor and implement carbon reduction measures, and promote smart meters. 3.2. Downstream transportation providers: select environmentally friendly packaging materials and use biofuels for transportation to reduce carbon emissions. 4. Join climate advocacy organizations or alliances to jointly declare environmental sustainability.
9. Greenhouse gas inventory and verification status, reduction targets, strategies, and specific action plans	1-1 Company greenhouse gas inventory and verification status for the last 2 years. 1-2 Greenhouse gas reduction goals, strategies, and action plans.

1-1 Company greenhouse gas inventory and verification status for the last 2 years

Greenhouse gas inventory and verification information

Type	Category	Promate Electronic (Note 13)		Promate Solutions (Note 13)	
		2024	2025	2024	2025
Direct Greenhouse Gas Emissions (tons Co_2e/year)	Category 1	69.5967	44.1906	79.3672	43.2170
Energy Indirect Greenhouse Gas Emissions (tons Co_2e/year)	Category 2	376.0570	354.2794	585.9818	528.0731
Other Indirect Organizational Greenhouse Gas Emissions (tons Co_2e/year)	Category 3: Upstream Transportation	None(Note14)	69.2798	None(Note14)	148.3053
	Category 3: Downstream Transportation	None(Note14)	807.1876	None(Note14)	700.8792
	Category 3: Employee Commuting	179.2121	162.7189	137.2884	110.0885
	Category 3: Business Travel	None(Note14)	38.6851	None(Note14)	3.5286
	Category 4: Waste Disposal	2.1057	3.0909	3.1674	3.7417
	Category 4: Purchased Goods and Services	84.9534	113.1907	117.6378	257.1067
Total Emissions (tons Co_2e/year)		711.925	1,592.623	923.443	1,793.860
Annual Revenue (NT$ Million)		37,990	29,694	2,253	2,077
Emission Intensity (tons CO_2e/NT$ Million Revenue)		1.87%	5.36%	40.99%	86.37%

Note:

1. Greenhouse gas types include: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
2. Greenhouse gas inventory is conducted using the "Operational Control Approach."
3. Complies with ISO 14064-1 standards and references the Taiwan Ministry of Environment's Greenhouse Gas Inventory Guidelines.
4. Direct greenhouse gas emission sources include: diesel, gasoline, refrigerant leaks, etc.
5. Energy indirect greenhouse gas emission sources are purchased electricity.
6. Other indirect organizational greenhouse gas emissions include employee commuting, waste disposal, upstream procurement (packaging materials, purchased electricity, gasoline, diesel, tap water), business travel, and upstream and downstream transportation.
7. Greenhouse gas emissions are calculated using the "Emission Factor Method."
8. Emission factors are based on the "Greenhouse Gas Emission Factor Management Table Version 6.0.4" published by the Taiwan Ministry of Environment.
9. Category 3 and Category 4 emissions are primarily calculated using life cycle assessment factors from the "Ministry of Environment Product Carbon Footprint Information Network."
10. Global Warming Potential (GWP) is based on the IPCC 2021 Sixth Assessment Report (AR6).
11. The electricity emission factor follows the latest annual electricity emission factor published by the Energy Administration, Ministry of Economic Affairs. The 2024 electricity emission factor is 0.474 kg CO_2e/kWh.
12. Emission intensity calculation: Total greenhouse gas emissions (tons CO_2e) / Revenue.
13. The inventory boundary includes the Company and its consolidated financial statement Taiwan subsidiary, Promate Solutions Co., Ltd., covering Taiwan regions:
    (1) Promate Electronic inventory results include: Taipei Office, Taoyuan Warehouse.
    (2) Promate Solutions inventory results include: Taipei Office, Taoyuan Qingpu Plant.
    All have been verified by a third party, AFNOR Asia Ltd..
14. In 2024, greenhouse gas inventory for Category 3 upstream and downstream transportation and business travel had not yet been conducted.
15. For further details, please refer to the 2025 Sustainability Report.

1-2 Greenhouse gas reduction goals, strategies, and action plans.

2025 Greenhouse gas emissions, purchased electricity, greenhouse gas emission intensity, and reduction actions and risks.

Phase	Target	Specific Action Plan
Short-Term Carbon Reduction Targets (1-2 Years):	reduce greenhouse gas emissions by 3%	1. Installation of Smart Meters: Install smart meters for major energy-consuming equipment, integrate an energy management system, and manage energy use based on monitored data. 2. Replacement of Energy-Intensive Equipment: Improve energy efficiency by replacing major energy-consuming equipment, such as chiller units, to reduce energy consumption. 3. Upgrade of Old Lighting Fixtures: Upgrade old lighting tubes to LED tubes.
Mid-Term Carbon Reduction Targets (3-5 Years)	reduce greenhouse gas emissions by 4.2% annually.	1. Encouragement of Public Transportation: Encourage employees to use public transport or carpool for commuting, thereby reducing carbon emissions. 2. Waste Reuse: Recycle and reuse recoverable waste materials. Example: Cardboard boxes, paper, etc. 3. Payroll Digitization: Enhance the human resources system to digitize payroll documents, thereby reducing paper waste. 4. Purchase 0.5% green electricity annually.
Long-Term Carbon Reduction Targets (5 years and up)	reduce greenhouse gas emissions by 4.2% annually.	1. Energy Transition: Gradually convert the solar power generation on the rooftops of the Qingpu plant to self-use, reducing emissions by 5% annually, which is expected to reduce overall electricity consumption by 30%. 2. Encourage Supplier Energy Conservation and Carbon Reduction: Encouraging Suppliers: continuously monitor and implement carbon reduction measures, and promote smart meters. Downstream transportation providers: select environmentally friendly packaging materials and use biofuels for transportation to reduce carbon emissions.

For details on greenhouse gas-related information, please refer to the 2025 Sustainability Report.

(6) The differences and reasons for the company's Ethical Corporate Management Best Practice Principles:

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management BestPractice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
1. Establishment of ethical corporate management policy and approaches				
(1) Did the company establish an ethical corporate management policy that was approved by the Board of Directors, and declare its ethical corporate management policy and methods in its regulations and external documents, as well as the commitment of its Board and management to implementing the management policies?	✓		(1) The Company has a "Code of Ethical Operation" established by the Board of Directors, which applies to the companies and organizations in our group. It is strictly implemented in our internal management and external business activities.	No difference
(2) Does the company establish mechanisms for assessing the risk of unethical conduct, periodically analyze and assess operating activities within the scope of business with relatively high risk of unethical conduct, and formulate an unethical conduct prevention plan on this basis, which at least includes (II) Does the company establish mechanisms for assessing the risk of unethical conduct, periodically analyze and assess operating activities within the scope of business with relatively high risk of unethical conduct, and formulate an unethical conduct prevention plan on this basis, which at least includes?	✓		(2) The companies and organizations in our group conduct the mentioned matters following the relevant provisions and operating procedures stipulated in the corporation's "Code of Ethical Operation."	No difference
(3) Did the company specify operating procedures, guidelines for conduct, punishments for violation, rules of appeal in the unethical conduct prevention plan, and does it implement and periodically review and revise the plan?	✓		(3) The Company engages in commercial activities based on the principles of fairness, honesty, integrity, and transparency. The "Code of Ethics", "Codes of Integrity Management" and "Integrity Operating Procedures and Guidelines" have been adopted by the Board of Directors and are revised in accordance with the directives of regulatory authorities. The Company also conducts periodic training on corporate fraud and insider trading prevention. Personnel who severely violate integrity standards are subject to dismissal or termination in accordance with relevant laws and company personnel regulations.	No difference
2. Implementation of ethical corporate management				
(1) Does the company evaluate the ethical records of parties it does business with and stipulate ethical conduct clauses in business contracts?	✓		(1) Contracts signed between the Company and suppliers or manufacturers are performed in good faith. Generally, there are provisions in place that prohibit the receiving of kickbacks.	No difference

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management BestPractice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
(2) Did the company establish a dedicated unit under the board of directors to promote ethical corporate management, and periodically (at least once a year) report to the Board of Directors and supervise the implementation of the ethical corporate management policy and unethical conduct prevention plan?	✓		(2) The Company’s "Corporate Governance Team," under the ESG Execution Group of the Chairman's Office, is the dedicated unit responsible for promoting corporate integrity management It regularly reports to the Board of Directors regarding its operation. The primary focus when it comes to the promotion of company managers and the appointment of employees is their integrity records, and these are one of the focal points in the consideration for promotions. On December 23, 2025, the Board of Directors completed the 2025 annual reporting on the implementation of ethical management.	No difference
(3) Does the company establish policies to prevent conflict of interests, provide appropriate channels for filing related complaints and implement the policies accordingly?	✓		(3) The Company has a "Code of Ethical Operation" and "Code of Moral Conduct" to prevent conflicts of interest and avoid personal gain. If the directors or their legal representatives have a stake in the motions set forth by the Board of Directors, the shall disclose the nature of their interest and not be included in the related discussion or vote on the said motion, or represent other directors in exercising their voting rights.	No difference
(4) Does the company have effective accounting system and internal control systems set up to facilitate ethical corporate management, does the internal auditing unit formulate audit plans based on unethical conduct risk assessment results, and does it audit compliance with the unethical conduct prevention plan or commission a CPA to perform the audit?	✓		(4) The accounting system of the Company is based on the Securities and Exchange Act, the Company Act, the Business Entity Accounting Act, the Regulations Governing the Filing of Financial Reports by Public Companies, and other relevant legislation, then devised according to the actual situation of the company's business; the internal control system is based on the "Regulations Governing the Establishment of Internal Control Systems by Public Companies" and other relevant regulations, which are all thoroughly implemented. The audit department also regularly examines the status of the accounting system and internal control system and reports to the Board of Directors.	No difference
(5) Does the company regularly hold internal and external educational trainings on ethical corporate management?	✓		(5) The Company's corporate governance officer periodically organizes promotions and training on ethical management.	No difference

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management BestPractice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
3. Operation of whistleblowing system				
(1) Does the company establish concrete whistleblowing and reward system and have a convenient reporting channel in place, and assign an appropriate person to communicate with the accused?	✓		(1) Channels for submitting complaints, inquiries, and reports have been established on the Company's website, including a mailing address, a complaint mailbox, and a dedicated reporting hotline. The reporting channels are as follows: 1. Mailing Address: 4F, No.32, Section 1, Huan Shan Road, Nei Hu District, Taipei City 11442, Taiwan (R.O.C) 2. Mailbox: corpinfo@promate.com.tw 3. Reporting Hotline: 02-2659-0303, connect to the Operations Department Head or Audit Supervisor.	No difference
(2) Does the company establish standard operating procedures for investigating reported cases, and does it take subsequent measures and implement a confidentiality mechanism after completing investigation?	✓		(2) These measures are implemented in accordance with Article 8 of the "Whistleblower System Management Measures," Article 23 of the "Ethical Corporate Management Best Practice Principles," and Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct." These regulations ensure the protection of the whistleblower's identity and the confidentiality of the information provided.	No difference
(3) Does the company provide proper whistleblower protection?	✓		(3) During the complaint process, the rights of the whistleblower are protected. The Company will not dismiss, demote, reduce the salary of, or otherwise penalize the whistleblower in a manner that would harm their legal, contractual, or customary rights, or administer any other unfavorable treatment because of the complaint filed. Number of reports received in 2025: 0.	No difference
4. Enhancing information disclosure				

Evaluation Item	Implementation status			Deviations from the "Ethical Corporate Management BestPractice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
(1) Does the company disclose information regarding the company's ethical corporate management principles and implementation status on its website and the Market Observation Post System?	✓		The Company has established the "Code of Ethical Operation" to enhance the management of ethical operations and placed it on our company website. With the chairman's office as a designated unit, we allocate sufficient resources and qualified personnel to it. It is responsible for the formulation and supervision of ethical management policies and precautionary measures and regularly reports to the Board of Directors (at least once a year). At the same time, we set up a designated area for stakeholders on our website, establishing a communication platform. In 2025, no illegal, unethical, or untrustworthy conduct has been reported.	No difference
5. If the company has established Ethical Corporate Management Principles in accordance with "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies", describe difference with the principles and implementation status:				
6. Other important information to facilitate a better understanding of the company's implementation of ethical corporate management: In addition to the "Code of Ethical Operation," the Company also establishes relevant regulations of ethical management in the contracts with manufacturers. Employees are also required to adhere to the code of ethical conduct when they take up their posts. The Company also has "Corporate Governance Best Practice Principles" and "Procedures for Handling of Major Internal Information and Prevention of Insider Trading" in place to strengthen prevention against fraud. In 2025, the Company held internal and external integrity-related training that received 19 enrollments and delivered 129 hours of training in total (the scope covered: compliance with ethical management, prevention of insider trading, financial statement fraud and legal responsibilities, the accounting system, and the internal control system).				

(7) Other Significant Information that will Provide a Better Understanding of the State of the Company's Implementation of Corporate Governance may also be Disclosed:Please refer to the Company’s website.

(8) Implementation of internal control system should disclose the following matters:

1) Internal control statement

Promate Electronic Co., Ltd.

Statement of internal control system

Date: March 11, 2026

Based on the results of self-inspection, we hereby declare as below for the internal control system in 2025:

I. The Company acknowledges that the establishment, implementation and maintenance of internal control system is the responsibility of the Board of Directors and managers of the Company, and the Company has established such system. The objective is to provide reasonable assurance of the effectiveness and efficiency of operations (including profitability, performance and asset safety, etc.), reliability, timeliness, transparency of reporting, and compliance with relevant regulations.

