Stock code: 3712

FIT Holding Co., Ltd.

2025
Annual Report

Printed on May 15, 2026
Annual report inquiry URL: Market Observation Post System
http://mops.twse.com.tw
The company’s URL http://www.fit-holding.com

I. Company spokesperson and acting spokesperson
Spokesperson: Kufn Lin
Job Title: Chief Financial Officer
Acting spokesperson: YiHsien Tseng
Job Title: Assistant Manager
Telephone: (02)2269-9866
E-mail: stakeholders@fit-holding.com

II. Company address and telephone
FIT Holding Co., Ltd.
Address: No.49, Sec.4, Zhongyang Rd., Tucheng Dist., New Taipei City
Telephone: (02)2269-9866
Foxlink Image Technology Co., Ltd.
Address: No.49, Sec.4, Zhongyang Rd., Tucheng Dist., New Taipei City
Telephone: (02)2269-9888
Glory Science Co.,Ltd.
Address: No. 151-3, Zhonghua Rd., Qingshui Dist., Taichung City
Telephone: (04)2558-7889
Power Quotient International Co., Ltd.
Address: No.49, Sec.4, Zhongyang Rd., Tucheng Dist., New Taipei City
Telephone: (02)2269-9889
Shih Fong Power Co., Ltd.
Address: No.49, Sec.4, Zhongyang Rd., Tucheng Dist., New Taipei City
Telephone: (02)2269-9888

III. Stock Transfer Agency
Name: Grand Fortune Securities
Address: 6F, No.6, Section 1, Zhongxiao West Road, Zhongzheng District, Taipei City.
Website: www.gfortune.com.tw
Telephone: (02)2371-1658

IV. Name, firm name, address, website and telephone number of the CPAs for the most recent financial report
Names of CPAs: Zhou,Hsiao-Zi, Lin, Kuan-Hung
Firm Name: PricewaterhouseCoopers
Address: 27F, No. 333, Section 1, Keelung Road, Taipei City.
Website: www.pwc.tw
Telephone: (02)2729-6666

V. Name of the trading place where overseas securities are listed for trading, and inquiry method of the information of overseas securities:
The Company has no overseas securities listed for trading as of the date of publication.

VI. Company website: www.fit-holding.com

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I. Report to Shareholders

In 2025, the Company's consolidated operating revenue amounted to NT$32,820,918 thousand, representing an increase of 21.99% compared to the previous year. The net loss attributable to the parent company was NT$5,625,725 thousand, with a loss per share of NT$22.85. As of December 31, 2025, the accumulated deficit totaled NT$5,189,476 thousand, exceeding one-half of the paid-in capital of NT$2,462,421 thousand. The operating performance for the year did not meet expectations, primarily due to significant losses incurred by Foxwell Energy on Phase II of Taipower's offshore wind power project. The project team has conducted a comprehensive review of budget and schedule control mechanisms and aims to complete the project within the year. The Company is also actively pursuing negotiations with Taipower for additional payments and schedule extensions. Going forward, the Company will adopt a more pragmatic approach to strengthen project risk management, continuously enhance operational strategies and management effectiveness, and steadily advance all business developments.

The descriptions of the business development of each important subsidiary of the Group are as follows: Foxlink Image will focus on the R&D and production of scanners and automatic paper feeders for major manufacturers in the world, and will develop higher-end and low-cost products to obtain more orders from customers and increase profitability. Glory Science transform to develop optical communication products and other special applications. Power Quotient's continues to focus its own brand on 3C peripheral products.

In the clean energy sector, operations currently encompass Shih Fong Power, which is responsible for hydropower generation; Shinfox, which handles onshore wind power, development, turnkey projects, and operations and maintenance; Foxwell Energy, which primarily focuses on offshore wind operations and maintenance, with project contracting as a supplementary activity; Shinfox Natural Gas, which continues to develop industrial customers in remote and offshore island areas by promoting liquefied natural gas (LNG) as a substitute for coal and fuel oil; Foxwell Power, which provides green electricity trading, integrated with energy-saving services and energy storage systems; Synergy, which focuses on the investment, development, and operation of solar photovoltaic projects; and Fox Forest Natural Resources, which develops forest carbon sink projects. Amid the global transition to net-zero emissions, the Company leverages its diversified and comprehensive energy business portfolio, along with its long-established resources in the electronics industry, to actively pursue opportunities within the electronics sector and provide customized decarbonization and net-zero solutions.

In response to the operational challenges faced over the past year, the Company has conducted a comprehensive review and is actively implementing improvement measures. G oing forward, a more prudent approach will be adopted to strengthen fundamentals, enhanc e efficiency, and improve operational performance. We sincerely thank shareholders for the ir long-term support and trust, and respectfully ask for their continued support.

I. 2025 Business Results

(I) Business Plan Implementation Results

Unit: NT$ thousand

Item	2025	2024	Growth rate
Operating income	32,820,918	26,903,862	21.99%
Operating cost	48,513,748	23,277,055	108.42%
Operating margin(loss)	(15,692,830)	3,626,807	(532.69%)
Unrealized gains (losses) on sales	(43,478)	(32,443)	34.01%
Realized gains (losses) on sales	285	-	-
Operating expenses	1,899,026	1,860,909	2.05%
Net other income (expenses)	(17,635,049)	1,733,455	(1117.34%)
Operating profit(loss)	(1,235,043)	216,932	(669.32%)
Non-operating income and expenses	(18,870,092)	1,950,387	(1067.51%)
Net (loss)profit before tax	(19,278,922)	1,418,732	(1458.88%)
Net (loss)profit for the period	(5,625,725)	1,124,070	(600.48%)
Net (loss)profit attributable to the parent company	32,820,918	26,903,862	21.99%

(II) Budget Implementation Status

The company did not prepare the 2025 financial forecast, so this is not applicable.

(III) Financial Income and Expenditure Status

Unit: NT$ thousand

Item	2025	2024	Amount of Change
Net cash inflow(outflow) from operating activities	(5,863,121)	(2,651,576)	(3,211,545)
Net cash inflow(outflow) from investing activities	(5,925,027)	(12,226,477)	6,301,450
Net cash inflow(outflow) from financing activities	11,634,923	15,775,829	(4,140,906)

(IV) Profitability Analysis

Year		2025	2024
Return on assets (%)		(28.51)	3.43
Return on shareholders' equity (%)		(161.64)	7.74
Percentage of paid-in capital (%)	Operating profit(loss)	(716.17)	70.40
	Net profit(loss) before tax	(766.32)	79.21
Net profit rate (%)		(58.74)	5.27
Basic earnings (loss) per share (NT$) (Note)		(22.85)	4.56

Note: The ratios above are based on the figures in the consolidated financial statements, and the earnings per share are calculated based on the number of shares after retrospective adjustment.

(V) R&D Status

【3C Components】

1. Lens-type optical components, sensing optical components.
2. Optical design and patent creation of micro products (AR lens/micro-projection).
3. Optical design and development capability and patent construction for optical communication modules.
4. High-precision mold development and application of new product material technologies for optical communication.
5. Introduction/Efficiency and yield improvement of optical communication module production process technology.
6. Capability and automation construction of optical module production and testing equipment.
7. Application and cooperative development of other optical products.

【3C Retail and Peripheral Products】

1. Wired Charging: Full adoption of USB-C and higher power capacity
2. Wireless Charging: Establishment of the Qi2 standard and the magnetic ecosystem
3. TWS Earbuds: Transition from “wireless” to “smart audio”

【Energy Service Management】

[Engineering Business]

1. Providing integrated services for power, low-voltage, instrumentation and control, fire protection, and HVAC systems.
2. Strengthening construction process optimization and cost control, and implementing standardized operations.

[Energy Services]

1. Focusing on renewable energy engineering and energy management, adopting proven technologies.
2. Promoting integrated applications of energy saving, energy storage, energy generation, and green electricity.

【System and Peripheral Products】

1. Participating in the development process of customers’ new products to providing customers with various solutions and technical support.
2. We are also actively striving to cultivate R&D talents across the strait, including talents of software, firmware, optics, electronics and institutions, strengthening on-the-job training, and enriching the capability of the R&D team.
3. Continuing to develop related products such as digital imaging and automatic paper feeder modules and actively investing in mold development to increase the company’s core mold technology and enhance mold competitiveness to strengthen one-stop service to customers.
4. Establishing a complete testing centers in Taiwan, Dongguan Qingxi and Shandong Weihai to provide rapid testing and verification services during the R&D phase, as well as rapid support and improved product design quality.
5. To promote the control of prohibited substances, lead-free products, record and control carbon emissions, and to develop materials and products that meet environmental protection requirements. Paying close attention to environmental requirements and restrictions in different countries.
6. Committed to bridging the gaps in the world of conservation and continuing to promote ESG sustainability.

II. Summary of 2026 Business Plan

(I) Business Policy

After the establishment of the company, Glory Science Co., Ltd., Power Quotient International Co., Ltd. and Foxlink Image Technology Co., Ltd. will further strengthen each other's advantages in their respective professional fields, and then join Shih Fong Power Co., Ltd. and Shinfox Energy Co., Ltd. to expand their energy service territories. Under the complementary resource sharing and full cooperation of marketing, procurement and R&D, each company's resources are integrated to give full play to the advantage of integrated marketing. After the vertical integration between upstream and downstream products, the scale of operations will be expanded to increase economic benefits and improve overall operating performance and competitiveness, thereby increasing the future room for growth between each other. At the same time, commanding heights and new opportunities for the future development and sustainable operation of the optoelectronic, communication and digital imaging businesses can be obtained to provide customers with quality, efficient and comprehensive services so as to create the company's best operating performance and seek the maximum profit for shareholders. In addition, Taipower's Offshore Wind Phase II project is targeted for completion this year, while efforts to secure schedule extensions and additional project payments are being actively pursued.

The company assists in the integration of resources within the Group so that each business entity can focus on its business while taking into account the flexibility and efficiency of its independent operation and development and improving the efficiency of the corporate division of labor.

(II) Expected Sales Volume and Its Basis

The Group's products are mainly consumer electronics. As the industry growth trend of mobile phone lens modules and optical connectors remains unchanged, and the system and peripheral product businesses are actively expanding customer bases and developing new products, the sales volume of each product is expected to reach a stable growth. In terms of energy services, as it is mainly energy-saving services, equipment maintenance services and solar engineering design and development, the sales volume cannot be calculated.

(III) Important Production and Marketing Policies

The Group will enhance its internal management capabilities to reduce various production costs, continue to expand production capacity, actively cultivate talents, strengthen employee training, make good use of group resources, as well as provide customers with the best service and technical resources and establish a good cooperative relationship with customers, in order to achieve a win-win goal.

III. Future Company Development Strategy

The subsidiaries of the Group have strengthened each other's advantages in their respective professional fields. Under the complementary resource sharing and full cooperation of marketing, procurement and R&D, the resources of each company are integrated to give full play to the advantage of integrated marketing. After the vertical integration between upstream and downstream products, the scale of operations will be expanded to increase economic benefits and improve overall operating performance and competitiveness, thereby increasing the room for future growth between each other. At the same time, commanding heights and new opportunities for the future development and sustainable operation of the optoelectronic, communication and digital imaging businesses can be obtained to provide customers with quality, efficient and comprehensive services.

IV. Impact of External Competition Environment, Legal Environment and Overall Business Environment

Faced with the rapidly changing industry and operating environment, the Group will further implement business management, improve operating efficiency, and respond to the company's operations with a more positive attitude and service. In addition to continuing to control fixed marketing costs, the Group will also use its relevant resources to develop and produce products to strengthen its cost competitiveness and timeliness. In the meantime, the company will integrate the technical guidance of the Group to develop forward-looking products, strengthen product differentiation and enhance competitiveness. Green energy is supported by current policies and regulations and will bring a greater vision to the FIT Holding Group.