II. The internal control system has its innate limitations; no matter how perfect the design is, the effective internal control system can only provide reasonable guarantee for the achievement of the above three objectives; moreover, due to the change of environment, the effectiveness of internal control system may change too. However, the Company's internal control system has the self-monitoring mechanism, and the Company will take corrective action if any deficiency is identified.

III. The Company judges whether the design and implementation of internal control system is effective or not according to the judgment items on the effectiveness of internal control system stipulated in the "Guidelines for Handling the Establishment of Internal Control System of Public Offering Companies" (hereinafter referred to as "Guidelines"). The internal control system used in the "Guidelines" is the process of management control. The internal control system is divided into five components: 1. Control environment, 2. Risk assessment, 3. Control operations, 4. Information and communication, and 5. Supervision. Each component includes a number of items. For the foregoing items, please refer to the "Guidelines".

IV. The Company has adopted the above internal control system’s judgement items and check the effectiveness of design and implementation of internal control system.

V. Based on the results of the foregoing inspection, the Company considers that the internal control system of the Company (including the supervision and management of its subsidiaries) as of December 31, 2025, includes to understand the effectiveness of operations and the extent of efficiency objectives achieved, and the report is reliable, timely, transparent and in accordance with relevant regulations and relevant laws; the design and implementation of internal control system is effective, which can reasonably ensure to the achieve the above objectives.

VI. This Statement will be the main content of the Company's annual report and disclosure statement and will be made public. Any false or concealment of the above information will be subject to the legal liability of Articles 20, 32, 171 and 174 of the Securities and Exchange Act.

VII. This Statement has been approved by the Board of Directors of the Company on March 11, 2026. None of the nine directors present have any objection to this Statement and hereby declare that they agree to the contents of this Statement.

Promate Electronic Co., Ltd.

Chairman: Eric Chen Signed or Sealed

President: Cheer Du Signed or Sealed

2) If the company engages an accountant to examine its internal control system, disclose the CPA examination report: None.

(9) Important resolutions adopted in shareholders meeting and board of directors' meeting in the past year and as of the date of report:

1) Major resolutions of the shareholders' meeting and implementation

Date	Important Resolutions
2025.05.28	1. Acknowledged 2024 Year statement of operations and financial statement motion Implementation Situation: Resolution Approved 2. Acknowledged 2024 Year surplus distribution motion Implementation status: except the equity (interest) base date was 2025/8/2, the surplus distribution had been allocated in 2025/8/29. 3. Acknowledged proposal to issue new shares through capitalization of retained earnings and capital surplus. Implementation status: except the equity (interest) base date was 2025/8/2, the issuance had been completed in 2025/8/29. 4. Passed the amendment to Articles of Association. Implementation status: has been finished the change of registration in 2025/7/22 5. Passed the amendment to the Company's "Procedures for Lending Funds to Others." Implementation status: Resolution Approved. 6. Passed the amendment to the Company's "Procedures for Acquisition or Disposal of Assets." Implementation status: Resolution Approved. 7. Passed the re-election of the Company's directors. Implementation status: The Company has announced the re-election results on the Open Information Observatory; the Ministry of Economic Affairs approved the registration on 2025/7/22. 8. Passed the removal of non-competition restrictions for newly elected directors. Implementation status: Resolution Approved.

2) Major resolutions of the Board of Directors

Date	Major resolutions
2025.03.12	1. Passed the Company’s 2024 Year statement of operations, financial statement and consolidated financial statement 2. Passed the Company’s 2024 Year director/supervisor and staff remuneration 3. Passed the assessment of the effectiveness of the Company's 2024 internal control system and the "Internal Control Statement” 4. Passed the proposal for re-election of the Company's directors 5. Passed the proposal for the Board of Directors to nominate candidates for directors (including independent directors) and the review thereof 6. Passed the proposal to lift the restriction on non-compete obligations for newly elected directors” 7. Passed the Company's application for a line of credit from banking institution 8. Passed the Motion for Issuance of New Shares of the Company in the fourth quarter of 2024 9. Passed amendments to the Company's "Articles of Incorporation" 10. Passed amendments to the Company's "Procedures for the Acquisition or Disposal of Assets" 11. Passed independence and suitability assessment for the Company's financial statement auditors 12. the decision to convene the Company's 2025 General Shareholders' Meeting 13. Passed review standards, operating procedures, and matters relating to the acceptance of shareholders' proposals and nominations
2025.04.14	1. Passed the Company's 2024 Employee Remuneration Distribution 2. Passed the Company's 2024 Distribution of Earnings 3. Passed the proposal to issue new shares through capitalization of retained earnings and capital surplus

Date	Major resolutions
	4. Passed amendments to the Company's "Articles of Incorporation" 5. Passed the proposal to add agenda items to the notice of the Company's 2025 General Shareholders' Meeting 6. Passed the endorsement guarantee case for subsidiary Promate Electronic (Shenzhen) Co., Ltd..
2025.05.08	1. Passed the Company's 2025 first quarter consolidated financial statements 2. Passed the Motion for Issuance of New Shares of the Company in the first quarter of 2025 3. Passed the Company's application for a line of credit from banking institution
2025.05.28	1. Passed the proposal to elect a new Chairperson of the Board of the Company 2. Passed the proposal to appoint members of the Company's Compensation Committee 3. Passed the proposal to appoint members of the Company's Audit Committee 4. Passed the proposal to appoint members of the Company's Nomination Committee 5. Passed the proposal to appoint members of the Company's Sustainability Development Committee
2025.06.30	1. Passed the proposal to set the record date for cash dividends and stock dividends distributed from retained earnings and capital surplus 2. Passed the Company's application for a line of credit from banking institution
2025.07.30	1. Passed the Company's 2025 second quarter consolidated financial statements 2. Passed the Distribution Plan and Payment Date for 2024 Employee Bonuses to Managerial Personnel 3. Passed the Company's application for a line of credit from banking institution 4. Passed the Motion for Issuance of New Shares of the Company in the second quarter of 2025 5. Passed the proposal for the Company's 2024 Sustainability Report
2025.11.11	1. Passed the Company's 2025 third quarter consolidated financial statements 2. Passed the Company's application for a line of credit from banking institution 3. Passed the Motion for Issuance of New Shares of the Company in the third quarter of 2025 4. Passed the proposal to establish the Company's "Procedures for Defining the Scope of Entry-Level Employees" 5. Passed the proposal to amend the Company's "Sustainable Development Code of Practice" 6. Passed the endorsement guarantee case for subsidiary Promate Electronic (Shanghai) Co., Ltd.
2025.12.23	1. Passed the proposal for the Company's 2026 projected operating goals and budget report 2. Passed the proposal for the distribution of 2025 year-end bonus for managers of the Company 3. Passed the Company's application for a line of credit from banking institution 4. Passed the Company's 2026 audit plan 5. Passed the proposal to establish the Company's "Plan for Enhancing Corporate Value" 6. Passed the proposal to amend the Company's "Procedures for Defining the Scope of Entry-Level Employees" 7. Passed the endorsement guarantee case for subsidiary Promate Electronic (Shenzhen) Co., Ltd. 8. Passed the proposal for the Company to lend funds to subsidiary FindingsTech. Corp.

(10) Dissenting or qualified opinion of directors or supervisors against an important resolution passed by the Board of Directors that is on record or stated in a written statement in the past year and as of the date of report: None.

4. Information on fees to CPA

(1) Certified accountant fees information

Unit:NT$1,000

Name of accounting firm	Name of CPA	Accountant's verification period	Auditing fees	Non-auditing fees	Total	Notes
Deloitted & Touche	Nai-Hua Kuo	2025.01.01 ~ 2025.12.31	3,988	130	4,118	
	Jui-Chuan Chih					

Note: Service content of non-auditing fees: Service fees for capital increase through earnings capitalization.

1) If the accounting firm is changed and the audit fees paid in the year of the replacement is less than that of the previous year, the amounts of the audit fees before and after the replacement and the causes shall be disclosed: None.
2) If the audit fees were reduced more than 10% from that of the prior year, the reduction amount, percentage and reasons for the reduction of audit fees shall be disclosed: None.

5. Information on the replacement of CPA: Not applicable.

6. The Company's Chairman, President, and Finance or Accounting Officer have held a position in the independent auditing firm or its affiliates over the past year: None

7. Share transfer by directors, supervisors, managers and shareholders holding more than 10% interests and changes to share pledging by them in the past year and as of the date of report:

(1) Changes in the equity of directors, supervisors, managers, and major shareholders

Unit: Shares

Title	Name	2025		As of March 29, 2026	
		Increase (decrease) in shares held	Increase (decrease) in pledged shares	Increase (decrease) in shares held	Increase (decrease) in pledged shares
Director	Eric Chen	2,121,051	-	-	-
Director	Cheer Du	861,257	-	-	-
Director	Ciou-Jiang Hu	-	-	-	-
Director	Chuang Fong investment Co., Ltd.	738,930	850,000	-	-
	Representative: Ming-Jhen Jhu	899	-	-	-
Director	Yi-Ling Sung	598,359	-	-	-
Director	Wan-Xin Hu	12,599	-	-	-
Independent Director	Jiang-Long Guo	-	-	-	-
Independent Director	Siou-Ming Huang	-	-	-	-
Independent Director	Mei-Chi Chen	-	-	-	-
Independent Director	Min-Chih Chien	-	-	-	-

Title	Name	2025		As of March 29, 2026	
		Increase (decrease) in shares held	Increase (decrease) in pledged shares	Increase (decrease) in shares held	Increase (decrease) in pledged shares
President of Distribution Business	Mark Chen	120,000	-	-	-
Executive Vice President	Jin-Long Sie	50,847	-	-	-
Vice President	Fu-Long Deng	60,000	-	-	-
Executive Vice President	Andy Chang	30,399	-	-	-
Vice President	Chu-Ying Yang	13,845	-	-	-
Vice President	Kuo-Wei Chang	20,000	-	-	-
Chief Digital Officer	Shun-Fang Chen	41,993	-	-	-
Chief Strategy Officer	Shao-Ling Chen	277,353	-	-	-
Finance Manager	Jasmine Wu	29,325	-	(2,000)	-
Accounting Manager	Mandy Chiu	16,335	-	-	-

(2) Shares Trading with Related Parties: None.
(3) Shares Pledge with Related Parties: None.

8. Disclosure of relationships among the top ten shareholders, including any instances where such shareholders are related parties, spouses, or relatives within the second degree of consanguinity.

March 29, 2025

Name	Shareholding		Shares held by spouse and underage children		Total shareholding by nominee arrangement		Titles, names and relationships between top 10 shareholders (related party, spouse, or kinship within the second degree)		Notes
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Name	Relationship	
Eric Chen	10,788,902	4.09%	4,246,345	1.61%	996,788	0.38%	Chuang Fong investment Co., Ltd. Cheer Du	Owner Spouse	
Chuang Fong investment Co., Ltd. (Representative: Eric Chen)	4,433,831	1.68%	-	-	-	-	Eric Chen	Owner	
	10,788,902	4.09%	4,246,345	1.61%	996,788	0.38%	Chuang Fong investment Co., Ltd. Cheer Du	Owner Spouse	
Cheer Du	4,246,345	1.61%	10,788,902	4.09%	996,788	0.38%	Eric Chen	Spouse	
Yi-Lin Sung	3,590,359	1.36%	-	-	-	-	Nai-Ke Song	son	
Nai-Ke Song	3,388,387	1.28%	-	-	-	-	Yi-Lin Sung	father	
Ciou-Jiang Hu	2,698,708	1.02%	1,806,023	0.68%	-	-	-	-	
Deutsche Bank AG Taipei Branch, Custody Account for SPDR® Index Shares Funds – SPDR Portfolio Emerging Markets ETF Investment Account	2,312,957	0.88%	-	-	-	-	-	-	
Standard Chartered International Commercial Bank Branch, Custody Account for Vanguard Group Company Managed Vanguard Emerging Markets Stock Index Fund Investment Account	2,279,136	0.86%	-	-	-	-	-	-	
Standard Chartered International Commercial Bank Branch, Custody Account for Advanced Starlight Fund Company's Series Fund – Advanced Total International Stock Index Fund Investment Account	2,161,564	0.82%	-	-	-	-	-	-	
Bei-Ling Chen	2,038,987	0.77%	-	-	-	-	-	-	

9. The shares of the invested company held by the Company, the Company's directors, supervisors, managers, and companies controlled directly or indirectly, and the aggregated overall shareholding ratio: None.

March 28, 2026 Unit: thousand shares; %

Reinvestment Entities	Investments by the Company		Directors, supervisors, managers and direct or indirect control of investment in the business		Consolidated investment	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
Promate International Co., Limited	12,360,000	100.00	-	-	12,360,000	100.00
Promate Solutions Corporation	39,764,175	66.21	1,546,802	2.58	41,310,977	68.79
Happy On Supply Chain Mangement Ltd.	3,000,000	100.00	-	-	3,000,000	100.00
Promate Electronics Company USA	20,000	100.00	-	-	20,000	100.00
Promate Electronic(Shenzhen)Co., Ltd.	-	100.00	-	-	-	100.00
Promate Electronic(Shanghai)Co., Ltd.	-	100.00	-	-	-	100.00
CT Continental Corporation	5,400,000	90.00	-	-	5,400,000	90.00
Findingstech	1,800,000	100.00	-	-	1,800,000	100.00
Promate Japan	-	-	100,000,000	100.00	100,000,000	100.00

Note: Long-term equity investments made by the Company using equity method.