Responsible person: T.C.Gou   Managerial Officer: Vivien Liu   Chief Accounting Officer: Kufn Lin

II. Corporate Governance Report

I. Information of Directors, President, Vice Presidents, Senior Managers and Heads of Various Departments and Branches

(I) Directors and Supervisors

Information of Directors (I)

April 25, 2026 Unit: Share

Job title	Nationality or place of registration	Name	Gender Age	Appointment (taking office) Date	Term of office	First appointment Date	Appointed Shareholding		Current Shareholding		Shareholding of spouse and minor children		Shareholdings in the names of other people		Major work experience (education background)	Positions at the company and other companies concurrently held	Other managers, directors or supervisors with a spouse or second degree of kinship			Remarks
							Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Job title	Name	Relationship	
Chairman of the board	Republic of China	Foxlink International Investment Co., Ltd.	-	May 28, 2025	3 years	June 19, 2018	58,303,464	23.68%	58,303,464	23.68%	0	0%	0	0%	None	None	None	None	None	None
	Republic of China	T.C. Gou (note 1)	Male 71-75	May 28, 2025	3 years	June 19, 2018	0	0%	0	0%	0	0%	0	0%	Department of Law, Chung Hsing University President of Hon Hai Precision Industry Co., Ltd.	Note 5	None	None	None	None
Director	Republic of China	Foxlink International Investment Co., Ltd.	-	May 28, 2025	3 years	June 19, 2018	58,303,464	23.68%	58,303,464	23.68%	0	0.00%	0	0.00%	None	None	None	None	None	None
	Republic of China	Kufn Lin (note 1)	Male 61-70	May 28, 2025	3 years	June 19, 2018	6,310	0%	6,310	0%	0	0.00%	0	0.00%	Department of Accounting, Fu Jen Catholic University Special Assistant to the Chairman's Office of Cheng Uei Precision Industry Co., Ltd.	Note 5	None	None	None	None
Director	Republic of China	Hsin Hung International Investment Co., Ltd.	-	May 28, 2025	3 years	June 17, 2022	5,419,329	2.20%	5,419,329	2.20%	0	0%	0	0%	None	None	None	None	None	None
	Republic of China	Jeffrey Cheng (note 2)	Male 61-70	May 28, 2025	3 years	June 21, 2019	0	0%	0	0%	0	0%	0	0%	Department of Foreign Languages, National Taiwan University (Evening Class) Vice President of Cheng Uei Precision Industry Co., Ltd.	Note 5	None	None	None	None
Director	Republic of China	Hsin Hung International Investment Co., Ltd.	-	May 28, 2025	3 years	June 17, 2022	5,419,329	2.20%	5,419,329	2.20%	0	0.00%	0	0.00%	None	None	None	None	None	None
	Singapore	(note 2)	Female 51-60	May 28, 2025	3 years	December 16, 2019	281,851	0.11%	281,851	0.11%	0	0.00%	0	0.00%	Department of Mechanical Engineering, Nanyang Technological University President, Foxlink Image Technology Co., Ltd.	Note 5	None	None	None	None

Job title	Nationality or place of registration	Name	Gender Age	Appointment (taking office) Date	Term of office	First appointment Date	Appointed Shareholding		Current Shareholding		Shareholding of spouse and minor children		Shareholdings in the names of other people		Major work experience (education background)	Positions at the company and other companies concurrently held	Other managers, directors or supervisors with a spouse or second degree of kinship			Remarks
							Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Job title	Name	Relationship	
Director	Republic of China	Foxlink Taiwan Investment Co., Ltd.	-	May 28, 2025	3 years	June 17, 2022	2,771,276	1.13%	2,771,276	1.13%	0	0.00%	0	0.00%	None	None	None	None	None	None
	Republic of China	Vivien Liu (Note 3.4)	Female 51-60	May 28, 2025	3 years	May 28, 2025	5,248	0%	5,248	0%	0	0.00%	0	0.00%	London University -International Trading Special Assistant , Cheng Uei Precision Industry Co., Ltd. Direct, Chih-Te Investment Co., Ltd.	Note 5	None	None	None	None
Director	Republic of China	Foxlink Taiwan Investment Co., Ltd.	-	May 28, 2025	3 years	June 17, 2022	2,771,276	1.13%	2,771,276	1.13%	0	0.00%	0	0.00%	None	None	None	None	None	None
	Republic of China	Semi Wang (Note 3)	Male 61-70	May 28, 2025	3 years	June 29, 2020	0	0%	0	0%	0	0.00%	0	0.00%	MBA, University of Leicester, UK President and Vice Chairman of NexPower Optoelectronics Co., Ltd.	Note 5	None	None	None	None
Independent Director	Republic of China	Ralph Chen	Male 61-70	May 28, 2025	3 years	June 21, 2019	0	0%	0	0%	0	0.00%	0	0.00%	Department of Accounting, Tunghai University CPA of Shangjin Certified Public Accountants	Note 6	None	None	None	None
Independent Director	Republic of China	Cheng-Rong Chiang	Male 71-75	May 28, 2025	3 years	June 21, 2019	0	0%	0	0%	0	0.00%	0	0.00%	Master's of Business Administration, National Chengchi University PhD in Business Administration, University of Maryland, USA Chairman of the Taiwan Environmental Protection Equipment Industry Association, Minister of the "Domestic Environmental Protection Equipment Quality Certification Review Committee" of the Industrial Bureau of the Ministry of Economic Affairs Independent Director, HONY TECHNOLOGY CORPORATION, LTD. Independent Director, Chen Full International Co., Ltd. Independent Director, Glory Science Co., Ltd. Independent Director, Sampo Corporation	Note 6	None	None	None	None

Independent Director	Republic of China	Hong Te Lu	Male 61-70	May 28, 2025	3 years	May 27, 2024	0	0%	0	0%	0	0.00%	0	0.00%	Doctor of Marketing, Graduate Institute of Business Administration, National Taiwan University Master of Business Administration, College of Management, Graduate Institute of Business Administration, National Taiwan University Consultant, Taiwan's Straits Exchange Foundation Consultant, Mainland China Committee, Taiwan Electrical and Electronic Manufacturers' Association	Note 6	None	None	None	None

Note 1: Legal representative of Foxlink International Investment Ltd.
Note 2: Legal representative of Hsin Hung International Investment Co., Ltd.
Note 3: Legal representative of Foxlink Taiwan Industry Co., Ltd.
Note 4: Director Liu Vivien was appointed and assumed office on December 1, 2025.
Note 5: The director's current positions in the Company and other companies are listed in the table below.

Name	Company Name	Position
T.C GOU	CENTRAL MOTION PICTURE USA CORPORATION	Director
T.C GOU	LUMINYS SYSTEMS CORPORATION	Director
T.C GOU	PILOT TIME LIMITED	Director
T.C GOU	REMARKABLE FIRST LIMITED	Director
T.C GOU	WELL BENEFIT LIMITED	Director
T.C GOU	DEEPWATERS DIGITAL SUPPORT INC.	Chairperson
T.C GOU	DU PRECISION INDUSTRY CO., LTD.	Chairperson
T.C GOU	CMPC CULTURAL & CREATIVE CO., LTD.	Chairperson
T.C GOU	CENTRAL MOTION PICTURE BADE CO., LTD.	Chairperson
T.C GOU	CMPC CULTURAL & CREATIVE CO., LTD.	Chairperson
T.C GOU	CENTRAL MOTION PICTURE CORPORATION	Chairperson
T.C GOU	CENTRAL MOTION PICTURE INTERNATIONAL CORPORATION LIMITED	Chairperson
T.C GOU	CHENG UEI PRECISION INDUSTRY CO., LTD.	Chairperson
T.C GOU	FIT HOLDING CO., LTD.	Chairperson
T.C GOU	GLORY SCIENCE CO., LTD.	Chairperson
T.C GOU	POWER QUOTIENT INTERNATIONAL CO., LTD.	Chairperson
T.C GOU	XUNQIANG COMMUNICATION TECHNOLOGY CO., LTD.	Chairperson

Name	Company Name	Position
T.C GOU	FOXLINK INTERNATIONAL INVESTMENT LTD.	Chairperson
T.C GOU	FOXLINK IMAGE TECHNOLOGY CO., LTD.	Chairperson
T.C GOU	STUDIO A INC.	Chairperson
T.C GOU	SHINFOX ENERGY CO., LTD.	Chairperson
T.C GOU	HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD.	Chairperson
KUFN LIN	ACCU-IMAGE TECHNOLOGY LIMITED	Director
KUFN LIN	CAPITAL GUARDIAN LIMITED	Director
KUFN LIN	CU INTERNATIONAL LTD.	Director
KUFN LIN	CULINK INTERNATIONAL LTD.	Director
KUFN LIN	DAHUA TECHNOLOGY USA INC.	Director
KUFN LIN	FOX NAM ENERGY CO., LTD	Legal Representative
KUFN LIN	FOXLINK DA NANG ELECTRONICS CO., LTD.	Legal Representative / Director / General Manager
KUFN LIN	FOXLINK DA NANG TECHNOLOGY COMPANY LIMITED	Director
KUFN LIN	FOXLINK INDIA ELECTRIC PRIVATE LIMITED	Director
KUFN LIN	FOXLINK MYANMAR COMPANY LIMITED	Director
KUFN LIN	FOXLINK TECHNICAL INDIA PRIVATE LIMITED	Director
KUFN LIN	FOXLINK TECHNOLOGY LIMITED	Director
KUFN LIN	GLORY OPTICS (BVI) CO., LTD.	Director
KUFN LIN	GLORY TEK (BVI) CO., LTD.	Director
KUFN LIN	GLORY TEK (SAMOA) CO., LTD.	Director
KUFN LIN	GLORYTEK SCIENCE INDIA PRIVATE LIMITED	Director
KUFN LIN	LUMINYS SYSTEMS CORP.	Director
KUFN LIN	MICROLINK DA NANG COMMUNICATIONS COMPANY LIMITED	Director
KUFN LIN	NEW START INDUSTRIES LTD.	Director
KUFN LIN	POWER CHANNEL LIMITED	Director
KUFN LIN	SFE DEVELOPER COMPANY CORPORATION	Chairperson

Name	Company Name	Position
KUFN LIN	SFE HERCULES COMPANY CORPORATION	Chairperson
KUFN LIN	SHINFOX FAR EAST COMPANY PTE LTD.	Chairperson
KUFN LIN	SINOBEST BROTHERS LIMITED	Director
KUFN LIN	STUDIO A TECHNOLOGY LIMITED	Director
KUFN LIN	TEGNA ELECTRONICS PRIVATE LIMITED	Director
KUFN LIN	VALUE SUCCESS LIMITED	Director
KUFN LIN	YOUDE WIND POWER CO., LTD.	Supervisor
KUFN LIN	SHANGHAI FUGANG ELECTRIC TRADING CO., LTD.	Director
KUFN LIN	DEEPWATERS DIGITAL SUPPORT INC.	Director
KUFN LIN	GREAT SHOW CREATIVE & ENTERTAINMENT CO., LTD.	Chairperson
KUFN LIN	CMPC CULTURAL & CREATIVE CO., LTD.	Director
KUFN LIN	CENTRAL MOTION PICTURE CORPORATION	Director
KUFN LIN	CENTRAL MOTION PICTURE INTERNATIONAL CORPORATION LIMITED	Director
KUFN LIN	CMPC MANAGEMENT CONSULTANT CO., LTD.	Chairperson
KUFN LIN	UBILINK.AI CO., LTD.	Director
KUFN LIN	TERABITCOM TECHNOLOGY CO., LTD.	Director
KUFN LIN	SHIH FONG POWER CO., LTD.	Director
KUFN LIN	TAIFU INTERNATIONAL INVESTMENT CO., LTD.	Director
KUFN LIN	FOXLINK TAIWAN INDUSTRY INTERNATIONAL CO., LTD.	Director
KUFN LIN	SHINFOX FAR EAST (TAIWAN) COMPANY PTE. LTD.	Chairperson
KUFN LIN	CHENG UEI PRECISION INDUSTRY CO., LTD.	Executive Assistant to Chairman
KUFN LIN	FIT HOLDING CO., LTD.	Director
KUFN LIN	GLORYTEK (SAZHOU) CO., LTD.	Legal Representative / Chairperson
KUFN LIN	GLORY OPTICS (YANCHENG) CO., LTD.	Legal Representative / Executive Director
KUFN LIN	SHARETRONIC DATA TECHNOLOGY CO., LTD.	Vice Chairman
KUFN LIN	MICROLINK COMMUNICATIONS INC.	Chairperson