III. Capital overview

1. Capital and shareholding

(1) Sources of capital

1) Types of Shares

March 31, 2026；Unit: Share

Types of Shares	Authorized capital			Notes
	Outstanding Shares	Unissued Shares	Total	
Common Shares	263,779,657 (Listed on the market)	36,220,343	300,000,000	

2) Capital stock formation process

Unit: Shares/NT$ thousand

Year/Month	Issue price	Authorized capital		Paid-in capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Capital Source	Subscriptions paid with property other than cash	Other
1986.05	10,000	600	6,000,000	600	6,000,000	Establishment capital	None	–
1988.11	10,000	1,600	16,000,000	1,600	16,000,000	Seasoned equity offering	None	–
1992.09	10,000	2,800	28,000,000	2,800	28,000,000	Seasoned equity offering	None	–
1995.10	10	5,600,000	56,000,000	5,600,000	56,000,000	Capital increase by merger	None	–
1997.12	10	8,000,000	80,000,000	8,000,000	80,000,000	Seasoned equity offering	None	–
1998.06	10	10,000,000	100,000,000	10,000,000	100,000,000	Seasoned equity offering Capital increase by retained earning	None	–
1999.09	10	30,000,000	300,000,000	15,000,000	150,000,000	Seasoned equity offering Capital increase by retained earning	None	–
2000.06	18 10	30,000,000	300,000,000	23,500,000	235,000,000	Seasoned equity offering Capital increase by retained earning	None	–

Year/Month	Issue price	Authorized capital		Paid-in capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Capital Source	Subscriptions paid with property other than cash	Other
2001.07	10	30,800,000	308,000,000	30,200,000	302,000,000	Capital increase by retained earning	None	—
2002.07	10	110,000,000	1,100,000,000	41,200,000	412,000,000	Capital increase by retained earning	None	—
2003.02	40	110,000,000	1,100,000,000	46,375,000	463,750,000	Seasoned equity offering	None	—
2003.06	10	110,000,000	1,100,000,000	60,062,675	600,626,750	Capital increase by retained earning Capital Surplus Transferred to common stock	None	—
2004.07	10	110,000,000	1,100,000,000	77,194,850	771,948,500	Capital increase by retained earning	None	—
2004.11	11.5	110,000,000	1,100,000,000	77,703,850	777,038,500	Exercising employee stock warrant	None	—
2005.01	11.5	110,000,000	1,100,000,000	77,882,850	778,828,500	Exercising employee stock warrant	None	—
2005.05	11.5/40.1	110,000,000	1,100,000,000	78,142,538	781,425,380	Exercising employee stock warrant Shares converted from corporate bonds	None	—
2005.08	11.5/40.1/10	110,000,000	1,100,000,000	95,621,932	956,219,320	Exercising employee stock warrant Shares converted from corporate bonds Capital increase by retained earning Capital Surplus Transferred to common stock	None	—
2005.11	10/32.8	110,000,000	1,100,000,000	98,929,068	989,290,680	Exercising employee stock warrant Shares converted from corporate bonds	None	—
2006.03	10/32.8	200,000,000	2,000,000,000	99,073,896	990,738,960	Exercising employee stock warrant Shares converted from corporate bonds	None	—
2006.12	10/27.6	200,000,000	2,000,000,000	119,040,884	1,190,408,840	Exercising employee stock warrant Shares converted from corporate bonds	None	—
2007.03	10/27.5/25	200,000,000	2,000,000,000	125,852,429	1,258,524,291	Exercising employee stock warrant Shares converted from corporate bonds	None	—

Year/Month	Issue price	Authorized capital		Paid-in capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Capital Source	Subscriptions paid with property other than cash	Other
						Seasoned equity offering		
2007.10	10/27.5/31.26	200,000,000	2,000,000,000	164,041,139	1,640,411,390	Capital increase by retained earning Capital Surplus Transferred to common stock Exercising employee stock warrant Shares converted from corporate bonds	None	—
2007.12	10/22.81/25.14	200,000,000	2,000,000,000	168,281,248	1,682,812,480	Exercising employee stock warrant Shares converted from corporate bonds	None	—
2008.08	10/22.81/25.14	200,000,000	2,000,000,000	181,409,101	1,814,091,010	Capital increase by retained earning Capital Surplus Transferred to common stock Shares converted from corporate bonds	None	—
2010.01	18.39	250,000,000	2,500,000,000	182,317,194	1,823,171,940	Shares converted from corporate bonds	None	—
2011.07	10	250,000,000	2,500,000,000	181,810,194	1,818,101,940	Cancellation of treasure stocks	None	—
2012.07	10	250,000,000	2,500,000,000	179,045,194	1,790,451,940	Cancellation of treasure stocks	None	—
2021.04	10/32.16	250,000,000	2,500,000,000	179,126,039	1,791,260,390	Shares converted from corporate bonds	None	—
2021.08	10/32.16	250,000,000	2,500,000,000	182,944,438	1,829,444,380	Shares converted from corporate bonds	None	—
2021.11	10/32.16/30.16	250,000,000	2,500,000,000	190,237,728	1,902,377,280	Shares converted from corporate bonds	None	—
2022.04	30.16	250,000,000	2,500,000,000	193,414,098	1,934,140,980	Shares converted from corporate bonds	None	—
2022.08	30.16	250,000,000	2,500,000,000	197,966,446	1,979,664,460	Shares converted from corporate bonds	None	—
2022.08	30.16	250,000,000	2,500,000,000	200,406,743	2,004,067,430	Shares converted from corporate bonds	None	—
2022.11	27.51	250,000,000	2,500,000,000	207,051,583	2,070,515,830	Shares converted from corporate bonds	None	—
2023.03	27.51	250,000,000	2,500,000,000	208,796,398	2,087,963,980	Shares converted from corporate bonds	None	—
2023.05	27.51	250,000,000	2,500,000,000	212,155,162	2,121,551,620	Shares converted from corporate bonds	None	—

Year/Month	Issue price	Authorized capital		Paid-in capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Capital Source	Subscriptions paid with property other than cash	Other
2023.07	27.51	250,000,000	2,500,000,000	212,431,422	2,124,314,220	Shares converted from corporate bonds	None	—
2024.05	56.65	250,000,000	2,500,000,000	215,539,949	2,155,399,490	Convertible corporate bonds converted into common shares	None	—
2024.06	10	300,000,000	3,000,000,000	215,539,949	2,155,399,490	—	None	—
2024.09	56.65	300,000,000	3,000,000,000	217,527,584	2,175,275,840	Convertible corporate bonds converted into common shares	None	—
2024.11	54.65	300,000,000	3,000,000,000	218,740,907	2,187,409,070	Convertible corporate bonds converted into common shares	None	—
2025.4	54.56	300,000,000	3,000,000,000	218,850,873	2,188,508,730	Convertible corporate bonds converted into common shares	None	—
2025.7	54.56	300,000,000	3,000,000,000	219,035,987	2,190,359,870	Convertible corporate bonds converted into common shares	None	—
2025.9	54.56	300,000,000	3,000,000,000	263,700,845	2,637,008,450	Convertible corporate bonds converted into common shares Capital increase by retained earning Capital Surplus Transferred to common stock Employee remuneration converted to capital increase	None	—
2025.12	43.14	300,000,000	3,000,000,000	263,779,657	2,637,796,570	Convertible corporate bonds converted into common shares	None	—

Note: The Company held an interim shareholders' meeting on March 1, 2006, to amend the Articles of Incorporation and increase the rated capital to NT$ 2 billion.
Note 1: Approved by SFRC (2000) Taiwan Finanncial Certificate (1) No. 50726 of the Securities and Futures Regulatory Commission of the Ministry of Finance dated June 20, 2000.
Note 2: Approved by SFRC (2001) Taiwan Financial Certificate (1) No. 142196 of the Securities and Futures Regulatory Commission of the Ministry of Finance dated July 2, 2001.
Note 3: Approved by SFRC (2002) Taiwan Financial Certificate (1) No. 0910132187 of the Securities and Futures Regulatory Commission of the Ministry of Finance dated June 13, 2002.
Note 4: Approved by SFRC (2002) Taiwan Financial Certificate (1) No. 0910154527 of the Securities and Futures Regulatory Commission of the Ministry of Finance dated Nov. 26, 2002.
Note 5: Approved by SFRC (2003) Taiwan Financial Certificate (1) No. 0920125694 of the Securities and Futures Regulatory Commission of the Ministry of Finance dated June 11, 2003.
Note 6: Approved by Financial Management Certificate (1) No. 0930131408 of the Financial Supervisory Commission of the Executive Yuan dated July 14, 2004.
Note 7: Jing-Shou-Shang-Zi No. 09301208080 dated Nov. 9, 2004
Note 8: Jing-Shou-Shang-Zi No. 09401015760 dated Jan. 26, 2005
Note 9: Jing-Shou-Shang-Zi No. 09401073410 dated May 3, 2005
Note 10: Jing-Shou-Shang-Zi No.09401168320 dated Aug. 26, 2005
Note 11: Jing-Shou-Shang-Zi No. 09401219600 dated Nov. 2, 2005
Note 12: ing-Shou-Shang-Zi No. 09501052320 dated Mar. 27, 2006
Note 13: Jing-Shou-Shang-Zi No.09601081980 dated Apr. 23, 2007
Note 14: Jing-Shou-Shang-Zi No. 09601231670 dated Oct. 1, 2007
Note 15: Jing-Shou-Shang-Zi No. 09601296060 dated Dec. 3, 2007
Note 16: Jing-Shou-Shang-Zi No. 09701028720 dated Feb. 1, 2008
Note 17: Jing-Shou-Shang-Zi No. 09701113220 dated May 15, 2008
Note 18: Jing-Shou-Shang-Zi No. 09701202430 dated Aug. 13, 2008
Note 19: Jing-Shou-Shang-Zi No. 09901014070 dated Jan. 22, 2010
Note 20: Approved by Tai-Zheng-Shang-Zi No. 10000237711 of the stock exchange dated July 18, 2011.
Note 21: Jing-Shou-Shang-Zi No. 10101137610 date Jul. 11, 2012
Note 22: Jing-Shou-Shang-Zi No. 11001061810 date Apr.9, 2021
Note 23: Jing-Shou-Shang-Zi No. 11001138650 date Aug.16, 2021
Note 24: Jing-Shou-Shang-Zi No. 11001213360 date Nov.17, 2021
Note 25: Jing-Shou-Shang-Zi No. 11101050130 date Apr.11, 2022
Note 26: Jing-Shou-Shang-Zi No.11101152120 date Aug. 10, 2022
Note 27: Jing-Shou-Shang-Zi No.11101159510 date Aug. 24, 2022
Note 28: Jing-Shou-Shang-Zi No.11101218570 date Nov. 21, 2022
Note 29: Jing-Shou-Shang-Zi No.11230050010 date Mar. 25, 2023
Note 30: Jing-Shou-Shang-Zi No.11230086970 date May. 24, 2023
Note 31: Jing-Shou-Shang-Zi No.11230120290 date July. 06, 2023
Note 32: Jing-Shou-Shang-Zi No.11330083110 dated May. 24, 2024
Note 33: Jing-Shou-Shang-Zi No. 11330099860 dated Jun. 24, 2024
Note 34: Jing-Shou-Shang-Zi No. 11330155480 dated Oct. 24, 2024
Note 35: Jing-Shou-Shang-Zi No. 11330204050 dated Nov. 25, 2024
Note 36: Jing-Shou-Shang-Zi No. 202530040220 dated Apr. 01, 2025
Note 37: Jing-Shou-Shang-Zi No. 202530088060 dated Jul. 22, 2025
Note 38: Jing-Shou-Shang-Zi No. 202530130790 dated Sep. 17, 2025
Note 39: Jing-Shou-Shang-Zi No. 202530184710 dated Dec. 01, 2025

(2) List of Major Shareholders: Shareholders holding 5% or more of the Company’s shares shall be listed. If there are fewer than ten such shareholders, the names, number of shares held, and shareholding percentages of the top ten shareholders shall be disclosed.

March 29, 2026

Shares / Name of major shareholder	Number of shares held	Shareholding percentage
Eric Chen	10,788,902	4.09%
Chuang Fong investment Co., Ltd.	4,433,831	1.68%
Cheer Du	4,246,345	1.61%
Yi-Lin Sung	3,590,359	1.36%
Nai-Ke Song	3,388,387	1.28%
Ciou-Jiang Hu	2,698,708	1.02%
Deutsche Bank AG Taipei Branch, Custody Account for SPDR® Index Shares Funds – SPDR Portfolio Emerging Markets ETF Investment Account	2,312,957	0.88%
Standard Chartered International Commercial Bank Branch, Custody Account for Vanguard Group Company Managed Vanguard Emerging Markets Stock Index Fund Investment Account	2,279,136	0.86%
Standard Chartered International Commercial Bank Branch, Custody Account for Advanced Starlight Fund Company's Series Fund – Advanced Total International Stock Index Fund Investment Account	2,161,564	0.82%
Bei-Ling Chen	2,038,987	0.77%

(3) Dividend policy and implementation status

1) Dividend policy stipulated in the Company's Articles of Incorporation:

In accordance with Company Act and the Company's Articles of Incorporation, the annual total surplus, if any, should be withdrawn for the tax firstly, to make up the losses of the past year, then allocated by 10% for the statutory surplus reserves from the balance; after listing and returning the special surplus reserves according to the laws or regulations, if there are balance, together with the accumulated undistributed earnings, the Board of Directors shall formulate the distribution proposal, and the shareholders' meeting resolution shall determine the distribution. Distribution policy is stipulated based on company’s capital budgeting, medium and log term operation planning and financial condition, and by referring the average levels of same trade and capital market dividend on shares. Earnings distribution is subject to the not less than 50% of divisible surplus in current year in stock or cash. Only cash dividends distribution proportion shall not be less than 20% of total dividends, which might also be increased in case of future surplus and capital are sufficient

2) Distribution of dividend proposed for approval at the Shareholders' Meeting:

The Company’s 2025 earnings distribution proposal was initially approved by the Board of Directors on March 11, 2026, with a cash dividend of NT$585,590,839 (NT$2.22 per share) and a cash distribution from capital surplus of NT$126,614,240 (NT$0.48 per share). Subsequently, on May 8, 2026, the Board resolved to amend the distribution, adjusting the cash dividend to NT$567,126,263 (NT$2.15 per share) and the cash distribution from capital surplus to NT$145,078,810 (NT$0.55 per share). This dividend distribution proposal will be submitted to the 2026 Annual General Meeting of Shareholders.