Name	Company Name	Position
KUFN LIN	KUNSHAN JIUWEI INFO TECH CO., LTD.	Legal Representative / Director / General Manager
KUFN LIN	KUNSHAN FUGANG INVESTMENT CO., LTD.	Legal Representative / Executive Director / General Manager
KUFN LIN	EASTERN RAINBOW GREEN ENERGY ENVIRONMENTAL TECHNOLOGY CO., LTD.	Director
KUFN LIN	DONGGUAN BANRIN ROBOT TECHNOLOGY COMPANY LIMITED	Chairperson
KUFN LIN	DONGGUAN FUQIANG ELECTRONICS CO., LTD.	Legal Representative / Chairperson / General Manager
KUFN LIN	DONGGUAN FU WEI ELECTRONICS CO., LTD.	Legal Representative / Chairperson
KUFN LIN	DONG GUAN FU ZHANG PRECISION INDUSTRY CO., LTD.	Legal Representative / Chairperson
KUFN LIN	DONG GUAN HANYANG COMPUTER CO., LTD.	Legal Representative / Chairperson
KUFN LIN	SHINFOX NATURAL GAS CO., LTD.	Director
KUFN LIN	POWER QUOTIENT TECHNOLOGY (YANCHENG) CO., LTD.	Director
KUFN LIN	WEI HAI FU KANG ELECTRIC CO., LTD.	Legal Representative / Chairperson
KUFN LIN	WORLD CIRCUIT TECHNOLOGY (HONG KONG) LIMITED	Director
KUFN LIN	BENEFIT RIGHT LTD.	Director
KUFN LIN	XUNQIANG COMMUNICATION TECHNOLOGY CO., LTD.	Director
KUFN LIN	BILLION SUN ENERGY STORAGE TECHNOLOGIES INC.	Chairperson
KUFN LIN	VA PRODUCT INC.	Chairperson
KUFN LIN	FUSHINENG ELECTRONICS (KUNSHAN) CO., LTD.	General Manager
KUFN LIN	FU SHI XIANG ELECTRONICS (KUNSHAN) CO., LTD.	General Manager
KUFN LIN	CULINK TIANJIN CO., LTD.	Legal Representative / Director
KUFN LIN	FOXLINK ENERGY (TIANJIN) LTD.	Legal Representative / Director / General Manager
KUFN LIN	FOXWELL POWER CO., LTD.	Director
KUFN LIN	FUQIANG ELECTRIC (MAANSHAN) CO., LTD.	Legal Representative / Director / CFO
KUFN LIN	FOXWELL ENERGY CORPORATION LTD.	Chairperson / General Manager
KUFN LIN	FU UEI INTERNATIONAL INVESTMENT LTD.	Chairperson
KUFN LIN	FUGANG ELECTRONIC (DONGGUAN) CO., LTD.	Vice Chairman

Name	Company Name	Position
KUFN LIN	FUGANG ELECTRIC (MAANSHAN) CO., LTD.	Legal Representative / Director
KUFN LIN	FU LIAN INTERNATIONAL INVESTMENT CO., LTD.	Director
KUFN LIN	FU LIN INTERNATIONAL INVESTMENT CO., LTD.	Director
KUFN LIN	STRAIGHT A INC.	Director
KUFN LIN	STUDIO A INC.	Director
KUFN LIN	JING JING TECHNOLOGY CO., LTD.	Director
KUFN LIN	SMART POWER SYSTEM CO., LTD.	Director
KUFN LIN	SHINFOX ENERGY CO., LTD.	General Manager
KUFN LIN	SYNERGY CO., LTD.	Director
KUFN LIN	FRESH AIR MOVIE CORP LTD.	Chairperson
KUFN LIN	TRINITY INVESTMENT CORPORATION	Director
KUFN LIN	DARTS TECHNOLOGIES CORPORATION	Director
KUFN LIN	CHANGPIN WIND POWER LTD.	Chairperson / General Manager
KUFN LIN	WELL SHIN TECHNOLOGY CO., LTD.	Director
KUFN LIN	WORLD CIRCUIT TECHNOLOGY CO., LTD.	Chief Accounting Officer (CAO)
KUFN LIN	GLORYTEK (YANCHENG) CO., LTD.	Legal Representative / Chairperson
KUFN LIN	YANCHENG YAOWEI TECHNOLOGY CO., LTD.	Legal Representative / Executive Director
JEFFREY CHENG	ASHOP CO., LTD.	Chairperson
JEFFREY CHENG	SHANGHAI FUGANG ELECTRIC TRADING CO., LTD.	Legal Representative / Director
JEFFREY CHENG	SHANGHAI STANDARD INFORMATION TECHNOLOGY CO., LTD	Legal Representative / Executive Director
JEFFREY CHENG	SINOCITY INDUSTRIES LIMITED	Legal Representative / Director
JEFFREY CHENG	FIT HOLDING CO., LTD.	Director
JEFFREY CHENG	KUNSHAN FU SHI YOU TRADING CO., LTD.	Legal Representative / Executive Director
JEFFREY CHENG	KUNSHAN FUGANG ELECTRIC TRADING CO., LTD.	Legal Representative / Director / General Manager
JEFFREY CHENG	VA PRODUCT INC.	Director

Name	Company Name	Position
JEFFREY CHENG	STRAIGHT A INC.	Chairperson
JEFFREY CHENG	STRAIGHT A LIMITED	Director
JEFFREY CHENG	STUDIO A INC.	General Manager
JEFFREY CHENG	STUDIO A TECHNOLOGY LIMITED	Director / General Manager
JEFFREY CHENG	JING JING TECHNOLOGY CO., LTD.	Chairperson
JEFFREY CHENG	POWER QUOTIENT INTERNATIONAL CO., LTD.	General Manager
HWEE KIAM LIM	FOXLINK IMAGE TECHNOLOGY CO., LTD.	President
HWEE KIAM LIM	DONGGUAN FU WEI ELECTRONICS CO., LTD.	Director
HWEE KIAM LIM	DONG GUAN FU ZHANG PRECISION INDUSTRY CO., LTD.	Director
HWEE KIAM LIM	WEI HAI FU KANG ELECTRIC CO., LTD.	Director
VIVIEN LIU	APIX LIMITED	Director
VIVIEN LIU	FOXLINK POWERBANK INTERNATIONAL TECHNOLOGY PRIVATE LIMITED	Director
VIVIEN LIU	PERENNIAL ACE LTD.	Director
VIVIEN LIU	PQI JAPAN CO.,LTD.	Director
VIVIEN LIU	SHINFOX FAR EAST COMPANY PTE LTD.	Director
VIVIEN LIU	SOLTERAS LTD.	DIRECTOR
VIVIEN LIU	SYSCOM DEVELOPMENT CO., LTD	DIRECTOR
VIVIEN LIU	JIUWEI ELECTRIC POWER CO., LTD.	Chairperson
VIVIEN LIU	UBILINK.AI CO., LTD.	Director
VIVIEN LIU	FOXLINK TAIWAN INDUSTRY INTERNATIONAL CO., LTD.	Chairperson
VIVIEN LIU	CHENG UEI PRECISION INDUSTRY CO., LTD.	Executive Assistant to Chairman
VIVIEN LIU	FIT HOLDING CO., LTD.	General Manager
VIVIEN LIU	JIANGSU FOXLINK NEW ENERGY TECHNOLOGY CO., LTD.	Director
VIVIEN LIU	ZHI DE INVESTMENT CO., LTD.	Chairperson
VIVIEN LIU	SHINFOX NATURAL GAS CO., LTD.	Director
VIVIEN LIU	JUNEWEI POWER CO., LTD.	Chairperson
VIVIEN LIU	SHINWEI POWER CO., LTD.	Chairperson

Name	Company Name	Position
VIVIEN LIU	GLOBAL WAY ELECTRONICS CO., LTD.	Chairperson
VIVIEN LIU	POWER QUOTIENT TECHNOLOGY (YANCHENG) CO., LTD.	Director
VIVIEN LIU	POWER QUOTIEN INTERATIONAL (HK) CO LTD.	Director
VIVIEN LIU	XUNQIANG COMMUNICATION TECHNOLOGY CO., LTD.	Director
VIVIEN LIU	VA PRODUCT INC.	Director
VIVIEN LIU	FOXWELL ENERGY CORPORATION LTD.	Director
VIVIEN LIU	ELEGANT ENERGY TECH CO., LTD.	Chairperson
VIVIEN LIU	DARTS TECHNOLOGIES CORPORATION	Chairperson
VIVIEN LIU	CHANGPIN WIND POWER LTD.	Director
VIVIEN LIU	WELL SHIN TECHNOLOGY CO., LTD.	Director
VIVIEN LIU	WORLD CIRCUIT TECHNOLOGY CO., LTD.	Chairperson
SEMI WANG	MINGHSING CREATIVE MANAGEMENT CONSULTING COMPANY	Chairman
SEMI WANG	KYEC	Independent Director
SEMI WANG	CREATIVE SENSOR INC.,	Independent Director
SEMI WANG	TAIWAN ELECTRICAL AND ELECTRONIC MANUFACTURES' ASSOCIATION	Director

Note 6:The independent director's current positions in the Company and other companies are listed in the table below.

Name	Company Name	Position
RALPH CHEN	SHANGJIN CERTIFIED PUBLIC ACCOUNTANTS	CERTIFIED PUBLIC ACCOUNTANT
RALPH CHEN	RUIBAO GENE CO., LTD.,	INDEPENDENT DIRECTOR
RALPH CHEN	TUNGTHIH ELECTRONIC CO., LTD.	INDEPENDENT DIRECTOR
CHENG-RONG CHIANG	TAIWAN-ASAHI ENVIRONMENTAL TECHNOLOGY CO., LTD.,	CHAIRMAN AND PRESIDENT
CHENG-RONG CHIANG	DIAMOND TECHNICAL & TRADING CORP	CHAIRMAN AND PRESIDENT
CHENG-RONG CHIANG	ALPHA NETWORKS INC.	INDEPENDENT DIRECTOR
CHENG-RONG CHIANG	TAMKANG UNIVERSITY DEPARTMENT OF AEROSPACE ENGINEERING	ADJUNCT PROFESSOR
CHENG-RONG CHIANG	COMMERCE DEVELOPMENT RESEARCH INSTITUTE, MINISTRY OF ECONOMIC AFFAIRS	DIRECTOR AND STRATEGIC ADVISOR
HONG TE LU	DEPARTMENT OF BUSINESS ADMINISTRATION, CHUNG YUAN CHRISTIAN UNIVERSITY	PART-TIME PROFESSO
HONG TE LU	LANNER ELECTRONICS INC	INDEPENDENT DIRECTOR
HONG TE LU	LITON TECHNOLOGY CORP.	DIRECTOR

Major Shareholders of Corporate Shareholders

Name of Corporate Shareholder	Major Shareholders of Corporate Shareholders	Shareholding Percentage
Foxlink International Investment Ltd.	Cheng Uei Precision Industry Co., Ltd.	100%
Hsin Hung International Investment Co., Ltd.	British Virgin Islands Shangling Co., Ltd.	84.7%
Foxlink Taiwan Investment Co., Ltd.	Tai Fu International Investment Co., Ltd.	83%

Major Shareholders of Major Shareholders That Are Corporates

Name of Corporate Shareholder	Major Shareholders of Corporate Shareholders	Shareholding Percentage
Cheng Uei Precision Industry Co., Ltd.	HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD.	19.62%
	FOXLINK IMAGE TECHNOLOGY CO., LTD.	9.66%
	CENTRAL MOTION PICTURE CORPORATION	6.36%
	T.C. GOU	1.17%
	Standard Chartered Bank (Taiwan) Ltd. in custody for Advanced Starlight Fund Series-Advanced Total International Stock Index Fund Investment Account	0.75%
	Standard Chartered Bank (Taiwan) Ltd. in custody for Emerging Market Fund Investment Account of Vanguard Group Corporation	0.64%
	FU LIN INTERNATIONAL INVESTMENT CO., LTD.	0.63%
	CHIA CHI INVESTMENT CO., LTD.	0.32%
	HSBC Bank (Taiwan) Limited in custody for Goldman Sachs International Investment Account	0.31%
	Standard Chartered Bank (Taiwan) Ltd. in custody for Advanced Trust Company Corporate Perfect International Equity Market Index Trust II Investment Account	0.29%
British Virgin Islands Shangling Co., Ltd.	WELL BENEFIT LTD	100%
Tai Fu International Investment Co., Ltd.	Remarkable First Limited	62.1%
	Hsin Hung International Investment Co., Ltd.	37.9%

Information of Director (2)

1. Directors' Professional Qualifications and Independent Directors' Independence Status

Criteria / Name	Professional Qualification and Experience	Independent Directors' Independence Status	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Chairman of the board T.C. Gou	Graduated from National Chung Hsing University with a degree in Law. T. C. Gou is currently the Chairman of the Board for the Company, Chairman and President of Cheng Uei Precision Industry Co., Ltd., Chairman of the Board and President of Shinfox Energy Co., Ltd. and Chairman of the Board for many other companies. He has more than five years of experience in business, law, finance and corporate business, and has sufficient industry experience, leadership, decision-making and operational management skills to lead the Company towards the goal of sustainability. T.C. Gou has not been in or is under any circumstances stated in Article 30 of the Company Act.	Non-independent director	0
Director Kufn Lin	Graduated from Fu Jen Catholic University with a degree in Accounting.He is currently the director, chief of corporate governance and chief financial officer of the Company, the special assistant to the chairman's office of Cheng Uei Precision Industry Co., Ltd., the director of Shinfox Energy Co., Ltd. and the director and legal representative of several companies. Kufn Lin has not been in or is under any circumstances stated in Article 30 of the Company Act.		0
Director Jeffrey Cheng	Graduated from National Taiwan University with a degree in Foreign Languages. He is currently a director of the Company, the president of Sinocity Industries Ltd. and a director and president of many other companies. He has more than five years of working experience in business and corporate business and has relevant industry experience, leadership and decision making and management skills. Jeffrey Cheng has not been in or is under any circumstances stated in Article 30 of the Company Act.		0
Director Hwee Kian Lim	Graduated from Nanyang Technological University with a degree in Mechanical Engineering. She is currently a director of the Company, the President of Foxlink Image Technology Co., Ltd. and a director of many other companies. She has more than five years of working experience in business and corporate business and has relevant industry experience, leadership and decision making and management skills. Hwee Kian Lim has not been in or is under any circumstances stated in Article 30 of the Company Act.		0

<table>
<tr><th>Criteria / Name</th><th>Professional Qualification and Experience</th><th>Independent Directors' Independence Status</th><th>Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director</th></tr>
<tr><td>Director
Vivien Liu</td><td>Graduated from London University with a degree in International Trading.She is currently a director of the Company, the special assistant to the chairman's office of Cheng Uei Precision Industry Co., Ltd., the director of Foxwell Enerygy Corporation Ltd. and a director of many other companies. She has more than five years of working experience in business and corporate business and has relevant industry experience, leadership and decision making and management skills. Vivien Liu has not been in or is under any circumstances stated in Article 30 of the Company Act.</td><td rowspan="2">Non-independent director</td><td>0</td></tr>
<tr><td>Director
Semi Wang</td><td>Graduated from the University of Leicester, UK with an MBA, he is currently a director of the Company, the Chairman of the Ming Hsin Creative Management Consultants, Inc., and the Director of Taiwan Electrical and Electronics Industry Association, Independent Director of Creative Sensor Inc. and King Yuan Electronics Co., Ltd.He has more than five years of commercial and corporate experience and has relevant business experience, leadership and management skills. Jeffrey Cheng has not been in or is under any circumstances stated in Article 30 of the Company Act.</td><td>2</td></tr>
<tr><td>Independent Director
Ralph Chen</td><td>Graduated from Tunghai University with a degree in accounting, he is currently an independent director of the Company, a CPA of Shang-Jin Certified Public Accountants, an independent director and a member of the remuneration committee of Tung Thih Electronic Co., Ltd. and Reber Genetics Co., Ltd., he is the convener of the audit committee of the Company. He has more than five years of experiences in business, finance, accounting and corporate operation with leadership, decision making and management skills. Ralph Chen has not been in or is under any circumstances stated in Article 30 of the Company Act.</td><td rowspan="2">Circumstances specified in Note 1</td><td>2</td></tr>
<tr><td>Independent Director
Cheng-Rong Chiang</td><td>Graduated from the University of Maryland with a Ph.D. in Business Administration, he is currently an independent director of the Company, the Chairman and President of Taiwan-Asahi Environmental Technology Co., Ltd. and Diamond Technical & Trading Corp., independent director and member of the remuneration committee of Alpha Networks Inc., as well as the director and strategic advisor of the Commerce Development Research Institute, Ministry of Economic Affairs. He has more than five years of experience in business and corporate operations with relevant industrial experience, leadership, decision making and management skills. Cheng-Rong Chiang has not been in or is under any circumstances stated in Article 30 of the Company Act.</td><td>1</td></tr>
</table>

Criteria / Name	Professional Qualification and Experience	Independent Directors' Independence Status	Number of Other Taiwanese Public Companies Concurrently Serving as an Independent Director
Independent Director Hong Te Lu	Graduated from National Taiwan University with a doctorate in marketing; currently a part-time professor of the Department of Business Administration of Chung Yuan Christian University and an independent director of Lanner Electronics Inc. and director of Liton Technology Corp., with over five years of experience teaching relevant subjects in business and corporate affairs at private institutions of higher education. He also possesses expertise in marketing management, strategic management, corporate competition, and growth strategy. Hong Te Lu has not been in or is under any circumstances stated in Article 30 of the Company Act.	Circumstances specified in Note 1	1

2. Board Diversity and Independence:

In accordance with Paragraph 4 of Article 20 of the Company's "Corporate Governance Best Practice Principles", all members of the board shall have the knowledge, skills, and competencies necessary.

To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make judgments about operations.
2. Ability to perform accounting and financial analysis.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

The Company's Board of Directors is diverse and has the knowledge, skills and professional backgrounds required for their positions. Many of the directors serve as the chairman or directors of public companies. The directors are highly valued by the Company for their extensive knowledge, personal insight and business judgment capabilities. The Directors review the reports from the management team at the Board meetings and provide guidance and advice to maintain good communication with the management team to work together for the best interests of the shareholders.

Implementation of the board diversity policy:

Diversity Policy / Director's name	Nationality	Gender	Age			Term of office and seniority of independent directors		Professional Skill							
			51-60	61-70	71-75	Less than 3 years	6 - 9 years	Administration Manage	Leadership Decision	Industry Knowledge	Finance Accounting	Marketing	Technology	Law	Sustainability Development
Foxlink International Investment Ltd. Representative: T.C. Gou	Republic of China	Male			✓			✓	✓	✓		✓		✓	✓
Foxlink International Investment Ltd. Representative: Kufn Lin	Republic of China	Male		✓				✓	✓	✓	✓				✓
Hsin Hung International Investment Co., Ltd.. Representative: Jeffrey Cheng	Republic of China	Male		✓				✓	✓	✓		✓			✓
Hsin Hung International Investment Co., Ltd. Representative: Hwee Kian Lim	Singapore	Female	✓					✓	✓	✓		✓	✓		✓
Foxlink Taiwan Industry Co., Ltd. Representative: Vivien Liu	Republic of China	Female	✓					✓	✓	✓	✓		✓		✓
Foxlink Taiwan Industry Co., Ltd. Representative: Semi Wang	Republic of China	Male		✓				✓	✓	✓			✓		✓
Ralph Chen	Republic of China	Male		✓			✓	✓	✓		✓				✓
Cheng-Rong Chiang	Republic of China	Male			✓		✓	✓	✓	✓		✓	✓		✓
Hong Te Lu	Republic of China	Male		✓		✓		✓	✓			✓			✓

The Company has considered the overall composition of the board of directors, which should be composed of different genders, ages, expertise and backgrounds, with at least one female board member, at least one with a financial and accounting background and at least three with relevant industry experience. The Company's current Board of Directors consists of 9 directors, including 2 female director, 3 independent directors (account for 33%), the tenure of one director is less than 3 years, while two directors have served between 6 to 9 years. Two directors are aged between 51-60 years, five directors are aged between 61-70 years, and two directors are aged between 71-75 years.; 3 have a professional background in finance and accounting, 1 has a professional background in law, 4 have a professional background in technology, and 7 directors have relevant industry experience. The specific management objectives of the board diversity policy have been achieved and the diversity objectives of the board members have been fulfilled. The Company's directors do not have any of the circumstances specified in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act which are necessary to maintain the independence of the Board of Directors.

Each member of the Company’s Board of Directors has different professional backgrounds. Each director can provide diversified opinions from different perspectives based on their expertise and experience, and can fully communicate in the Board of Directors meetings. The overall operation is sound. However, the members of the Board of Directors, the number of directors of a single gender has not yet reached one-third of the total seats. This is mainly due to the consideration of candidates’ professional backgrounds, industry experience, and the overall functional positioning of the Board during the nomination process, which has resulted in the gender diversity principle not being fully achieved. To continuously promote greater diversity in the composition of the Board, the Company will, in future evaluations of director candidates, prioritize individuals who possess both professional expertise and diverse backgrounds (including gender), in order to enhance the overall gender diversity and governance effectiveness of the Board.

Note 1:

(1) Not an employee of the Company or its affiliates.
(2) Not a director or supervisor of the Company or its affiliates.
(3) No one percent or more of the total issued shares of the Company are held by him/her or his/her spouse, or minor children or on his/her behalf, or none of their shareholding percentage is among top ten shareholders.
(4) Not a manager listed in (1) or spouse or relative within the second degree of kinship of (2) or (3) or immediate blood relation within the third degree of kinship.
(5) Directors and supervisors who are indirect shareholders who hold more than 5% of the Company's total issued shares, the top five shareholders, or juristic person shareholders who appoint representatives to act as company directors or supervisors in accordance with Article 27, Paragraphs 1 or 2 of the Company Act, or an employee thereof.
(6) Not a director, supervisor, or employee of another company controlled by the same person with more than half of the shares with voting rights on the Company's board of directors.
(7) Not a director, supervisor, or employee of another company or institution whose chairman, general manager, or equivalent position is the same person as that of the Company, or the spouse thereof.
(8) Not a director, supervisor, manager, or shareholder holding more than 5% of a particular company or institution with financial or business dealings with the Company.
(9) Not a partner, director, supervisor, manager, or spouse thereof of a company or institution that provides commercial, legal, financial, financial, accounting services or consultation to the Company or any affiliate of the Company for amounts exceeding NT$500,000 in the past two years.
(10) He/she is not the spouse or relative within the second degree of kinship of another director.
(11) He/she does not fall into the circumstances in the provisions of Article 30 of the Company Act.
(12) No provision to be elected by a government or juristic person or their representative under Article 27 of the Company Act.