(4) Impact of the Proposed Stock Dividend on the Company's Operating Performance and Earnings Per Share at This Shareholders' Meeting: None

(5) Employee and Director Compensation:

For the directors, managers and employees remuneration system, Promate’s Remuneration Committee shall evaluate the remuneration policy and system of Promate’s directors, managers, and employees with professional objective status, at least twice meetings a year, and may hold a meeting at any time depending on the need, to assist the Board of Directors to evaluate and supervise the remuneration policy of the Company as a whole, for reference of its decision-making. The Committee shall take into account the usual salary level of the same industry, and consider the performance of Promate's operation and employees' personal performance appraisal as well as the future operational risks. It shall not guide the directors, managers and employees to pursue higher salary and reward and engage in the behaviors beyond the Company's risk. On the basis of the principle of determining the proportion of remuneration to be paid to directors, managers and employees for short-term performance and the time of partial variable remuneration, taking into account the characteristics of the industry and the nature of the Company's business, it shall faithfully perform the following functions and powers, and submit the suggestions to the Board of Directors for discussion:

a. To ensure that the Company's remuneration level is in line with relevant labor laws and regulations and sufficient to attract the talented people.

b. To formulate and regularly review the policies, systems, standards and structures for performance appraisal and remuneration levels of directors, managers and employees.

c. To determine and regularly evaluate the performance and remuneration of directors, managers and employees.

d. The content and amount of remuneration for directors, managers and employees shall consider their reasonability. The determination of remuneration for directors, managers and employees shall not be materially inconsistent with the financial performance.

1) Percentage or scope of remuneration to employees and directors provided in Company's Articles of Incorporation:

According to the Company's Articles of Incorporation, if the Company makes profits in the year, it shall allocate 7.5%~10% for employee remuneration, and the remuneration of directors shall not be higher than 3%. No less than 7% of the total employee remuneration to be allocated shall be distributed as remuneration for entry-level employees, and the allocation ratio for the current year shall be determined by resolution of the Board of Directors. However, if the Company still has accumulated losses, it shall reserve an amount to make up for them in advance.

2) Basis for estimating the amount of compensation for employees and directors, basis for calculating the number of shares to be distributed as stock compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period:

The Company's estimated remuneration for employees and directors as of December 31, 2025 was approved by the Board of Directors on March 11, 2026. After the end of the year, if there is a significant change in the distribution amount decided by the Board of Directors prior to the adoption of the annual financial report, such change shall adjust the original annual expenses. If there is still any change in the amount after the adoption of the annual financial report, it will be adjusted and recorded in the next year according to changes in accounting estimates..

3) Distribution of compensation passed by the Board of Directors:

(a) Employee and directors' remuneration will be distributed in cash or stocks. If there is any difference from the annual estimated amount of recognized expenses, the amount of the difference, the reasons for the difference and the treatment shall be disclosed:

The employee compensation and directors' compensation for the year 2025 resolved by the Company's Board of Directors are NT$71,000 thousand and NT$15,000 thousand respectively, as detailed below:

If there are any differences from the employee compensation and directors' compensation recognized in the 2025 financial statements, adjustments will be made to the profit or loss for the year 2026.

(b) Amount of employee compensation distributed in the form of stock and as a percentage of the after-tax profit provided in this year's standalone financial statements and total employee compensation combined: None.

4) Actual distribution of employee bonus and remuneration of board directors in the previous year (including dividend shares, amount and stock price), discrepancies if any from the amount of employees' bonus and directors' remuneration previously recognized, and the causes and treatments for the discrepancies:

The remuneration of the Company's employees and directors in 2024 as determined by the Board of Directors is NT$140,000 thousand and NT$27,000 thousand respectively, and there is no difference between the compensation of the employees and directors recognized in the financial report of 2024.

(6) Repurchasing shares of the Company during the most recent fiscal year or as of the date of printing of the annual report: None.

2. Issuance of corporate bonds (include overseas corporate bond)

(1) Issuance of corporate bonds:

Type of Corporate Bonds		Fourth domestic unsecured convertible corporate bonds
Issuance date		November 10, 2023
Par value		NT$100,000
Place of issue and trading		(Note)
Issue price		NT$101
Total amount		NT$500 million
Interest Rate		Coupon rate of 0%
Interest Rate		5 years: Matures on November 10, 2028
Guarantor agency		None
Trustee		Land Bank of Taiwan
Underwriting institution		Taichung Bank Securities Co., Ltd.
Certified lawyer		N/A
CPA		N/A
Repayment method		Except for the holders of this converted corporate bond who convert the ordinary shares of the Company in accordance with Article 10 of the Issue and Conversion Measures, the early redeemer of the Company in accordance with Article 18 of the Same Law, exercise of put option in accordance with Article 19 of the Act or the write-off of the Company's purchase and write-off by the Securities Dealer's Office, the Company shall repay the converted corporate bonds *102.5251% (actual yield: 0.5%) held by the bondholders in cash at the maturity of the bonds.
Outstanding principal		NT$124,800,000 (as of March 31, 2026)
Terms of redemption or advance repayment		Please see conversion terms for detail
Restriction clauses		None
Names of credit rating agency, rating date, rating of corporate bonds		N/A
Other rights attached	Amount converted to common shares as of the date of report	The amount and number of ordinary shares converted as of March 31, 2026 are as follows: NT$ 66,980,380 6,698,038 Shares
	Issuance and conversion method	For details, please refer to the Company's terms of issuance and conversion of the fourth domestic unsecured convertible corporate bonds.

Issuance and conversion, and potential dilution and impact on existing shareholders' equity from the terms of issuance	From the perspective of potential equity dilution, convertible bonds do not dilute equity until bondholders request to exercise their conversion rights. Bondholders can choose the most favorable time to convert during the convertible period, thus deferring the effect of equity dilution. Regarding the impact of the Company's use of different financing instruments on equity dilution, cash capital increases have a greater dilutive effect on equity than convertible bonds. The Company's choice to raise funds through convertible bonds will effectively reduce and delay the degree of equity dilution, thereby not significantly impacting shareholders' equity. Furthermore, from the perspective of the impact on existing shareholders' equity, although convertible bonds increase company debt before conversion, when convertible bonds are converted into common shares, in addition to reducing debt, it also increases shareholders' equity, thereby increasing net asset value per share. Therefore, in the long term, it better protects the equity of existing shareholders.
Name of the transfer agent	N/A

Note: For overseas corporate bonds.

(2) Information on convertible corporate bonds:

Type of Corporate Bonds		Fourth domestic unsecured convertible corporate bonds			
Item / Year		2023	2024	2025	As of Match 31, 2026
Market price of the convertible corporate bonds	Max	120.00	195.00	151.00	132.00
	Low	109.65	113.50	117.95	118.00
	Average	112.05	143.81	132.36	126.77
Conversion price		NT$56.65	NT$56.65; NT$54.56	NT$54.56; NT$43.14	NT$43.14
Issuance date and conversion price at issuance		Issuance date: November 10, 2023 Conversion price at issuance: 56.65			
Fulfilling the conversion obligation		The common shares of the Company are the subject matter of conversion, and the conversion obligation is fulfilled by issuing new shares. The bondholders shall conduct the conversion in the form of book transfer through Nordic CSD.			

(3) Information on exchange of corporate bonds: None.
(4) Shelf registration relating to issuance of corporate bonds: None.
(5) Information on corporate bonds with warrants: None.

3. Issuance of preferred shares: None.
4. Issuance of global depositary receipts (GDR): None.
5. Issuance of employee stock warrants: None.
6. Issuance of new restricted employee shares: None.
7. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies: None.
8. Financing plans and implementation:

Capital raising					Implementation of financing plans
Method	Amount	Receipt date:	Purpose	Subjects	
Fourth domestic unsecured convertible corporate bonds	NT$5.05 billion	November 8, 2023	Repayment of bank loan	100% publicly offered	Bank loan repaid in full on Q4 (Fourth Quarter) 2023

IV. Business Overview

1. Business Activities

(I) Business scope

(1) Major business activities:

1. Mechanical Equipment Manufacturing.
2. Office Machines Manufacturing
3. Electronic Parts and Components Manufacturing.
4. Computer and Peripheral Equipment Manufacturing.
5. Electrical Appliances and Audiovisual Electronic Products Manufacturing
6. Optical Instruments Manufacturing
7. Watches and Clocks Manufacturing
8. Toys Manufacturing
9. Computing Equipments Installation Construction
10. Wholesale of Ironware
11. Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
12. Wholesale of Glasses
13. Wholesale of Machinery
14. Wholesale of Electronic Materials.
15. Wholesale of Precision Instruments
16. Wholesale of Computers and Clerical Machinery Equipment
17. Retail Sale of Computer Software
18. Wholesale of Electronic Materials
19. Retail Sale of Hardware.
20. Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
21. Retail Sale of Watches and Clocks
22. Retail Sale of Electrical Appliances
23. Retail Sale of Computers and Clerical Machinery Equipment
24. Retail Sale of Precision Instruments
25. Retail Sale of Other Machinery and Equipment
26. Retail Sale of Computer Software
27. Retail Sale of Electronic Materials
28. Restrained Telecom Radio Frequency Equipments and Materials Import.
29. Software Design Services
30. Data Processing Services.
31. General Advertising Services.
32. All business items that are not prohibited or restricted by law, except those that are subject to special approval.
33. Energy technical service industry
34. Medical Device Manufacturing
35. Medical Device Wholesale
36. Medical Device Retail

(2) Operation proportion: the operation proportion of various major products of the merged company in 2025 is as follows:

Unit: NT $1,000

Item	Operating revenue	Operating proportion
Specific applications and LCD panel related products	5,795,150	19.52
Linear/distributed components	10,180,431	34.28
Image processing IC	8,106,998	27.30
Applied chips	4,014,570	13.52
Others (Note)	1,597,632	5.38
Total	29,694,781	100.00

Note: The agent products including the microcomputer controller, LED and memory are merged into other items.

(3) Current products and services of the Company:
a. Agency of specific applied IC
b. Agency of LCD panel
c. Agency of microcomputer controller
d. Agency of image processing IC
e. Agency of linear/distributed component
f. Agency of embedded LCD module product
g. Agency of other electronic component

(4) New commodities and services planned for development
With the rapid change of industry environment, the Company and its subsidiaries expect to develop new products, including the industrial applications, automotive electronics, wireless communications, analog IC and consumer electronics components and other niche products.

(II) Industry overview
(1) Current situation and development of the industry:

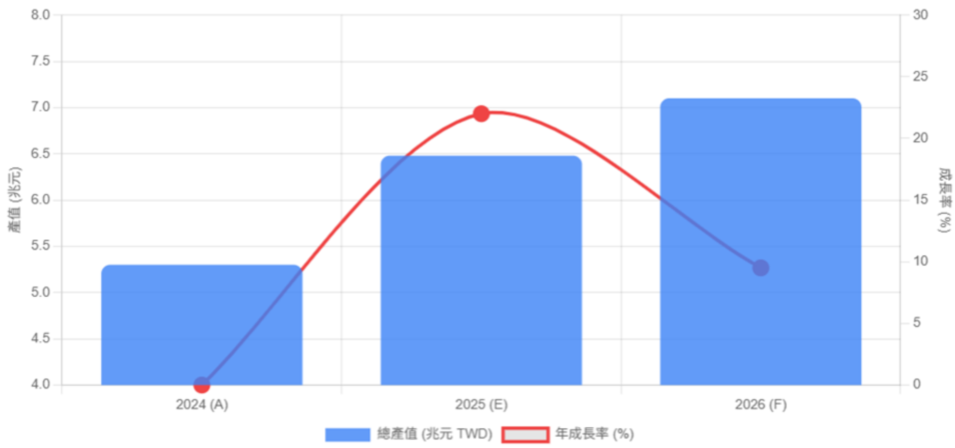
According to the latest World Economic Outlook released by the International Monetary Fund (IMF) in January 2026, the global economy is maintaining stability amid the divergent forces of shifting trade policies and surging technology investments. Global economic growth is projected at 3.3% and 3.2% for 2026 and 2027, respectively, with the 2026 forecast slightly revised upward due to a surge in AI-related investments in North America and Asia, fiscal support, and private sector adaptability. On the global inflation front, overall inflation is expected to continue declining from an estimated 4.1% in 2025 to 3.8% in 2026 and 3.4% in 2027, although the pace at which U.S. inflation returns to its target level is expected to be slower than that of other major economies. In terms of regional performance, emerging markets and developing economies are projected to maintain robust growth of 4.2% in 2026, while Asian economies, including Taiwan, are benefiting from surging technology investments, with strong semiconductor and equipment export performance offsetting the slowdown in momentum for other export categories. Despite the U.S. and China having reached a temporary truce on export control measures, the economic outlook remains skewed toward downside risks. A reassessment of market expectations regarding AI-driven productivity gains could trigger sharp adjustments in financial markets, and geopolitical tensions along with high levels of public debt continue to exert pressure on long-term interest rates.