(II) Information of President, Vice Presidents, Senior Managers and Heads of Various Departments and Branches

April 25, 2026 Unit: Share

Job title	Nationality	Name	Gender	Date of election (taking office)	Shareholding		Shares held by spouses and minor children		Shares held under the names of other parties		Major work experience (education background)	Concurrent positions at other companies	Managers who are spouses or within two degrees of kinship			Remarks
					Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Job title	Name	Relationship	
President	Republic of China	Vivien Liu	Female	2025.12.01	5,248	0%	0	0%	0	0%	London University - International Trading Special Assistant , Cheng Uei Precision Industry Co., Ltd.	Please refer to page 13-14 of this handbook	None	None	None	None
Chief Financial Officer and	Republic of China	Kufn Lin	Male	2018.10.01 2021.03.26	6,310	0%	0	0%	0	0%	Department of Accounting, Fu Jen Catholic University Special Assistant , Cheng Uei Precision Industry Co., Ltd.	Please refer to page 9-12 of this handbook	None	None	None	None

II. Remuneration paid to Directors, President and Vice Presidents in the Last Year

1. Remuneration paid to Directors, President and Vice Presidents in 2025

(1) Remuneration of General and Independent Directors

Unit: 1000 shares, NT$ thousand

Job title	Name	Remuneration of directors								Total Remuneration (A+B+C+D) and its ratio to net income		Remuneration received for concurrent employee positions								Total compensation (A+B+C+D+E+F+G) and its ratio to net income		Compensation paid to directors from non-consolidated affiliates or parent company
		Remuneration (A)		Retirement pension (B)		Directors' remuneration (C)		Business execution fee (D)				Salary, bonuses, and allowances (E)		Retirement pension (F)		Employee's remuneration (G)						
		FIT Holding Co., Ltd.	From all consolidated entities	FIT Holding Co., Ltd.	From all Consolidated entities	FIT Holding Co., Ltd.	From all Consolidated entities	FIT Holding Co., Ltd.	From all consolidated entities	FIT Holding Co., Ltd.	From all consolidated entities	FIT Holding Co., Ltd.	From all consolidated entities	FIT Holding Co., Ltd.	From all consolidated entities	FIT Holding Co., Ltd.		All companies in the financial statements		FIT Holding Co., Ltd.	From all Consolidated entities	
																Cash Amount	Stock Amount	Cash Amount	Stock Amount			
Director	Foxlink International Investment Co., Ltd. Corporate representative: T.C. Gou Corporate representative: Kufn Lin Hsin Hung International Investment Co., Ltd., Corporate representative: Jeffrey Cheng Corporate representative: Hwee Kian Lim Taiwan Foxlink Investment Co., Ltd. Corporate representative: Wilson Hu (resigned)	560	767	0	0	0	2,739	40	350	600 -0.01%	3,856 -0.07%	0	26,169	0	99	0	0	4,700	0	600 -0.01%	34,824 -0.62%	32,891

	Corporate representative: Vivien Liu (new)																					
	Corporate representative: Semi Wang																					
Independent Director	Ralph Chen Cheng-Rong Chiang Hong Te Lu	1,080	1,080	0	0	0	0	120	120	1,200 -0.02%	1,200 -0.02%	0	0	0	0	0	0	0	0	1,200 -0.02%	1,200 -0.02%	0

Remuneration Table

<table>
<tr><td rowspan="3">Tiers of Remuneration Paid to Each Director of the Company</td><td colspan="4">Director's name</td></tr>
<tr><td colspan="2">The total amount of the first four remuneration amounts (A+B+C+D)</td><td colspan="2">The total amount of the first seven remuneration amounts (A+B+C+D+E+F+G)</td></tr>
<tr><td>FIT Holding Co., Ltd.</td><td>All companies in the financial statements</td><td>FIT Holding Co., Ltd.</td><td>Parent company and all investee companies</td></tr>
<tr><td>Less than NT$1,000,000</td><td>General directors:
Foxlink International Investment Ltd., Hsin Hung International Investment Co., Ltd., Taiwan Foxlink Investment Co., Ltd.,T.C. Gou, Kufn Lin, Jeffrey Cheng, Hwee Kian Lim, Wilson Hu,Vivien Liu, Semi Wang
Independent directors:
Ralph Chen, Cheng-Rong Chiang, Hong Te Lu</td><td>General directors:
Foxlink International Investment Ltd., Hsin Hung International Investment Co., Ltd., Taiwan Foxlink Investment Co., Ltd.,T.C. Gou, Kufn Lin, Jeffrey Cheng, Hwee Kian Lim, Wilson Hu,Vivien Liu, Semi Wang
Independent directors:
Ralph Chen, Cheng-Rong Chiang, Hong Te Lu</td><td>General directors:
Foxlink International Investment Ltd., Hsin Hung International Investment Co., Ltd., Taiwan Foxlink Investment Co., Ltd.,T.C. Gou, Kufn Lin, Jeffrey Cheng, Hwee Kian Lim, Wilson Hu,Vivien Liu, Semi Wang
Independent directors:
Ralph Chen, Cheng-Rong Chiang, Hong Te Lu</td><td>General directors:
Foxlink International Investment Ltd., Hsin Hung International Investment Co., Ltd., Taiwan Foxlink Investment Co., Ltd.,Semi Wang
Independent directors:
Ralph Chen, Cheng-Rong Chiang, Hong Te Lu</td></tr>
<tr><td>NT$1,000,000 (inclusive) - NT$2,000,000 (exclusive)</td><td>-</td><td></td><td>-</td><td>-</td></tr>
<tr><td>NT$2,000,000 (inclusive) - NT$3,500,000 (exclusive)</td><td>-</td><td></td><td>-</td><td>-</td></tr>
<tr><td>NT$3,500,000 (inclusive) - NT$5,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>General directors:
Jeffrey Cheng,Vivien Liu</td></tr>
<tr><td>NT$5,000,000 (inclusive) - NT$10,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>General directors:
Kufn Lin</td></tr>
<tr><td>NT$10,000,000 (inclusive) - NT$15,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>General directors:
Wilson Hu</td></tr>
<tr><td>NT$15,000,000 (inclusive) - NT$30,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>General director:
TC Guo, Hwee Kian Lim,</td></tr>
<tr><td>NT$30,000,000 (inclusive) - NT$50,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>NT$50,000,000 (inclusive) - NT$100,000,000 (exclusive)</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>More than NT$100,000,000</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Total</td><td>13</td><td>13</td><td>13</td><td>13</td></tr>
</table>

Note:(1) Wilson Hu, the former representative of Fu Uei International Investment Ltd., resigned and was re-placed by Vivien Liu on December 1, 2025.

(2) Remuneration paid to President and Vice Presidents

December 31, 2025 Unit: 1000 shares, NT$ thousand

<table>
<tr><th rowspan="3">Job title</th><th rowspan="3">Name</th><th colspan="2">Salary (A)</th><th colspan="2">Retirement pension (B)</th><th colspan="2">Bonuses and allowances (C)</th><th colspan="4">Employee remuneration (D)</th><th colspan="2">(A+B+C+D) as a percentage (%) of Net Income</th><th rowspan="3">Compensation paid to directors from non-consolidated affiliates or parentcompany</th></tr>
<tr><th rowspan="2">FIT Holding Co., Ltd.</th><th rowspan="2">From all consolidated entities</th><th rowspan="2">FIT Holding Co., Ltd.</th><th rowspan="2">From all consolidated entities</th><th rowspan="2">FIT Holding Co., Ltd.</th><th rowspan="2">From all consolidated entities</th><th colspan="2">FIT Holding Co., Ltd.</th><th colspan="2">All companies in the financial statements</th><th rowspan="2">FIT Holding Co., Ltd.</th><th rowspan="2">From all consolidated entities</th></tr>
<tr><th>Cash</th><th>Stock (fair market value)</th><th>Cash Amount</th><th>Stock Amount</th></tr>
<tr><td rowspan="2">President</td><td>Wilson Hu</td><td rowspan="3">0</td><td rowspan="3">10,233</td><td rowspan="3">0</td><td rowspan="3">99</td><td rowspan="3">0</td><td rowspan="3">0</td><td rowspan="3">0</td><td rowspan="3">0</td><td rowspan="3">0</td><td rowspan="3">0</td><td rowspan="3">0
0.00%</td><td rowspan="3">10,332
-0.18%</td><td rowspan="3">11,453</td></tr>
<tr><td>Vivien Liu</td></tr>
<tr><td>Chief Financial Officer and Chief Corporate Governance Officer</td><td>Kufn Lin</td></tr>
</table>

Remuneration Table

Tiers of Remuneration of President and Vice Presidents of the Company	Name of President and Vice Presidents: FIT Holding Co., Ltd.	Name of President and Vice Presidents: Parent company and all investee companies
Less than NT$1,000,000	Wilson Hu, Vivien Liu,Kufn Lin	-
NT$1,000,000 (inclusive) - NT$2,000,000 (exclusive)	-	-
NT$2,000,000 (inclusive) - NT$3,500,000 (exclusive)	-	-
NT$3,500,000 (inclusive) - NT$5,000,000 (exclusive)	-	Vivien Liu
NT$5,000,000 (inclusive) - NT$10,000,000 (exclusive)	-	Kufn Lin
NT$10,000,000 (inclusive) - NT$15,000,000 (exclusive)	-	Wilson Hu
NT$15,000,000 (inclusive) - NT$30,000,000 (exclusive)	-	-
NT$30,000,000 (inclusive) - NT$50,000,000 (exclusive)	-	-
NT$50,000,000 (inclusive) - NT$100,000,000 (exclusive)	-	-
More than NT$100,000,000	-	-
Total	3	3

Note:(1) Wilson Hu, the former representative of Fu Uei International Investment Ltd., resigned and was re-placed by Vivien Liu on December 1, 2025.

Employees' Profit Sharing Paid to Management Team

December 31, 2025
Unit: NT$ thousand

Items	Job title	Name	Monetary amount of shares	Cash amount	Total	Percentage of net profit after tax (%)
Managerial Officer	President (Note 1)	Wison Hu	0	0	0	0 0%
		Vivien Liu				
	Chief Financial Officer and Chief Corporate Governance Officer	Kufn Lin				

Note:(1) Wilson Hu, the former representative of Fu Uei International Investment Ltd., resigned and was re-placed by Vivien Liu on December 1, 2025.

2. An analysis of the proportion of the total remuneration paid to the Directors, Supervisors, President and Vice Presidents of the company and all the companies in the consolidated statements to the net profit after tax in the last two years, and an explanation of the policy, standard and combination of the remuneration, the procedures for setting the remuneration, and the relevance to the business performance and future risks:

(1) The proportion of the total remuneration paid to the company's Directors, President and Vice Presidents to the net profit after tax in the last two years:

Item / Job title	Total remuneration as a percentage of the net profit after tax			
	2025		2024	
	FIT Holding Co., Ltd.	All companies in the financial statements	FIT Holding Co., Ltd.	All companies in the financial statements
Director	-0.03%	-0.09%	1.08%	1.48%
President and Vice Presidents	0%	-0.18%	0%	1.47%

(2) The policy, standard and combination of the remuneration, the procedures for setting the remuneration, and the relevance to the business performance and future risks:

①Policies, standards and packages of compensation:

For the remuneration to the directors of the Company for performing their duties, in addition to the fixed remuneration regardless of the Company's operating profit or loss, the remuneration of the directors shall not be higher than 3% according to the Company's profit for the year and in accordance with Article 26 of the Company's Articles of Incorporation. The Company regularly evaluates directors' remuneration in accordance with the "Procedures for Performance Evaluation of the Board of Directors". The important evaluation items include I. business performance; II. attendance at Board meetings; III. standards in the industry. and the relevant performance evaluations and the reasonableness of compensation have all been reviewed by the Compensation Committee and the Board of Directors.

The Company periodically evaluates the remuneration of directors in accordance with the "Board of Directors' Performance Evaluation Method", and the related performance evaluation and reasonableness of remuneration are reviewed by the Compensation Committee and the Board of Directors.

The remuneration of the Company's managers is based on allowances and bonuses specified in the "Salary Management Regulations" to motivate employees to grow and improve. Relevant bonuses are also granted according to the Company's annual operating performance, financial status and individual performance. In addition, if the Company makes any profit in the year, no less than 6% shall be allocated to employees' remuneration in accordance with Article 26 of the Company's Articles of Incorporation. The results of the performance evaluation conducted by the Company in accordance with the "Performance Evaluation Method" shall be a reference for managers' bonus payment. Managers' performance evaluation shall be based on 1) financial indicators: e.g. the company's revenue, managers' target achievement rate, etc.; 2) non-financial indicators: capabilities to make leadership decisions, significant failure of the departments in compliance with laws and regulations and operational risks, etc., to calculate their compensation for operational performance.

The Company's compensation package, as defined by the Compensation Committee's organizational charter, includes cash compensation, stock options, retirement benefits or severance pay, allowances and other tangible incentives. The scope of the compensation package is consistent with the provisions related to directors' and managers' remuneration in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

②Procedures for determining remuneration:

In order to periodically evaluate the compensation of directors and managers, the evaluation results are based on the "Performance Evaluation Method of the Board of Directors" and the "Performance Evaluation Method" applicable to managers and employees of the Company. The performance evaluation of directors includes: mastery of the company's objectives and tasks, knowledge of directors' responsibilities, participation in the company's operations, internal relations management and communication, directors' expertise and continuing education and internal control. The annual performance appraisal of the managers includes the performance indicators corresponding to their major duties and responsibilities, as well as the evaluation of management functions and core functions. The performance appraisal and the reasonableness of the remuneration are evaluated and reviewed by the Compensation Committee and the Board of Directors on an annual basis, with reference to the individual's performance achievement rate and contribution to the Company, the overall operational performance of the Company, the future risks and development trends of the industry, and the timely review of the remuneration system in light of the actual operating conditions and relevant laws and regulations. In addition, the Company also considers the current trend of corporate governance and provide reasonable compensation in order to strike a balance between sustainable operation and risk control.