Table 1. Overview of the *World Economic Outlook* Projections
(Percent change, unless noted otherwise)

	Year over Year						Q4 over Q4 2/		
		Estimate	Projections		Difference from October 2025 WEO Projections 1/		Estimate	Projections	
	2024	2025	2026	2027	2026	2027	2025	2026	2027
World Output	**3.3**	**3.3**	**3.3**	**3.2**	**0.2**	**0.0**	**2.9**	**3.2**	**3.2**
Advanced Economies	**1.8**	**1.7**	**1.8**	**1.7**	**0.2**	**0.0**	**1.4**	**1.9**	**1.7**
United States	2.8	2.1	2.4	2.0	0.3	–0.1	2.2	2.1	2.1
Euro Area 3/	0.9	1.4	1.3	1.4	0.1	0.0	0.9	1.7	1.3
Germany	–0.5	0.2	1.1	1.5	0.2	0.0	0.4	1.0	1.5
France	1.1	0.8	1.0	1.2	0.1	0.0	1.0	0.9	1.3
Italy	0.7	0.5	0.7	0.7	–0.1	0.1	0.7	0.7	0.7
Spain	3.5	2.9	2.3	1.9	0.3	0.2	2.7	2.0	1.9
Japan	–0.2	1.1	0.7	0.6	0.1	0.0	0.2	1.5	0.4
United Kingdom	1.1	1.4	1.3	1.5	0.0	0.0	1.1	1.4	1.9
Canada	2.0	1.6	1.6	1.9	0.1	0.0	0.7	2.3	1.5
Other Advanced Economies 4/	2.3	1.8	2.0	2.1	0.0	0.0	1.3	2.8	2.7

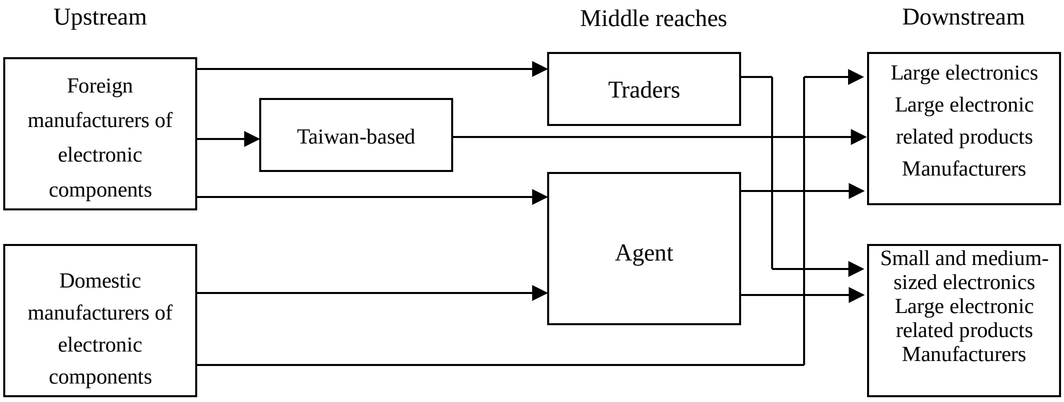
According to the latest data from the Industrial Technology Research Institute (ITRI) and the Taiwan Semiconductor Industry Association (TSIA), Taiwan's IC industry is experiencing a period of structurally high growth driven by the AI wave. The year 2025 marked a milestone for Taiwan's semiconductor industry, with production value surging significantly from NT$5.3 trillion in 2024 to NT$6.48 trillion, representing a year-on-year growth rate of 22%. This was primarily attributable to demand for high-performance computing (HPC) chips driven by generative AI, as well as the full-scale ramp-up of production capacity for advanced packaging technologies such as CoWoS. Looking ahead to 2026, production value is expected to further challenge a historic high of NT$7.1 trillion. Although the growth rate is projected to moderate to a steady range of 9% to 10% as the base period rises, this outlook is supported by the commercialization of 2-nanometer processes and the proliferation of edge AI applications such as AI PCs and smartphones.

Taiwan IC Industry Production Value and Growth Rate Outlook



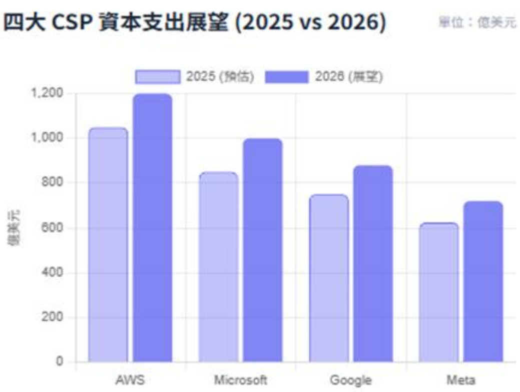
(2) Relevance of upstream, midstream and downstream of the industry

The main business of the Company is the distribution of electronic components. The industry is a bridge between the domestic and foreign upstream electronic component manufacturers and downstream computer, information, communications, optoelectronics, industrial electronics, national defense and aerospace, and transportation electronics manufacturers, and manages a wide range of product items. Therefore, maintaining the smooth flow of goods through the channels is a key part of our business performance. For the upstream manufacturers, we construct a complete and dense sales network, and save the cost of management and marketing. For the downstream manufacturers, we can quickly provide the required electronic components and application engineering support, reduce their research and development costs, and effectively reduce the inventory costs. Therefore, the agency and the downstream manufacturers form a close business community of co-existence and co-prosperity, and not only a pure trading relationship, but through its channel advantage, to effectively provide the overall industry operation efficiency. The upstream, midstream and downstream association diagram of the industry is shown as follows:



(3) Future development trend of products

Looking ahead to 2026 and 2027, the global technology industry will officially transition from the "infrastructure build-out" phase into a period of high growth characterized by the widespread proliferation of endpoint applications. According to research observations from the Industrial Technology Research Institute (ITRI) and the Taiwan Semiconductor Industry Association (TSIA), the four major cloud service providers (CSPs) — Amazon, Microsoft, Google, and Meta — will continue to expand capital expenditures in order to consolidate their leading positions in AI computing power, a trend that will directly bolster Taiwan's export momentum in servers, networking equipment, and high-performance thermal management modules. Subsequently in 2026, edge AI technology will enter a period of tangible returns, with the wave of device upgrades for AI PCs and AI smartphones expected to peak. Combined with a sharp increase in demand for autonomous driving chips in smart vehicles, this will further drive up the production value of Taiwan's advanced process IC and packaging and testing industries. Overall, driven by the accelerating proliferation of AI applications at the endpoint level, the export structure of Taiwan's electronic components and information and communications technology products will continue to optimize, maintaining strong growth momentum through 2027.



Capital expenditures among the four major CSPs are projected to maintain growth of 12–15% in 2026, with investment focus shifting from infrastructure build-out toward the proliferation of AI applications and edge computing, directly driving Taiwan's electronic component exports.

According to the latest global trade forecast released by the National Development Council in February 2025, global trade growth in 2026 is projected to remain steady at 3.2–3.3%, in line with economic growth, providing support for Taiwan's ICT product export momentum.

(III) Technology and R&D overview

(1) Technical levels of operating business, technologies and products of R&D and successful development

The sustainable operation of professional electronic components sales agency is to meet the customer demand and grasp the market pulse; responding to the fast electronic information science and technology change and product alternation, the Company set up the product field application engineer (FAE) from 1986 in the business department of various components and products division, to provide the customers the professional technical support services and products complete solutions, to help the customers to shorten R&D time and save R&D costs, so as to improve the quality of service, and then strengthen the cooperation with customers and suppliers. In 1995, "MCU Software R&D Engineer" was set up in the second division of sales department to cooperate with the product line. The engineer was responsible for the software design of MCU products to provide customers with product value-added services. As the Company's R&D strength was becoming mature, the module product business department was established in 1999, which belonged to "R&D Department", and formally developed towards the field of R&D design. In 2001, the Company integrated the R&D teams into the independent department. In 2004, the Company actively adjusted the R&D department by adding an optical department, committed to integrating its existing product lines and R&D technology capabilities, and jointly developed the derivative related application products with the original factory. And in 2005, it began to carry on the relevant quality certification of manufacturing plant, until 2007, the R&D department had the data center and test division, as well as the optical, institution, system software, application software and hardware units. At present, the Company's customers are mainly concentrated in NB, PC, Netcom, industrial computer and specific application fields. We can provide the perfect solutions for all kinds of electronic consumption products to meet the needs of customers for new products.

(2) R&D personnel and their education background

As of March 31, 2026, the Company has a total of 38 product field application engineers, who are responsible for providing the technical support services to customers.

Unit: person; year

Item / Year	R&D engineer	Education background analysis			Average seniority
		Master	College and above	High school and below	
2024	35	13.89%	86.11%	-	7.37
2025	38	10.52%	89.48%	-	7.20
March 31, 2026	38	10.53%	89.47%	-	7.83

(3) R&D expenditure for the most recent year and as of the publication date of annual report

Unit: NT$ 1,000

Item	2024	2025
R&D expense	111,209	128,069
Operating revenue	37,989,786	29,694,781
Ratio of R&D expense to total business turnover (%)	0.29	0.43

The R&D expenses of the merged company in the latest year were NT$111,209,000 and NT$128,069,000, respectively, mainly the personnel salaries and laboratory equipment expenses. With the expansion of the Company's operation scale, the Company will continue to actively recruit the talents, strengthen its technical ability to integrate the existing product lines, and develop its own modular products, thus increasing the Company's overall added value.

(IV) Long-term and short-term business development plans

(1) Short-term plan

A. Continuously seeking for sales agent of niche products

Constantly seeking for sales agent of niche products has always been the policy of the Company; in order to make the Company operating growth steady and add the future development power, in the current characteristics of fast information electronic products promotion and short life cycle, the Company fully authorizes the department deputy general manager on the opportunity to seek new agent, and get closer to the customer and market demand fluctuation; at the same time, by the accumulation of many years of experience in technology, marketing, and keen judgment to product application market, the Company also fully grasps the future product application market development trend, actively cooperates with the upstream original suppliers at home and abroad, develops and sells new electronics, photoelectricity, and communication related components as well as hardware and software products, to have a more complete product line portfolio to meet the needs of customer integration, and then improve the Company's performance and profit.

B. Continuously strengthening the marketing and technical support capabilities, improving the customer relations and value-added services

The Company attaches great importance to and provide the customers a complete solution. In today's fierce competition in the market, to provide the customers a complete technical support is a key to the success of electronic components sales agent; the Company continues to strengthen its technical support ability, to master relevant technology and cultivate the professional talents, to provide the customers a higher quality of professional and technical support services and complete solutions, through a good process of interaction to cultivate the customer relations of trusting the professional service, to help the customers to more quickly promote their finished products to the market, and enhance the competitiveness of the Company's service.

C. Using the information technology to improve business performance and service quality

In order to strengthen the management efficiency and effectively control the inventory and real-time profit analysis, the Company has fully introduced the application of SAP sound information management to effectively integrate the logistics support system, which will make the Company more efficient in the management, and effectively monitor the Company's inventory and management.

(2) Long-term plan

A. Actively expanding the overseas territory

The product sales agency of the Company is mainly in Asia and Taiwan, and the marketing scope of embedded specific application products consists of Asia, America and Europe, while the downstream industry has expanded to the industrial control, instruments, medical, entertainment, automible, etc. In the future, the Company will continue deepening the existing market, hope to build the global sales network by the specific application products division, and further expand the marketing area of electronic components to the whole world. For the overseas service offices, the Company has set up the subsidiary in Hong Kong and the United States, and service points in Japan, Europe and Mainland China; cooperating with the future global operation layout, the successful experience of professional agent and customer service shall be introduced to every new marketing point, to accelerate the extension of market. At present, the marketing points have been established in China, the United States, Japan and Europe. It has gradually shown the benefits and will continue to be transplanted to each new marketing base to accelerate the expansion of market.

B. Enhancing the strategic cooperation with suppliers and customers, and jointly developing new products and new markets

Electronic components sales agent is the communication bridge between industry upstream and downstream. The Company will continue to play the role of distribution agent, to reflect the status of market sales and customer information to the upstream suppliers, in order to grasp the market information and expand the customer base advantage, strengthen the stability of supply chain, and to continuously provide professional integrated technology services to the downstream customers; in the future, we will cooperate with suppliers to jointly develop the niche module products with different uses, provide the best solution for downstream customers, and give full play to the benefits of upstream and downstream integration. In other words, the Company will continue to increase the sales of niche products, for he balanced development towards 4C+ simulation + module.

C. Enhancing the personnel training and education through technical cooperation with academic institutions

The Company has established the cooperative relationship and information exchange platform with relevant academic and research institutions, hoping that through the academic and practical exchanges, the Company can fully grasp the latest technology and cultivate the high-quality professionals, so as to provide the customers with high-quality services and strengthen the competitiveness and added value of the Company.