The performance self-evaluation results of the Board of Directors, members of the Board of Directors and functional committees and the evaluation of the performance of the managers for the year 2025 were good. The performance appraisal and the reasonableness of the remuneration of the Company's directors and managers are evaluated and reviewed by the Compensation Committee and the Board of Directors on an annual basis, with reference to the individual's performance achievement rate and contribution to the Company, the overall operational performance of the Company, the future risks and development trends of the industry, and the timely review of the remuneration system in light of the actual operating conditions and relevant laws and regulations. In addition, the Company also considers the current trend of corporate governance and provides reasonable compensation in order to strike a balance between sustainable operation and risk control. The actual amounts of directors' and managers' remuneration for the year 2025 were reviewed by the Compensation Committee and submitted to the Board of Directors' meeting for approval.

The Company's compensation policy and related payment standards and system are reviewed based on the Company's overall operating conditions, and the payment standards are approved based on performance achievement rate and contribution, in order to enhance the team competencies of the Board of Directors and the management. The Company also makes reference to industry salary standards to ensure that its management's salaries are competitive in the industry in order to retain outstanding management personnel.

The performance objectives of our managers are integrated with "risk control" to ensure that possible risks within the scope of duties and responsibilities are managed and prevented; the results of the actual performance evaluation are linked to the relevant human resources and related salary and compensation policies. The important decisions of the Company's management are made after balancing various risk factors. The performance of relevant decisions is reflected in the profitability of the Company, and the compensation of the management is related to the performance of risk management.

III. Corporate Governance Status:

(I) Operation of the board of directors:

In the last year (2025), the board of directors held 6 meetings (A) and the voting and non-voting attendance of directors is as follows:

Job title	Name	Number of actual (voting and non-voting) attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A)	Remarks
Chairman of the board	T.C. Gou (Note 1)	6	0	100%	
Director	Kufn Lin (note 1)	6	0	100%	
Director	Jeffrey Cheng (Note 2)	6	0	100%	
Director	Hwee Kian Lim (Note 2)	6	1	83%	
Director	Wilson Hu (Note 3)	5	0	100%	Resignation on November 30, 2025.
Director	Vivien Liu (Note 3)	1	0	100%	Taking office on December 1, 2025.
Director	Semi Wang (Note 3)	6	0	100%	
Independent Director	Ralph Chen	6	0	100%	
Independent Director	Cheng-Rong Chiang	6	0	100%	
Independent Director	Hong Te Lu	6	0	100%	

Other issues to be noted:

I. In case of any of the following circumstances in the operation of the board of directors, state the date of the board meeting, the number of the meeting session, the contents of the proposal, all the opinions of the independent directors and the company's handling of such opinions of the independent directors:

(I) Items in Article 14-3 of the Securities and Exchange Act: Please refer to page73-74 for all resolutions of the board meetings in 2025. Independent directors have approved all the resolutions on matters listed in Article 14-3 of the Securities and Exchange Act.

(II) In addition to the matters above, other resolutions of the board meeting with objections or reservation of independent directors and records or written statements: None.

II. For the implementation of avoidance of motions by directors due to a conflict of interest involved, state the name of the director, the content of the motion, the reason for withdrawal from the meeting for interest avoidance and the voting results:

1. On August 14, 2025, the board meeting made a resolution on the remuneration of the directors of the Company for 2024. Directors T.C. Gou, Kufn Lin,Jeffrey Cheng, Hwee Kian Lim, Wilson Hu, Semi Wang, Ralph Chen and Cheng-Rong Chiang avoided the discussion and voting in accordance with the law, and the remaining eight directors approved the case without objection.

III. Board of Directors' Performance Evaluation Implementation Status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation aspect
Carried out annually	January 1, 2025 to December 31, 2025	Board of Directors Individual Board	Internal Self-evaluation of the Board of Directors	I. Items of performance evaluation for the board of directors: 1. Involvement in the Company's operation.

		Members Functional committees (including the Audit Committee, the Compensation Committee, and the Corporate Governance and Sustainability Committee)	Self-evaluation of board members Self-evaluation of functional committees (including the Audit Committee, the Compensation Committee, and the Corporate Governance and Sustainability Committee)	2. Enhancement of the quality of the board's decision-making. 3. Composition and structure of the board of directors. 4. Election of board members and continuing knowledge development. 5. Internal controls. II. Items of performance evaluation for the board members: 1. Understanding of the Company's goals and mission. 2. Awareness of director's duties. 3. Involvement in the Company's operation. 4. Internal relationship and communication. 5. Director's professionalism and continuing knowledge development. 6. Internal controls. III. Items of performance evaluation for the Audit Committee: 1. Involvement in the Company's operation 2. Awareness of the Audit Committee's duties 3. Enhancement of the quality of the Audit Committee's decision-making 4. Composition of the Audit Committee and election of its members 5. Internal controls. IV. Items of performance evaluation for the Compensation Committee: 1. Involvement in the Company's operation 2. Awareness of the Compensation Committee's duties 3. Enhancement of the quality of the Compensation Committee's decision-making 4. Composition of the Compensation Committee and election of its members 5. Internal controls. V. Items of performance evaluation for the Corporate Governance and Sustainability Committee: 1. Involvement in the Company's operation 2. Awareness of the Corporate Governance and Sustainability Committee's duties 3. Enhancement of the quality of the Corporate Governance and Sustainability Committee's decision-making 4. Composition of the Corporate Governance and Sustainability Committee and election of its members 5. Internal controls.

The Company completed the performance evaluations of the Board of Directors, individual board members, and functional committees for the year 2025 in January 2026 . The evaluation results were reported to the Board of Directors on March 13, 2026, and will serve as a basis for review and improvement. The evaluation results are as follows:

1. The average score of the Board of Directors performance self-evaluation is 4.92 out of 5, the average score of the Board members' individual performance self-evaluation is 4.82 out of 5, and the performance self-evaluation results of the functional committees - Audit Committee, Compensation Committee and Corporate Governance and Sustainability Committee are 5 out of 5, respectively.
2. The results of the Company's 2025 Board of Directors' and functional committees' performance evaluation ranged between 5 "strongly agree" and 4 "agree". The directors are very positive about the performance of the various evaluation indicators. The Board and functional committees are generally operating well and in compliance with the corporate governance requirements, and they are effectively strengthening the functions of the Board to protect the shareholders' interests.
3. The results of the performance evaluation of the Company's Board of Directors will be a reference for the selection or nomination of directors; the results of the performance evaluation of individual directors will be a reference for setting their individual remuneration.

IV. Objectives of strengthening the functions of the board of directors in the current year and the latest year (such as setting up an audit committee, improving information transparency, etc.) and evaluation of the implementation status: The company has set up a compensation committee, an audit committee and a corporate governance committee and a sustainable development committee to assist the board of directors to respectively perform their supervisory duties.

Note 1: Legal representative of Foxlink International Investment Ltd.
Note 2: Legal representative of Hsin Hung International Investment Co., Ltd.
Note 3: Legal representative of Foxlink Taiwan Industry Co., Ltd.

(II) Information on the Operation of the Audit Committee

The Audit Committee of the Company is composed entirely of independent directors. For their professional qualifications and experience, please refer to pages 17-18 of this manual.

In the last year (2025), the Audit Committee held 4 meetings (A) and the voting and non-voting attendance of independent directors is as follows:

Job title	Name	Number of actual attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A)	Remarks
Chair	Ralph Chen	4	0	100%	
Member	Cheng-Rong Chiang	4	0	100%	
Member	Hong Te Lu	4	0	100%	

Other issues to be noted:

I. In case of any of the following circumstances in the operation of the Audit Committee, state the date of the audit committee meeting, the meeting session, the contents of the proposal, the objections, reservations or major recommendations of the independent directors, the resolution of the Audit Committee members and the company's handling of the opinion of the Audit Committee:

(1) Matters listed in Article 14-5 of the Securities and Exchange Act:

Meeting date	Proposal contents, resolution status and follow-up processing
2025.03.07 (12th session of the 2nd term)	I. Proposal contents: 1. The Company's 2024 financial statements and business report. 2. The proposed endorsement and guarantee for the subsidiary POWER QUOTIENT INTERNATIONAL CO., LT and GLORY SCIENCE CO.,

	LTD. 3. The proposal for the Change of Certified Public Accountant and the Evaluation of the Accountant’s Independence and Competence 4. The 2024 "Internal Control System Effectiveness Assessment" and "Internal Control System Statement". 5. Amendment to the Company’s “Audit Committee Charter”. II. Independent directors' dissenting opinions: N/A III. Results of the resolution of the Audit Committee: All members of the Audit Committee agreed to approve. IV. The Company's handling of the opinions of the Audit Committee: Submitted to the board meeting and approved by all the directors present.
2025.05.06 (13th session of the 2nd term)	I. Proposal contents: 1. The Company’s consolidated financial report for the third quarter of 2025. II. Independent directors' dissenting opinions: N/A III. Results of the resolution of the Audit Committee: All members of the Audit Committee agreed to approve. IV. The Company's handling of the opinions of the Audit Committee: Submitted to the board meeting and approved by all the directors present.
2025.08.14 (1st session of the 3rd term)	I. Proposal contents: 1. The Company’s consolidated financial report for the second quarter of 2025. II. Independent directors' dissenting opinions: N/A III. Results of the resolution of the Audit Committee: All members of the Audit Committee agreed to approve. IV. The Company's handling of the opinions of the Audit Committee: Submitted to the board meeting and approved by all the directors present.
2025.11.14 (2nd session of the 3rd term)	I. Proposal contents: 1. The Company’s consolidated financial report for the third quarter of 2025. 2. The company’s 2026 internal audit plan. 3. Amendment to the Company’s Procedures for the Acquisition or Disposal of Assets II. Independent directors' dissenting opinions: N/A III. Results of the resolution of the Audit Committee: All members of the Audit Committee agreed to approve. IV. The Company's handling of the opinions of the Audit Committee: Submitted to the board meeting and approved by all the directors present.

(II) Except for the matters previously mentioned, the other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all directors: None.

II. For the implementation of avoidance of motions by independent directors due to a conflict of interest involved, the name of the independent director, the content of the motion, the reason for withdrawal from the meeting for interest avoidance and the voting results shall be stated: None.

III. Communication among the independent directors, the internal audit director and the independent auditor (including major matters, methods and results of communication on the company's finance and business conditions).

1. In addition to submitting audit reports to each independent director for review on a monthly basis, the Company's Chief Internal Auditor holds at least one one-on-one meeting with independent directors each quarter to communicate audit findings. The Chief Internal Auditor also reports on the execution of internal audits during each quarterly Audit Committee meeting. In the event of any special circumstances, immediate reports are made to the Audit Committee members.

2. The Company's certifying CPA attends quarterly one-on-one meetings with independent directors or is present at Audit Committee meetings to report on the results of the financial statement reviews and other matters required by relevant regulations. The CPA also attends at least one Audit Committee meeting annually to report on the annual audit. In the event of any special circumstances, the CPA will promptly report to the Audit Committee members.
3. The communication between the Company's Chief Internal Auditor and certifying CPA with the independent directors is smooth and effective.
4. The following is the communication record among the independent directors, head of internal audit and CPA for 2025:

Meeting date	Communication with head of the internal audit
Individual meeting on March 7, 2025	Internal audit report review
Audit Committee meeting on March 7, 2025	Implementation status for internal audit from October 2024 to December 2024 Statement of Internal Control System
Individual meeting on May 6, 2025	Internal audit report review
Audit Committee meeting on May 6, 2025	Implementation status for internal audit from January 2025 to March 2025
Individual meeting on August 14, 2025	Internal audit report review
Audit Committee meeting on August 14, 2025	Implementation status for internal audit from April to June 2025
Individual meeting on November 14, 2025	Internal audit report review
Audit Committee meeting on November 14, 2025	Implementation status for internal audit from July to September 2025 2026 Audit Plan Report

Meeting date	Communication with the independent auditor (CPA).
Individual meeting on March 7, 2025	The important matters and the latest legal information for 2024 annual financial report audit.
Audit Committee meeting on March 7, 2025	Communication between the Independent Auditor and the Corporate Governance Unit.
Individual meeting on May 6, 2025	The important matters and the latest legal information for 2025 Q1 financial report audit.
Audit Committee meeting on May 6, 2025	Communication between the Independent Auditor and the Corporate Governance Unit.
Individual meeting on August 14, 2025	The important matters and the latest legal information for 2025 Q2 financial report audit.
Audit Committee meeting on August 7, 2025	Communication between the Independent Auditor and the Corporate Governance Unit.
Individual meeting on November 14, 2025	The important matters and the latest legal information for 2025 Q3 financial report audit.
Audit Committee meeting on November 14, 2025	Communication between the Independent Auditor and the Corporate Governance Unit.