D. Enhancing the employee quality and implementing the business philosophy

We shall continuously strengthen the education and training of employees, so that they are fully familiar with the products of the agent brands and related application technologies, to meet the customer service requirements, and provide the professional and value-added services; with new technology and new service, to implement the business philosophy of "honesty, diligence, righteousness, intelligence", to cultivate the organizational culture and value of "humanity and sincerity, advanced technology, value-added partnership, feedback to society"; under the leadership of excellent management team, to construct the future of Promate electronic internationalization with the components professional knowledge, and achieve the vision of becoming a world top-class component solution provider.

2. Overview of market, production and sales

(I) Market analysis

(1) Sales areas of major commodities

Unit: NT$1,000; %

Year	2023		2024		2025	
Region	Amount	%	Amount	%	Amount	%
Asia	26,673,993	90.38	35,550,194	93.58	27,338,562	92.07
America	2,323,189	7.87	2,003,381	5.28	1,917,031	6.45
Europe	514,107	1.74	430,568	1.13	418,889	1.41
Other	2,637	0.01	5,643	0.01	20,299	0.07
Total	29,513,926	100.00	37,989,786	100.00	29,694,781	100.00

(2) Market share

Following a period of industry cycle adjustment, the global semiconductor market demonstrated strong momentum in 2025. According to statistics from the World Semiconductor Trade Statistics (WSTS), the global semiconductor market size reached USD 791.7 billion in 2025. The Company's consolidated net operating revenue for 2025 reached approximately USD 948 million, representing a global market share of approximately 0.12%.

(3) Future supply and demand conditions and growth of the market

Looking back on 2025, the global semiconductor industry experienced robust growth driven by demand for artificial intelligence (AI) computing power. According to final observations from the World Semiconductor Trade Statistics (WSTS), the global semiconductor market in 2025 demonstrated resilience and explosive growth that far exceeded expectations. The growth rate of 11.2% originally projected in 2024 was ultimately revised significantly upward to over 20% in 2025, as demand for AI servers, high-performance computing (HPC), and advanced packaging surged across the board. The global semiconductor market valuation for 2025 officially surged from the originally projected USD 697 billion to approximately USD 791.7 billion, representing a year-on-year growth rate of 22.5%. This wave of growth far surpassed expectations, primarily driven by strong demand from data centers for high-performance computing (HPC) chips and the comprehensive penetration of AI technology into end devices.

This growth was primarily driven by the logic and memory sectors, whose production value contribution and growth significantly outpaced other categories. The logic sector benefited from the iteration of next-generation AI chips, with a growth rate of approximately 25–30% compared to the same period in 2024. The memory sector, driven by shortages in demand for HBM (High Bandwidth Memory) and DDR5, achieved a production value growth rate exceeding 28%. Other semiconductor categories, such as sensors and discrete components, maintained a steady range of 5–8%, indicating that the industry structure is concentrating toward high added-value computing units.

All regions achieved expansion in 2025, with the Americas and Asia-Pacific regions demonstrating the strongest momentum, both maintaining year-on-year growth rates at double-digit levels. This reflects the fact that the global trend of data center build-out and AI integration in end products (AI PCs and AI Phones) has become an industry-wide consensus transcending regional boundaries.

2026 Outlook: Challenging Historic Records Entering 2026, global semiconductor production value is projected to continue maintaining double-digit growth, with forecast production value expected to climb to USD 975.4 billion, representing an estimated year-on-year growth rate of 26.3%. Industry experts widely anticipate that the semiconductor market is highly likely to reach the historic milestone of "one trillion dollars" ahead of schedule before 2030. The Americas region is expected to see the most significant growth, benefiting from the expansion of capital expenditures by cloud service providers (CSPs), while the Asia-Pacific region, leveraging its well-established foundry and packaging ecosystem, continues to serve as the hub of global supply.

(4) Company competition niche

1. Complete product line portfolio

The Company has accumulated many years of electronic components sales experience and sensitivity to the electronic components market trends, so that the Company has developed a professional electronic components distribution channel. The Company's agent product line includes the specific application chips, linear IC, RF and communication related IC, image processing IC, liquid crystal display panel products and other fields, with further self-development of TFT-LCD, GPS module related products; the scope of application covers 4C and optoelectronic products. Our suppliers include AUO, NVIDIA, EMC, AOS, Parade, Diodes, AMC, ITE, Silego, Silergy, Leadtrend, UPI, GigaDevice, XMC, VLI, and 35 other well-known manufacturers at home and abroad. As we have established a close and harmonious long-term relationship with our suppliers, we are the main agents of these suppliers.

2. Clear product and market positioning

With many years of marketing experience and a good grasp of the current trends of electronic components market, the Company has become one of the important members of domestic distributors. The Company’s product lines for distribution and agency mainly include specific application chips, linear ICs, communication related ICs, imaging processing ICs, LCD panel products, etc., positioning in the design-in market of high technology and high additional value, with obvious market segments to the domestic companies of the industry; plus complete goods combinations in relevant product market, we can provide the professional technical services and complete product portfolio. In addition, the Company has been actively introducing the high-price electronic components in line with future market trends and technology orientation, especially in the communications, optoelectronic industry and peripheral products in the post-PC era, so as to develop new markets and maintain the competitive edge.

3. Professional technical service ability

As the global information industry is developing towards international division of labor integration, professional electronic component distributors must play a key role in the promotion of product market. Due to the trend of specialization, the electronics industry, the professional electronic components providers are no longer limited to provide the value of products and reduce the cost for the downstream customers, and extend to the logistical support; so the Company not only provides the customers with complete delivery plan to cooperate with the downstream system manufacturer's production plan, but also sets up a technical support team, in addition to assist the business personnel to promote the products to the customer, and also to provide the customers complete solutions (total solutions) to help them to solve the problem of engineering application, even for customers tailored products according to the demand of individual module, which can enable the customers to research and develop new products ahead of the market, so as to enhance the overall efficiency and the satisfaction of the market.

4. Strong and powerful management team

The Company was founded by the experienced electronic components distribution agents, and the main cadres of management team have more than 10 years of relevant experience, with a good tacit understanding and business philosophy; their accumulated professional services and technical capabilities and deep understanding to the customer needs and market, have been recognized by the industry and customers. Promate is dedicated in electronic industry, the management team is also thinking of electronic components distribution business strategy, and hopes that with the power of the team, to pursue the goal of business continuity; Promate Electronic has become the important business partner of the upstream and downstream cooperation, and the Company maintains profiting and win various awards of professional institutions since its establishment, which can prove the Company's ability to operate the channels and the strong strength of the management team.

5. Channel advantage highly recognized by suppliers

In recent years, the Company has been working hard in the electronic component channel industry and has established a good reputation in the industry. Therefore, some of our suppliers have taken the initiative to negotiate with us for our professional service reputation. With the professional and complete marketing network, the agency number of the Company is still increasing, which shows that the Company has a strong ability of sales agency. In addition, because of the considerable research and development and technical support ability, the Company obtains the agent affirmation and then becomes the agent's business partner, creates various module products to meet the customer demands, which is one of the big competitive niche of the Company in the electronic component channel industry in the future.

6. Perfect marketing network

   In addition to the sales agency of electronic components in Taiwan, the Company has set up subsidiaries in Hong Kong and Mainland China to develop the business in Hong Kong and Mainland China. The Company also has subsidiaries in the United States, and has expanded to Europe and Japan. The Company has a complete marketing channel, to meet the downstream customers, set up factories overseas for component demand, and increase the flexible application of spot scheduling, which can effectively enhance the substantial competitiveness of both the Company and customers.

(5) Favorable and unfavorable factors and countermeasures of development prospect

1. Favorable factors

   A. Continual innovation of consumer electronic products stimulating the growth of demand

      In view of the structural changes of global information industry, the emergence of emerging markets in Asia, and the interaction and agitation of the trend of information household electronics and home appliance informatization, the integration of 4C (computer, communication, consumption and car electronics) has become the trend of information electronics industry. With the demand for various components derived from the continuous integration and innovation of electronic information, communication, optoelectronics and other related industries mentioned above, the Company's performance and profit should be positively influenced by the advantage that Taiwan is the main production base of information and electronic products in the world.

   B. Complete product lines and diversification of agent products

      The Company's current agent product lines include AUO, NVIDIA, EMC, AOS, Parade, Diodes, AMC, ITE, Silego, Silergy, Leadtrend, UPI, GigaDevice, XMC, VLI, and 35 other well-known domestic and foreign manufacturers. And the products include the linear IC, specific application chips, liquid crystal display panels, RF, and communications related IC, image processing IC related electronic components products, and with the existing agent product lines, the Company develops in line with the future market trend and technology oriented application derivative products, including LCD panel module products, to provide the customers a complete portfolio of products, and meet the integrated needs of customers.

   C. Vertical division of labor in the industry making the value of distribution agents more important

      Distribution agents has complete logistics and inventory management, which can realize the order confirmation, goods preparation and Door-to-Door shipping service in the shortest possible time; in addition to provide the customers relevant information of new products and new industrial development areas, to help the customers planning new products, the distribution agents can also pass the downstream market information to the upstream suppliers; and the distribution agents also act as a bridge in the upstream and downstream industries of electronic information. Therefore, under the vertical division of labor structure in Taiwan's electronics-related industries, the distribution agents are closely integrated with upstream suppliers and downstream manufacturers, which makes the distribution agents more important.

D. Stable agency

Generally speaking, the agency contract is signed once a year based on the nature of the business. If there is no objection from both parties at the expiration of the contract, the contract will be automatically renewed. The Company has accumulated more than 20 years of sales experience in this field, the current agency upstream suppliers are more than 20, with stable cooperative relationship and good performance; there was no agency forced to be terminated, but repeatedly obtained the affirmation of the original supplier; even if the original factory was merged, such as S3 merged by VIA, and original Acer Display Technology and Unipac Optoelectronics Corporation merged to AUO, the Company not only retains the original agency by virtue of the strength of management, but also derives a new agency or even closer relations, so the stability of agency will be beneficial to the Company's operating profit in the future of the promotion and expansion of the business.

E. Professional technical support and R&D strength

As the distribution agents have a wide coverage in electronic components, the upstream manufacturers often rely on the experience and professional advice of distribution agents in the development and planning of new products. Therefore, professional technical support services have become one of the necessary conditions for distribution agents. Thus, the Company sets up the technical support team and R&D department, grasps the product market development trend timely, provides the technical support, assists the customers for early application of electronic components on the products, and even initiatively design products for the customer to meet the demand of individual module, for the downstream customers to grasp the market opportunities, save time in the new product development, and provide the market trend analysis, advice and perfect after-sales service and total solution, with the expectation of establishing the long-term cooperative business partnership with customers.

F. Strong and powerful management team

The strength of management team and the management philosophy are also important factors that affect the operation effectiveness of the enterprise. Due to the Company's main management teams all have the electronic components distribution specialty, with good business ideas and cooperative tacit understanding, to create the value of the Company with the group power; since 2002, the operating indicators of the Company show continued growth, ranked top in the sane industry, enough to prove the strength of the Company's management ability and team, which will be of great positive help to our future business.

2. Unfavorable factors

A. Fierce competition in agency market and continuous fermentation of cheap computer making the profit space continuously compressed

The competition in the agency market is becoming increasingly fierce, and the consumer electronics and personal computers, due to the fierce competition, have a short life cycle and fast price reduction. In order to cope with this trend, the downstream customers will have to reduce their purchase costs, which will directly affect the profit space of distribution agents.

Countermeasures:

a. Our technical support team and R&D department actively help the customers to adopt the supplier components as soon as possible and provide the customers complete hardware and software package of products, help them to shorten the product design schedule, launch new products, and timely grasp the market opportunities, to transfer the old value of distributors, and effectively reduce the price wars in the same industry, so as to maintain a competitive edge, and continue to introduce new distribution products to grasp the business opportunities of market replacement.
b. Enhance the education and training of employees to familiarize them with the products of the distribution brands, so as to facilitate the development of future marketing business.
c. The Company will timely reflect the overall market competition situation to the upstream suppliers, and actively strive for the full support of suppliers to expand the performance and increase the profits.
d. Integrate the existing product line and jointly develop the derivative application products with the original factory, so as to increase the added value of the agent dealers and improve the Company's competitive advantage.

B. Consumer electronics market demand risk

The electronics industry is characterized by rapid product renewal and short life cycle, and the sales of products are susceptible to the adverse economic conditions, buying season, business cycle, technological innovation or poor market acceptance. In addition, if the average sales unit price of customers' products drops sharply, the sales unit price of components used in the products will also be affected. Therefore, it is particularly important for the electronic components distributor to control the inventory and grasp the product information.

Countermeasures:

a. In addition to the business departments and each department monthly convening the business meeting, review the market supply and demand, needs of customers, accounts receivable, inventory and price trend, the business review meeting of each business department shall be convened once a week, to overall review the production and developed machine used components and purchase and sales status, and clear inventory aging analysis through the computer information management system, to manage the inventory quantity and take appropriate action.
b. According to the market product trends and technical trends, to set the Company's future development direction, actively agent the products that meet the needs of customers, and timely introduce new product agency and develop new customers, so as to optimize the connection of product portfolio, grasp the growth opportunities of replacement, and reduce the operational risks.

C. Industrial offshoring

Due to the labor shortage in Taiwan, rising production costs and specialization in the international industry, some electronic manufacturers have moved abroad, which has a relative impact on the delivery locations of downstream customers.

Countermeasures:

a. Actively develop the overseas locations and develop the emerging markets, make good use of the marketing system of Hong Kong, set up the service points in Shanghai, Beijing, Shenzhen, Singapore, the United States and South America, and serve customers nearby, so as to meet the demand of downstream customers for components to set up factories overseas and increase the flexibility of spot scheduling, and use it as a niche to win new product lines or new regional agency rights from original suppliers.
b. Strengthen the computer network system, effectively manage the enterprise resources to improve the business performance, actively strive for new agency lines that meet the market demand and create new business opportunities.

(II) Important use and production process of main products

(1) Use of main products:

Main product name	Use
Specific application chipsets	Personal computers, laptops, VGA add-on cards, image processing cards
Embedded related products	Personal computer, LCD monitor, home security & entertainment system, medical device, PDA, vending machine & cash machine, vehicle system, LCM for industrial control, LCD TV, GPS, Bluetooth, etc.
Linear IC	PC, laptop, VGA, communication, industrial control, PDA, LCD Monitor/Projector
Image processing IC	Communications market (ADSC), display, mobile phone
Other	Main board, communication, power supply

(2) Production process: omitted (the Company is not a manufacturing company)

(III) Supply of major raw materials: omitted (the Company is not a manufacturing company)

(IV) List of major suppliers and customers

(1) Information of main suppliers in recent two years

	2024				2025			
Item	Name	Amount	Ratio to net purchase amount of whole year (%)	Relationship with issuer	Name	Amount	Ratio to net purchase amount of whole year (%)	Relationship with issuer
1	C	10,420,759	28.70	None	B	6,913,470	26.48	None
2	A	7,232,313	19.92	None	A	6,480,763	24.82	None
3	B	5,729,600	15.78	None	D	2,421,412	9.27	None
	Others	12,927,905	35.60		Others	10,295,862	39.43	
	Net purchase amount	36,310,577	100.00		Net purchase amount	26,111,507	100.00	

Reasons for increase or decrease: The decline in purchases during the current period was primarily attributable to the sourcing of Supplier C's products being redirected to a competitor, resulting in a shift to procurement from Supplier D. However, the supplier transition impacted procurement volume, leading to a decrease in purchasing performance.

(2) Information of major customers in recent two years:

	2024				2025			
Item	Name	Amount	Percentage of net sales for the full year 〔%〕	Relationship with issuer	Name	Amount	Percentage of net sales for the full year 〔%〕	Relationship with issuer
1	A	5,855,207	15.41	None	C	2,276,423	7.67	None
2	B	4,002,530	10.54	None	D	1,914,146	6.45	None
3	D	2,445,299	6.44		A	1,215,747	4.09	
4	C	1,361,725	3.58		B	404,345	1.36	
	Other	24,325,025	64.03		Other	23,884,120	80.43	
	Net sales	37,989,786	100.00		Net sales	29,694,781	100.00	

Explanation of reasons for increase/decrease: There were no significant changes in major sales customers in 2024 and 2025, and therefore no further elaboration is considered necessary.

3. Number of employees in recent two years and as of the publication date of annual report

Year		2024	2025	As of March 31, 2026
Number of employee	Manager	75	75	74
	General staff	149	151	157
	Total	224	226	231
Average age		41.43	41.47	41.56
Average service senority (years)		10.51	11.10	11.09
Distribution ratio of educational background	Doctor	-	-	-
	Master	8.93%	8.40%	7.79%
	Junior college/bachelor	87.95%	86.72%	86.15%
	High school	3.13%	4.86%	6.06%
	Below high school	-	-	-

4. Environmental protection expenditure information

Losses incurred due to environmental pollution in the most recent year and up to the date of publication of the annual report (including compensation and environmental protection inspection results violating environmental regulations, specifying the date of disposition, disposition number, violated regulatory provisions, content of regulatory violations, and content of disposition), and disclosure of estimated amounts of current and future potential losses and corresponding measures; if reasonable estimation is not possible, explanation of the reasons for not being able to reasonably estimate: None.

5. Labor-capital relationship:

(I) List the Company's various employee benefits, education, training and retirement systems and their implementations, as well as the agreements between employers and employees, and the protection of employee rights and interests

(1) Employee welfare measure and implementation:

A. Accident group insurance / accident medical insurance / hospitalization insurance / occupational accident insurance.

B. Travel security insurance.

C. Inclusion of labor insurance and health insurance
According to the provisions of the labor insurance and national health insurance ordinances, all employees are insured from the date of employment.

D. Holiday bonus
Spring Festival, Dragon Boat Festival, Mid-Autumn Festival gifts and year-end bonus.

E. To allocate funds for the establishment of welfare committee.

F. To subsidize the annual travel of employees, and organize regular staff dinners and year-end parties.

G. Employees shall be provided with education and training both inside and outside the Company from time to time.

H. To subsidize the employees to form their own associations.

(2) Retirement system and implementation:

A. The retirement system and regulations of employees of the Company shall be governed by relevant provisions of the Labor Standards Law.

B. Until June 30, 2005, for the implementation of Article 56 of the Labor Standards Law to allocate and manage the labor pension reserve funds, the Company set up the labor pension reserve fund supervision committee according to "Labor pension reserve fund supervision committee organization code for public institutions" in Order Tai-Nei-Lao-Zi No. 321291 of the Ministry of the Interior on July 1, 1985, responsible for the management and use of retirement reserve fund, and 2% of the paid salary shall be set aside as the retirement reserve and deposited in the special account in Bank of Taiwan. Starting from July 1, 2005, employees who choose the pension system under the Labor Pension Ordinance will be allocated to the individual pension account of the Labor Insurance Bureau at the rate of 6% of their monthly salary.

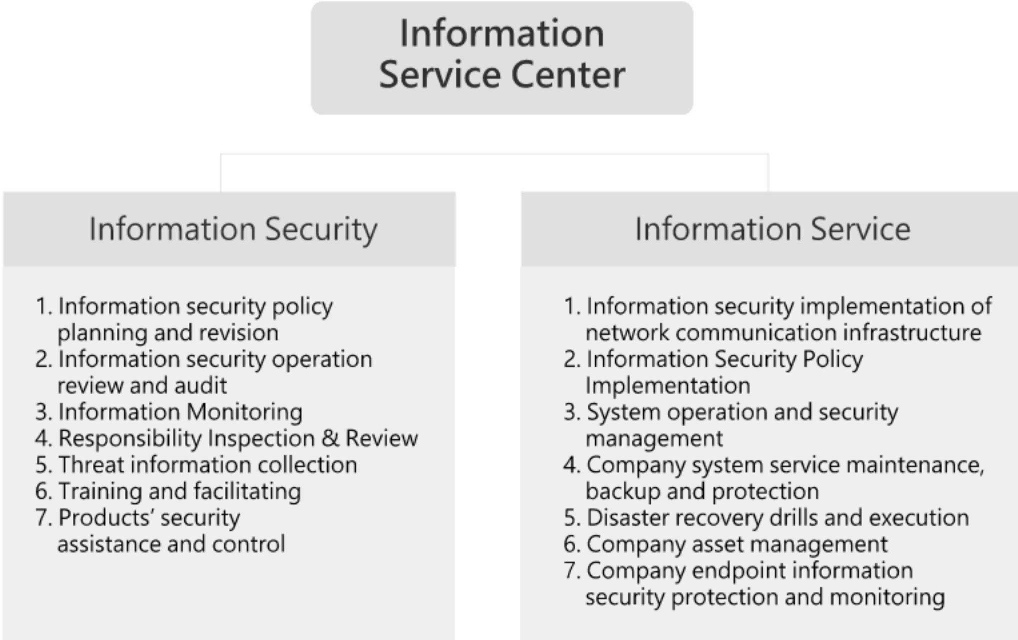
(3) Agreement between employers and employees: any new or amended measures relating to labor relations shall be decided only after full agreement between employers and employees, so there is no dispute.

(II) Losses incurred due to labor disputes in the most recent year and up to the date of publication of the annual report (including labor inspection results violating the labor standards act, specifying the date of disposition, disposition number, violated regulatory provisions, content of regulatory violations, and content of disposition), and disclosure of estimated amounts of current and future potential losses and corresponding measures; if reasonable estimation is not possible, explanation of the reasons for not being able to reasonably estimate: In terms of labor relations, the Company’s labor and the management have been in a rational communication and maintain a harmonious relationship, so the Company has no major labor disputes since its establishment.

6. Cyber Security Management

(I) The Company's Cyber security management framework, Cyber security policies, management plan and investments in resources for cyber security

a. Organizational structure of information security



b. Information Security Management Policy

Policy: Strengthen the company's information security management with the principle of "Digital Development Based on Information Security," establishing the concept of "Digital Development Based on Information Security" to ensure the confidentiality, integrity, and availability of customer and employee data processing. This ensures that all data processing within the company is securely protected throughout the entire process, providing secure, stable, and highly efficient information services.

Purpose: To strengthen information security management, Promate Electronic Co., Ltd. establishes safe and reliable electronic communications that ensure data confidentiality, system integrity and process management, in addition to equipment and network security. This avoids unnecessary operational losses caused by information security failures so as to ensure the purpose of continuous business operations. See details in company website "Management Practices for Information and Network Security".

c. Cybersecurity Management Measures

The Company has joined the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) as a member. To ensure the integrity, confidentiality, and availability of customer data and operational information, the Company successfully implemented and obtained ISO 27001 Information Security Management System international certification in 2025. The relevant management measures are as follows:

Type	Relevant Operations
Access Management	1. Review of personnel account access management
	2. Regular inventory of personnel accounts
	3. Strengthen employees' awareness of information security and information security education and training
Control and Management on System Access	1. Management measures of personnel access to internal/external systems and data transmission
	2. Separating the internal/external network with a firewall
	3. Remote access management measures
External Threats	1. Program for computer virus protection and regular virus pattern updates
	2. Regular vulnerability scans
	3. If the information system is infected by a virus, security vulnerabilities and exploits shall be protected
	4. E-Mail security, Spam mail filtering mechanism
Availability	1. Network and system usage status monitoring and reporting mechanism
	2. Contingency measures when information services are interrupted
	3. Ensure the implementation of daily backup/remote backup mechanisms and store them in a secure location
	4. Data leakage prevention mechanism to ensure data confidentiality
	5. Regular disaster recovery drills so that the computer systems and business can quickly resume to normal operations after a disaster occurs

d. Investments in resources for cyber security

The Company is committed to deepening its information security culture. In addition to regular participation in external professional training, the Company incorporates current events and case studies into its ongoing awareness initiatives. During the current year, 7 external professional training sessions were conducted, totaling 3 participants and 40 hours. The Company also promoted internal information security education for all employees, with each employee receiving 2.5 hours of training, so as to comprehensively enhance employees' security awareness and incident response capabilities.

(II) Losses Related to Cyber Security for the Most Recent Year and Up To the Publication Date of this Annual Report：None.

7. Significant contract

Contract nature	Party involved	Beginning and ending dates of the contract	Main content	Restrictive clause
Agency contract	Zilog Inc. (Note 3)	1994.05	Semiconductor parts sales agent	Taiwan
Agency contract	ITE Technology	2000.03	Semiconductor parts sales agent	No
Agency contract	AMCC	1999.03	Semiconductor parts sales agent	No
Agency contract	AU Optronics (Note 2)	1999.06	TFT-LCD crystal display panel sales agent	Greater China Region
Agency contract	Alpha & Omega Semiconductor Inc.,(AOS)	2001.07	Electronic component	-
Agency contract	MELLANOX TECHNOLOGIES	2001.07	Communication product	-
Agency contract	Bitek	2002.10	Electronic component	Greater China Region
Agency contract	Audience	2007.06	Electronic component	-
Agency contract	Oxford	2007.08	Electronic component	-
Agency contract	UPI	2008.06	Electronic component	Greater China Region
Agency contract	Mastouch	2010.01	Electronic component	Greater China Region
Agency contract	Silergy	2010.03	Electronic component	Greater China Region
Agency contract	ANAX	2010.11	Electronic component	Greater China Region
Agency contract	Tehuti Network Ltd.	2012.11	Electronic component	Greater China Region
Agency contract	Electric Connector Technology	2013.04	Electronic component	Greater China Region
Agency contract	UBIQ Semiconductor	2013.06	Electronic component	Greater China Region
Agency contract	SQ	2013.08	Electronic component	Mainland China
Agency contract	ITTI Company Ltd.	2014.01	Semiconductor parts sales agent	Taiwan
Agency contract	Silego Technology, Inc.	2014.05	Semiconductor parts sales agent	-
Agency contract	Conexant Systems, Inc.	2014.09	Semiconductor parts sales agent	Taiwan/ Mainland China
Agency contract	Active-Semi Hong Kong Limited	2014.09	Semiconductor parts sales agent	Taiwan
Agency contract	NDK	2015.05	Semiconductor parts sales agent	Taiwan
Agency contract	EMC	2015.06	Semiconductor parts sales agent	Taiwan
Agency contract	SGMICRO	2016.09	Semiconductor parts sales agent	Taiwan
Agency contract	Amazing	2016.10	Semiconductor parts sales agent	Taiwan
Agency contract	JOULWATT	2017.09	Semiconductor parts sales agent	Taiwan
Agency contract	LFC SEMICONDUCTOR LIMITED	2018.05	Semiconductor parts sales agent	Taiwan
Agency contract	BVI Capxon Technology Co., Ltd. Taiwan Branch	2018.07	Semiconductor parts sales agent	Taiwan

Contract nature	Party involved	Beginning and ending dates of the contract	Main content	Restrictive clause
Agency contract	Wuhan Xinxin Semiconductor Manufacturing Co., Ltd. (XMC)	2019.02	Semiconductor parts sales agent	Taiwan
Agency contract	LOWPOWERSEMI CONDUCTOR CO., LTD.	2019.02	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	GIGADEVICE SEMICONDUCTOR (HK) LIMITED	2019.11	Semiconductor parts sales agent	Taiwan / Hong Kong
Agency contract	VIA Labs Inc	2020.03	Semiconductor parts sales agent	Taiwan / Hong Kong
Agency contract	Telink Semiconductor Co., Ltd.	2020.05	Semiconductor parts sales agent	Taiwan
Agency contract	Lanxin System Co., Ltd.	2020.07	Semiconductor parts sales agent	Taiwan
Agency contract	CHIPLUS SEMICONDUCTOR CORP.	2021.01	Semiconductor parts sales agent	Taiwan / Mainland China/
Agency contract	Jiangsu Zhenhua Xinyun Electronics Co., Ltd.	2021.03	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	ILI TECHNOLOGY CORP.	2021.04	Semiconductor parts sales agent	Mainland China Hisense Group
Agency contract	Jiangsu Changjing Electronics Technology Co.,ltd	2021.04	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	ANALOG MICOROELECTRONICS, INC.	2021.09	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	LEADTREND TECHNOLOGY CORP.	2022.11	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	NVIDIA	2023.08	Communication product	Taiwan / Mainland China
Agency contract	Southchip Semiconductor Trading Co., Ltd.	2023.10	Charger IC distribution	Mainland China
Agency contract	Laishuo Technology Co., Ltd.	2024.04	Electronic component	Taiwan / Mainland China
Agency contract	O2Micro (China) Co., Ltd.	2024.07	Electronic component	Taiwan / Mainland China
Agency contract	Eminent Electronic Technology Corp. Ltd.	2024.08	Light Sensor distribution	Taiwan
Agency contract	Puya Semiconductor (Shanghai) Co., Ltd.	2025.03	Semiconductor parts sales agent	Taiwan / Mainland China
Agency contract	Shanghai Shensiling Microelectronics Technology Co., Ltd.	2025.05	Electronic component	Taiwan / Mainland China
Agency contract	Powerax Quantum Electronic Corporation	2025.08	Electronic component	Taiwan
Agency contract	Atlas Magnetics, Co	2026.11	Semiconductor parts sales agent	Taiwan / Mainland China/South East Asia/India

Note 1: The above contract shall be extended for one year each time upon expiration.

Note 2: S3 International Ltd. (Asahi) was merged by Via Electronics and changed its name to S3/VIA. Unipac and Acer Display Technology merged and the surviving company was AU Optronics.

Note 3: There is a price protection agreement with the supplier.

V. Review and Analysis of Financial Condition, Operating Performance, and Risk Management

1. Analysis of Financial Condition

Unit: NT$1,000

Item \ Year	2024.12.31	2025.12.31	Difference	
			Amount	%
Current assets	15,363,036	14,271,973	(1,091,063)	(7.10)
Property, plant and equipment (Note 2)	372,333	368,539	(3,794)	(1.02)
Intangible assets	2,252	6,735	4,483	199.07
Other assets (Note 2)	1,171,504	861,019	(310,485)	(26.50)
Total Assets	16,909,125	15,508,266	(1,400,859)	(8.28)
Current liabilities	9,216,814	8,323,963	(892,851)	(9.69)
Non-current liabilities	781,770	466,766	(315,004)	(40.29)
Total liabilities	9,998,584	8,790,729	(1,207,855)	(12.08)
Capital	2,188,509	2,637,797	449,288	20.53
Capital surplus	1,663,564	1,670,854	7,290	0.44
Retained earnings	2,550,716	1,984,218	(566,498)	(22.21)
Total amount of Equity	6,910,541	6,717,537	(193,004)	(2.79)

(1) Analysis standard

An explanation shall be provided for any item with a change of 20% or more between periods and a corresponding amount difference of NT$10 million or more.

<u>Explanation</u>

Other non-current assets: the decrease is primarily due to a reduction in refundable deposits.

Non-current liabilities: the decrease is primarily due to a reduction in guarantee deposits received.

Share capital: the increase is primarily due to the distribution of stock dividends.

Retained earnings: the decrease is primarily due to a reduction in net profit after tax for the current period.

(2) Primary reasons, impacts, and future response plans for significant changes in assets, liabilities, and equity in the consolidated financial statements for the most recent two fiscal years:

The Company's overall performance has not exhibited any significant abnormalities, and therefore no response plan is considered necessary at this time.

2. Financial performance analysis

Unit: NT$1,000

Item \ Year	2024	2025	Increase (decrease) amount	Difference %
Operating Revenue	37,989,786	29,694,781	(8,295,005)	(21.83)
Operating cost	(34,874,803)	(27,079,675)	7,795,128	(22.35)
Operating margin	3,114,983	2,615,106	(499,877)	(16.05)
Operating expenses	(1,339,562)	(1,175,014)	164,548	(12.28)
Operating Profit	1,775,421	1,440,092	(335,329)	(18.89)
Non-operating income and expense	146,355	(381,166)	(527,521)	(360.44)
Pre-tax profit	1,921,776	1,058,926	(862,850)	(44.90)
Income tax expense	(388,512)	(225,779)	162,733	(41.89)
Current period net profit	1,533,264	833,147	(700,118)	(45.66)

(1) Analysis standard

Each item has changed more than 20% in the current period, and the amount of change has reached more than NT$ 10 million.

Description:

Operating Revenue, costs, gross profit, and net profit: The significant increase in overall salesprimarily attributed to the surge in demand from the AI market in 2024, which has led to robust demand for NVIDIA's networking products distributed by the Company.

Non-operating income and expenses, profit before tax, income tax expense, and profit after tax: the changes are primarily attributable to an increase in foreign currency exchange losses arising from exchange rate volatility caused by the Trump administration's tariff policies and international trade negotiations during the current period.

(2) Expected sales volume for the coming fiscal year and the basis thereof, potential impacts on the Company's future financial and business operations, and response plans: None.

3. Cash flows

(1) Liquidity analysis of the last two years

Item \ Year	2024	2025	Increase (decrease) %
Cash Flow Ratio (%)	15.92	5.8	-63.57%
Cash Flow Adequacy Ratio (%)	57.69	65.15	12.93%
Cash Flow Reinvestment Ratio (%)	9.80	(5.71)	-158.27%

Analysis of changes in ratios:

1. The difference in the cash flow ratio was mainly resulted from the substantial decrease of net cash flows from operating activities.
2. The difference in the cash reinvestment ratio was mainly resulted from the substantial decrease of net cash flows from operating activities.

(2) Cash liquidity analysis for the coming year

Unit: NT$1,000

Beginning Cash Balance	Net cash inflow from operating activities	Annual cash inflow	Cash surplus (insufficiency) + −	Remedial measures for cash deficit	
				Investment plan	Financial plan
2,900,843	1,187,413	42,225	2,943,086	-	-

4. Effect of major capital spending on financial position and business operations
The Company has no significant capital expenditure in the most recent year and no significant capital expenditure is planned for the next five years, which will have no impact on the financial affairs.

5. Investment policy in the past year, profit/loss analysis, improvement plan, and investment plan for the coming year
The purpose of the Company's investment transfer is mainly for business needs or to obtain the agent product strategy application; the company with poor investment performance has allocated the permanent loss from falling price in years; in the past, there are also some companies have been sold to take back the capital; there is no major investment plan in the next year.

6. Risk management analysis

(1) Impact of interest rate and exchange rate changes and inflation on Company's profit and response measures:
Changes in interest rates and inflation have no significant impact on the Company. The impact of exchange rate changes on the Company is explained as follows:

1) Impact of exchange rate fluctuations on the Company's revenue and profit

Unit: NT$1,000

Item \ Year	2024	2025
Net exchange profits (losses)	352,426	(241,674)
Operating Revenue	37,989,786	29,694,781
Net exchange profits (losses) to operating revenues(%)	0.93	(0.81)
Operating Profit	1,775,421	1,440,092
Net exchange profits (losses) to operating Profit (%)	19.85	(16.78)

The company's purchase and sales transactions are primarily priced in US dollars; therefore, exchange rate fluctuations directly affect the company's profitability. Due to significant exchange rate volatility in the market last year (2025), the company incurred higher foreign exchange losses.

2) The Company's specific measures in response to exchange rate fluctuations are as follows:
   a. The Finance Department compiles the "Statistical Table of Foreign Exchange Positions" derived from US dollar assets and liabilities on each business day, which will be used as the basis for hedging foreign exchange deficiency positions.
   b. The Finance Department regularly prepares the "Foreign Exchange Hedge List" and "Statistical Analysis Table of Foreign Exchange Positions" to evaluate the profit and loss caused by foreign exchange rate and provide reference for future foreign exchange hedging.
   c. The Company's foreign exchange hedging operation adopts the forward purchase of foreign exchange to lock in the exchange rate cost of incoming goods, and reduce the impact of exchange rate fluctuations on the Company.
   d. To connect closely with financial institutions to collect relevant information, and acquire the exchange rate of NTD to USD and other international currencies through the financial market online service, so as to provide the Company to carry on the judgment of foreign exchange hedging, reduce the impact on the normal operation caused by exchange loss of dramatic changes in foreign exchange, and plan the responding measures in a timely manner.

(2) Policies of engaging in high-risk, high-leverage investments, lending to others, providing endorsement and guarantee, and derivatives transactions, profit/loss analysis, and future response measures:
   1) Derivative commodity trading of the Company engaged in
      a. For the purpose of trading: none.
      b. For non-trading purposes:
         The Company's forward foreign exchange contracts are primarily designed to protect against the foreign currency claims, liabilities and commitments arising from exchange rate fluctuations. The Company's hedging strategy is designed to evade a large portion of the market price risk. The Company uses the derivatives which are highly negatively correlated with the fair price changes of hedged items as the hedging tools, and conducts the periodic evaluations.
      c. Change of destination of derivative trading due to changes in objective environment: the Company is not engaged in the derivative trading with the change of destination of derivative trading due to changes in objective environment.
   2) The company has no funds lent to others.
   3) The endorsement warranties are all to the subsidiaries

(3) Research and development work to be carried out in the future, and further expenditures expected for research and development work:
   The Company is a professional electronic component distributor, mainly engaged in the sale of agent business; therefore, the research and development is mainly to match the customer's product design and import. It is estimated that the research and development cost of this year is about NT$22,904,000.

(4) Major changes in government policies and laws at home and broad and the impact on the Group's financial position and business activities: None

(5) Effects of changes in technology (including information and cybersecurity risks) and industry on the Group's financial position and business activities, and response measures: None.

(6) Impact of corporate image change on risk management and response measures: None.
(7) Expected benefits and potential risks of merger and acquisition: None
(8) Expected benefits and potential risks of capacity expansion: None
(9) Risks associated with over-concentration in purchase or sale and response measures:
The reasons for our purchase of LCD panels mainly from AUO are as follows:
In general, the distributor is in the capital and technology intensive industry; based on the resource allocation benefit maximization, most of the distributor is to concentrate its resources in a few star product lines, and has the situation of concentrated stock; for example, the main products of Promate are related products for LCD module, so the purchase is concentrated in AU Optronics; other peers, such as: Yosun, Wintech, Zenitron, WPG and Ultra Source Technology, also have their main star products, which make them have the situation of concentrated stock; Yosun's memory active components are its main product, so its purchase focuses on Samsung; Freescale, Systech, ST, ON and other ICs are the main sales of Wintech; Zenitron is mainly engaged in selling the diodes and transistors, so Rohm, IR and Fuji International are its main suppliers; the main force of WPG is the core components and standard general components, and its purchase concentrates on Intel, TI, HYNIX; Ultra Source Technology focuses on purchasing from INTERSIL, FAIRCHILD, N.S and AAA, Sunplus, MediaTek and so on, because of its focus on analog IC, distributed components, specific application IC and memory. According to the situation of the industry, the situation of Promate Electronic' purchase concentrating on AU Optronics is not unique in the industry, but a characteristic of the industry. Therefore, the risks should be reasonable and manageable.
(10) Effects and risk of large-scale share transfer or changes in directors, supervisors, or major shareholders with more than 10% shares on the Group, and the response measures: None.
(11) Impact of change in management rights on the Company, associated risk and response measures: None.
(12) For litigious or non-litigious matters, state the major litigation, non-litigation or administrative litigation proceedings that has been determined or is still in litigation of the Group and the Group's directors, supervisors, presidents, de facto responsible person, major shareholders with more than 10% shares, and subordinate companies. If the result may have material impacts on shareholders' equity or stock price, disclose the facts of the dispute, the amount of the subject matter, the commencement date of the lawsuit, the parties involved in the proceedings, and the handling as of the printing date of the annual report: None.
(13) Other major risks and response measures: None.

7. Other important matters:None.

VI. Special notes

1. Profiles of affiliates enterprises

   The announcement and filing have been made on the information reporting website designated by the Financial Supervisory Commission. Relevant information may be accessed through the Market Observation Post System via the following path: Market Observation Post System > Individual Company > Electronic Document Download > Affiliated Enterprises Report Section (https://mopsov.twse.com.tw/mops/web/t57sb01_q10).
2. Private placement of securities in the most recent year and as of the printing date of the annual report: None.
3. Other supplemental information: None.

VII. Matters, if any, that may affect shareholders' equity or securities price as defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act in the most recent year and as of the printing date of the annual report: None.

Promate Electronic Co., Ltd.

Representative: Eric Chen