Results: The above matters were reviewed or approved by the Audit Committee, and there was no objection from the independent directors.

IV. Annual Work Focus of the Audit Committee:

The Audit Committee of the company convened 4 meetings in 2025. Its main work priorities and responsibilities are as follows:

1. Adoption or amendment of an internal control system pursuant to Article 14-1.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director.
5. A material asset or derivatives transaction.Significant asset or derivative transactions.
6. A material monetary loan, endorsement, or provision of guarantee.
7. The offering, issuance, or private placement of any equity-type securities.
8. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
9. The appointment or discharge of a financial, accounting, or internal auditing officer.
10. Annual financial reports and quarter financial reports.
11. Implementation status of internal audit operations.
12. Any other material matter so required by the company or the Competent Authority.

(III) The operation of corporate governance and the difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons.

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
I. Has the company been in compliance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and disclosed the company's own corporate governance best practice principles?	V		The company has established its "Corporate Governance Best Practice Principles," and disclosed them on the company's website for inquiry.	No difference.
II. Equity structure and shareholders' equity of the company (I) Has the company established internal operating procedures to deal with shareholders' suggestions, doubts, disputes and lawsuits, and implemented them in accordance with the procedures? (II) Does the company have a list of major shareholders and ultimate controllers of major shareholders who actually control the company? (III) Has the company established and implemented risk control and firewall mechanisms with affiliated enterprises? (IV) Does the company have internal regulations that prohibit insiders of the company from buying and selling securities using non-public information?	V V V V		(I) The company has a spokesperson, an acting spokesperson and a stock affairs unit to handle shareholder related issues. Legal issues will be transferred to the company's Legal Department or legal counsel for handling. (II)The Company keeps up-to-date with the shareholdings of its directors, managers and major shareholders with more than 5% shareholdings and reports any changes in their shareholdings on time. (III)The company has established affiliated enterprise trading procedures and risk control management measures to control various operating procedures and various risk issues, as well as to eliminate exceptional trading. (IV) The Company has established the "Procedures for Handling Material Inside Information" and periodically educates internal personnel on the Securities and Exchange Act and related regulations every year. The Company's Code of Corporate Governance Practices also specifies that insiders are prohibited from trading in the Company's shares from the date they are informed of the Company's financial reports or related results. Directors are also prohibited from trading their shares during the closed period of 30 days prior to the publishing of the annual financial report and 15 days prior to the publishing of	No difference.

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			the quarterly financial report.	
III. Composition and Responsibilities of the Board of Directors (I) Has the Board of Directors established a diversity policy, set specific goals, and implemented them accordingly? (II) In addition to setting up the Compensation Committee and the Audit Committee according to law, has the Company voluntarily set up other functional committees? (III) Has the Company established performance	V V V		(I) The Company, based on the Sample Template of "Procedures for Election of Directors" issued by the TWSE, integrates the concept of diversity into the measures for directors election and takes into consideration the overall configuration of the board of directors. The specific objective is that the board of directors is composed of directors of different genders, ages, nationalities, professional knowledge and backgrounds. At present, the Company's board of directors has 9 seats of directors (including 3 seats of independent directors), including one female director. The company's board members have diversified backgrounds, with their professional knowledge and skills covering the fields of business management, law, finance and accounting, machinery, aviation and electro machines, and the diversification objective for the board members is fully met. In addition to their professional knowledge and skills, the directors may contribute to supervision and decision-making through the operation of functional committees in corporate governance, environmental sustainability and legal compliance. (II) The Company has established a Compensation Committee and an Audit Committee in accordance with the laws, and a Corporate Governance and Sustainability Committee in November 2021. The functional committees have been operating smoothly and have been performing sound supervisory functions and strengthening the management mechanism, as well as contributing to the implementation of corporate social responsibility and sustainable management. (III) The Company has set up the "Regulations Governing Evaluation of the	No difference.

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
evaluation measures and methods for the board of directors, conducted performance evaluation annually and regularly, reported performance evaluation results to the board of directors, and applied them to the reference of salary and remuneration of individual directors and nomination and renewal?			Performance of the Board of Directors" and the scope of evaluation includes the performance evaluation of the overall board of directors, individual directors and functional committees; the methods of performance evaluation include internal self-evaluation of the board of directors, self-evaluation of directors, appointment of external professional bodies, experts or other appropriate methods at least 3 years; The results of performance evaluation of the Board of Directors shall be reported to the Board of Directors in the first quarter of the following year. The measurement items of the performance evaluation of the board of directors of the Company cover the following five aspects: 1. Participation in the operation of the Company. 2. Improvement of the quality of the board of directors' decision making. 3. Composition and structure of the board of directors. 4. Election and continuing education of the directors. 5. Internal control.	
(IV) Does the Company regularly evaluate the independence of the independent auditor?	V		(IV)The Company's Audit Committee evaluates the independence and suitability of CPAs every year. In addition to requiring CPAs to provide the Statement of Independence and Audit Work and Audit Quality Indicators (AQIs), the evaluation is conducted based on the evaluation criteria specified in Note 1 and the five major components and 13 indicators specified in Note 2 on pages 41-42. After the discussion and approval of the Audit Committee on March 13, 2026, the evaluation results of the most recent year were submitted to the Board of Directors on March 13, 2026 for the evaluation of the independence and suitability of the CPAs.	
IV. For a listed or OTC company, is it equipped with a competent and appropriate number of corporate	V		On March 26, 2021, the board meeting of the Company approved the establishment of the position of Corporate Governance Officer, which is	No difference.

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
governance personnel, and has it designated a corporate governance director to be responsible for corporate governance related matters (including but not limited to providing information required by directors and supervisors to carry out business, assisting directors and supervisors in complying with laws and regulations, managing related matters of the board meeting and shareholders' meeting in accordance with laws, taking minutes of the board meeting and shareholders' meeting, etc.)?			concurrently taken by the Chief Financial Officer. He has more than three years of experience in the financial and stock affairs of public companies. The main responsibilities are to supervise the shareholder services unit to handle matters related to board meetings and shareholder' meetings in accordance with the law, preparing meeting minutes and information disclosure, providing directors with information required for business execution, assisting directors to comply with laws and regulations, to assist directors in onboarding and continuing education, and reporting to the board on the examination results and handled changes in directors of the qualifications of independent directors during nomination, appointment, and tenure in accordance with the relevant laws and regulations. Please refer to Note 3 on page 42 of this annual report for information on the training of corporate governance officers in 2025.	
V. Has the Company established a communication channel with stakeholders (including but not limited to shareholders, employees, customers and suppliers), set up a stakeholder area on the company's website, and properly responded to major corporate social responsibility issues of concern to stakeholders?	V		The Company has set up a stakeholder area on its website, where specialists serve as a communication channel for stakeholders and respond appropriately to important CSR issues of concern to stakeholders.	No difference.
VI. Has the Company appointed a professional agency to handle the affairs of the shareholders' meeting?	V		The Company has appointed a professional stock affairs agency, the stock Affairs Agency Department of Fubang Securities Co., Ltd., to handle the stock affairs of the company.	No difference.
VII. Information Disclosure (I) Has the Company set up a website to disclose financial and corporate governance information? (II) Does the Company adopt other ways of information disclosure (such as setting up an English website, appointing a dedicated person to be responsible for	 V V		 (I) The Company has set up a website to disclose various financial information and corporate governance related information. (II) The Company has established a Chinese and English website with relevant information on investors' conference and implemented a spokesperson system. The Company has also designated a specialist	There is no difference between the first and second items, and the third item is completed

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
the collection and disclosure of the company's information, implementing the spokesperson system, and placing on the company's website the process of the seminar for institutional investors)? (III)Does the Company announce and declare the annual financial report within two months after the end of the fiscal year, and announce and declare the first, second and third quarter financial report and the operation of each month ahead of the required time limit?		V	responsible for the collection and disclosure of corporate information. (III) As the Company has a large number of subsidiaries, it is unable to announce and declare the annual financial report within two months after the end of the accounting year; however, the financial reports for the first, second and third quarters and the operation of each month are all announced and declared before the specified deadlines.	before the specified deadline.
VIII.Does the Company have other important information to help understand the operation of corporate governance (including but not limited to employee rights and interests, employee care, investor relations, supplier relations, rights of interested parties, the status of directors' and supervisors' further education, the implementation of risk management policies and risk measurement standards, the implementation of customer policies, the company's purchase of liability insurance policy for directors and supervisors, etc.)?	V		(I) Employee rights and interests: The company has formulated a number of employee welfare policies and management procedures, which comply with local laws and regulations on labor relations, labor conditions and social responsibility and protect a number of employee rights and interests. (II)Employee care: In order to expand the scope of employees' leisure activities, the company subsidizes employees' club activities and signs contracts with a number of leisure sports centers for employees to keep fit. In addition, the company regularly carries out staff health examinations and provides medical consultations to maintain the physical and mental health of employees, and continuously improves the working environment of employees to meet the needs of international norms. Therefore, all employees are able to complete the work agreed with the company according to their wishes, without physical or psychological coercion, and without discrimination on the basis of race, gender, age, religion or political orientation. (III)Investor relations: A stock affairs department and a spokesperson system are set up to handle stock affairs, shareholder suggestions and disputes. (IV)Supplier relations: The Company has signed purchase contracts with	No difference.

Evaluation items	Operation status			Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			suppliers and has always been able to maintain a good relationship with them. (V) Rights of interested parties: The Company has a spokesperson system in place. Interested parties can communicate with the company through the company's website, telephone and fax. At the same time, the company's audit department personnel can directly contact and talk with interested parties if they think it necessary. (VI)Directors' training records: All directors of the Company have industrial and professional backgrounds and practical management experience, and the company arranges directors to attend seminars on corporate governance from time to time. Please refer to page 126-127 of the annual report for more information on directors' training records. (VII)Implementation of risk management policies and risk measurement standards: The Company focuses on its core business, complies with relevant laws and regulations to implement and promote various policies, and establishes various standard operation standards to reduce and avoid any possible risks. For details of the implementation of the company's risk management policies and risk measurement standards, please refer to page 120 of the annual report. (VIII)Implementation of customer policies: The Company has operating bases at home and abroad and has business service offices to serve as channels to answer customer queries or provide services. The Company can maintain good relations with customers and create profits for the Company. (IX) Purchase of liability insurance for directors and supervisors: The Company has purchased liability insurance for all directors.	
IX. Please explain the improvement of the corporate governance evaluation results according to the findings issued by the Corporate Governance Center of the Taiwan Stock Exchange for the latest year, and put forward the priorities and measures for those that have not been improved: The Company has set up an audit committee on June 21, 2019, the Corporate Governance Officer on March 26, 2021 and Corporate Governance and Sustainable Development				

<table>
<tr><th rowspan="2">Evaluation items</th><th colspan="3">Operation status</th><th rowspan="2">Difference from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Explanation</th></tr>
<tr><td colspan="5">Committee on November 12, 2021 to strengthen corporate governance related matters.
The indicators improved by the Company in 2025 are as follows:
(1) The Company has engaged an external professional independent agency to conduct the Board performance evaluation, and has disclosed the implementation status and evaluation results on the Company’s website.</td></tr>
</table>

Note 1: Criteria for evaluating the independence of CPAs:

Evaluation items	Evaluation results	Compliant with the independence criteria
1. The tenure of the CPA does not exceed seven years.	Yes	Yes
2. The CPA and members of the audit service team have not served as directors, executives, or in positions significantly affecting audit matters of the Company currently or in the past two years.	Yes	Yes
3. The CPA and members of the audit service team are not related to the Company’s directors, managers, or personnel who have a significant impact on the audit cases.	Yes	Yes
4. The CPAs have not served as directors, managers, or in positions that have a significant impact on the audit cases of the Company within one year after retirement.	Yes	Yes
5. No direct or indirect substantial financial interest between the CPAs and the Company.	Yes	Yes
6. No substantially close business relationship between the CPAs and the Company.	Yes	Yes
7. No potential employment relationship exists when the CPAs audit the Company’s report.	Yes	Yes
8. The CPAs did not receive contingent fees related to the audit cases.	Yes	Yes
9. The non-audit services provided by the CPAs to the Company had no key items that directly affected the audit cases.	Yes	Yes
10. The CPAs did not act as counsels of the Company or represent the Company in coordinating matters relating to conflicts with a third party.	Yes	Yes
11. The CPAs do not promote or broker shares or other securities issued by the Company.	Yes	Yes
12. The CPAs did not receive gifts or special offers of significant value from the Company or its directors, managers, or major shareholders.	Yes	Yes

Note 2: The competency assessment report on the independent auditors:

Dimension	Item	Audit quality indicator	Evaluation conclusion
Professionalism	1	Audit experience	The accountants and auditors at the managerial level or above have sufficient audit experience.
	2	Training hours	The accountants and auditors at the managerial level and above receive adequate training each year to continuously acquire professional knowledge and skills.
	3	Turnover rate	The firm maintains sufficiently experienced human resources.
	4	Professional support	The firm has sufficient professional staff to support the audit team.
Quality control	5	CPA workload	The number of public companies for which the accountant is the lead certifying officer is not overburdening.
	6	Audit input	The audit team members engage an appropriate number of people in each audit phase.
	7	Case quality control review status	The case quality control reviewer devotes sufficient hours to perform the review of audit cases.
	8	Quality control support capability	The firm has sufficient quality control human resources to support the audit team.
Independence	9	Percentage of non-audit services	The proportion of non-audit service fees charged to the Group by the firm and its affiliates is consistent with their independence.
	10	Client familiarity	The cumulative number of years that the firm has provided audit services for the Company's financial statements is moderate and does not affect independence.
Supervision	11	External inspection deficiencies and disposition	The quality control and audit cases of the firm are performed in accordance with the relevant laws and regulations and standards.
	12	Number of letters from the competent authorities	The quality control and audit cases of the firm are performed in accordance with the relevant laws and regulations and standards.
Innovation capability	13	Innovative planning or initiatives	The firm has planned initiatives or projects related to the improvement of audit quality.

Note 3: The 2025 information on continuing training for the Corporate Governance Officer(s) is as follows:

Date	Host by	Course title	Hours
2025/10/03	Accounting Research and Development Foundation	Practical Application and Interpretation of Sustainability Policies and Disclosure Standards	6
2025/12/02	Taiwan Investor Relations Association	Global Business Strategies for Taiwanese Enterprises: Key Considerations When Withdrawing from or Downsizing Operations in Mainland China	3
2025/12/16	Taiwan Investor Relations Association	Deconstructing the Risks of Capital Outflows from Mainland China and Potential Response Strategies	3

(IV) Compositions and operations of the Compensation Committee and Corporate Governance and Sustainability Committee:

1. Information of Compensation Committee members

Identity type \ Criteria \ Name		Professional Qualification and Experience	Independent Directors' Independence Status	No. of other listed companies (Compensation Committee member)
Chair	Ralph Chen	Please refer to page 17	Please refer to page 17	1
Member	Cheng-Rong Chiang	Please refer to page 17	Please refer to page 17	1
Member	Hong-Te Lu	Please refer to page 18	Please refer to page 18	1

2. Information on the Operation of the Compensation Committee

(1) There are three members on the Compensation Committee of the Company.

(2) Term of office of current members: from May 28, 2025 to May 27, 2028. In the last year, the Compensation Committee held 2 meetings (A), and the member qualification and attendance are as follows:

Job title	Name	Number of actual attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A) (Note)	Remarks
Chair	Ralph Chen	2	0	100	-
Member	Cheng-Rong Chiang	2	0	100	-
Member	Hong-Te Lu	2	0	100	-.

Other issues to be noted:

I. Scope of responsibilities of the Compensation Committee:

(I) Members of the Committee shall faithfully fulfill the following responsibilities with the attention of good managers, be responsible to the board of directors, and submit their suggestions to the board of directors for discussion:

1.Formulate and regularly review the policies, systems, standards and structures for the performance evaluation and compensation of directors, supervisors and managers.

2.Regularly evaluate and determine the remuneration of directors, supervisors and managers.

(II) When performing the official powers of the preceding paragraph, the remuneration committee shall follow the principles listed below:

1.For the performance evaluation and remuneration of directors, supervisors and managers, references shall be made to the general level of payment in the same industry. The reasonable association with personal performance, company performance and future risks shall be taken into consideration.

2.It shall not produce an incentive for the directors or managerial officers to engage in activity to pursue remuneration exceeding the risks that the Company may tolerate.

3.The proportion of short-term performance bonuses paid to directors and senior managers and the payment time of partial variable salaries shall be determined by considering the industry characteristics and the nature of the company's business.

(III) The salary and remuneration referred to in the preceding two paragraphs include cash remuneration, stock options, stock dividends, retirement benefits or severance payment, various allowances and other measures with substantial incentives.

II. If the board meeting does not adopt or amends the recommendation of the Compensation Committee, state the date, period, content of the proposal, resolution results of the board meeting, and the Company's handling of the opinions of the Compensation Committee (if the compensation adopted by the board meeting is better than the proposal of the Compensation Committee, state the difference and reason): None.

III. In case of any objection or reservation of any member to the resolution of the Compensation Committee with a record or written statement in place, please state the date, period, proposal content, opinions of all members and the handling of the opinions of the members:

IV. The date, the number of the meeting session, the contents of the proposal and the resolution of the remuneration committee meetings in the latest year,
and the company's handling of the opinions of the remuneration committee:

Meeting date	Proposal Contents	Result	Company's Response
4th term 3rd session 2025.03.07	1. Allocation of remuneration of employees, directors and supervisors of the company and its major subsidiaries for 2024.	Approved by all committee members present unanimously.	Submitted to the board meeting and approved by all the directors present.
1st term 4th session 2025.08.14	1. The Company's 2024 distribution of directors' remuneration 2. The Company's 2024 remuneration to managerial officers and employees	Approved by all committee members present unanimously.	Submitted to the board meeting and approved by all the directors present.

3. The Company's Corporate Governance and Sustainability Committee

(1) The Company's Corporate Governance and Sustainability Committee consists of four directors, two of whom are independent.

(2) Term of office of current members: from May 28, 2025 to May 27, 2027.

In the last year, the Corporate Governance and Sustainability Committee held 2 meetings (A), and the member qualification and attendance are as follows:

Job title	Name	Number of actual attendance (B)	Number of attendance by proxy	Actual attendance rate (%) (B/A) (Note)	Main expertise	Remarks
Chair (Independent Director)	Cheng-Rong Chiang	2	0	100	Aerospace engineering Industry experience	
Member (Independent Director)	Ralph Chen	2	0	100	Accounting review	
Member (Director)	Kufn Lin	2	0	100	Operational management Finance/Accounting	
Member (Director)	Wilson Hu	2	0	100	Operational management Industry experience	Resignation on November 30, 2025
Member (Independent Director)	Hong-Te Lu	2	0	100	Business Management	

Other issues to be noted:

I. The scope of authority (responsibility) of the Company's Corporate Governance and Sustainability Committee:

1. To oversee the implementation of corporate social responsibility and sustainable management, and evaluate the implementation status.
2. To review the formulation and amendment of the Company's code of corporate social responsibility, code of corporate governance and code of ethical management, and submit them to the board of directors for resolution.
3. To review the formulation and amendment of the Company's articles of incorporation, rules of procedure for shareholders' meetings, procedures for the election of directors and regulations for board meetings, and to propose such matters to the board of directors for resolution.
4. To review the formulation and amendment of the organizational rules of the functional committees of the Company's Board of Directors, and to submit them to the Board of Directors for resolution.
5. To oversee and direct the Company's participation in various corporate governance evaluations, assessment results and board performance evaluations, and present the evaluation results to the board of directors
6. To evaluate the Board of Directors' information gathering channels, as well as the quality and timeliness of the information obtained
7. To review the governance relationship between the Company and its subsidiaries and other affiliates
8. Any other material matter so required by the company or the Competent Authority.

II. The date, the number of the meeting session, the contents of the proposal and the resolution of the Corporate Governance and Sustainability Committee meetings in the latest year, and the company's handling of the opinions of the Corporate Governance and Sustainability Committee:

Meeting date	Proposal Contents	Result	The Company's handling of the opinions of the Corporate Governance and Sustainability Committee
6th term 2nd session 2025.02.26	1.The implementation status of the work plan for the Corporate Governance and Sustainable Operation Task Force in the second half of 2024 and the drafting of the work plan in 2025 2.Proposal for the Results of the Internal Performance Evaluation of the Board of Directors and Functional Committees for the Year 2024 3.Proposal for the Results of the External Performance Evaluation of the Board of Directors for the Year 2024 4.Proposal for Amendment to the Company's Articles of Incorporation 5.Proposal for Amendment to the Company's Rules of Procedure for Board of Directors Meetings 6.Proposal for tracking the implementation progress of GHG emissions inventories of the Company and its subsidiaries	Approved by all committee members present unanimously.	Submitted to the board meeting and approved by all the directors present.
1st term 3rd session 2025.08.14	1.The Company's corporate governance and sustainability performance for the first half of 2025 2.Proposal for tracking the implementation progress of GHG emissions inventories of the Company and its subsidiaries	Approved by all committee members present unanimously.	Submitted to the board meeting and approved by all the directors present.

(V) Sustainable Development Implementation Status and differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons:

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
I. Has the Company created a governance structure for promotion of sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors appointed executive-level positions with responsibility for such units, and what is the status of the board of directors' supervision?	V		In line with the vision and mission of the Company's ESG policy, the Company established a Sustainability Committee in November 2021. The Committee consists of three independent directors and one director. The Sustainability Team prepares medium- and long-term sustainable development plans, which are reviewed and then reported to the Board of Directors. The Board of Directors reviews and evaluates the plan and makes appropriate recommendations to ensure that sustainable development strategies are fully implemented in the Company's daily operations. The Sustainability Committee serves as a cross-departmental communication platform that integrates all departments' opinions. The task force is established through quarterly meetings and based on issues to identify sustainability issues that are relevant to the Company's operations and stakeholders' concerns. The task force prepares strategies and work directions, plans and implements annual initiatives, and tracks the effectiveness of implementation to ensure that sustainable development strategies are fully implemented in the Company's daily operations. The convener of the Sustainability Committee shall report to the Board of Directors on a semi-annual basis regarding the implementation results of sustainable development and future work plans. The Company held the meeting on March 4, 2026, and the motions included: (1) Identifying issues that require attention and preparing an implementation plan for 2026 (2) Overseeing the implementation of sustainable management issues and evaluating the implementation status.	No difference.

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Explanation</th></tr>
<tr><td></td><td></td><td></td><td>The Company's Board of Directors regularly evaluates the implementation plans and results proposed by the Sustainable Management team, reviews the progress of the plan's objectives, and urges the management to make adjustments when necessary.</td><td></td></tr>
<tr><td>II. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy?</td><td>V</td><td></td><td>The Sustainability Committee continues to stay abreast of domestic and international trends as well as industry developments, focusing on issues related to corporate governance, economic development, environmental protection, and social responsibility, while placing great importance on stakeholders’ concerns. The Company conducts annual risk identification and assessment in accordance with the GRI Standards for sustainability reporting and SASB industry guidelines, and regularly convenes risk meetings to develop countermeasures and review the implementation. The disclosure herein covers the period from January to December 2025, and is compiled based on the principle of materiality. The scope of this assessment includes the Company’s operations and its subsidiaries, with a focus on environmental, social, and governance (ESG) risks and performance. After the materiality analysis, the major risks identified and the response strategies are as follows:<table><tr><td>Environmental aspect</td><td>Climate change response and adaptation</td><td>The Company has established carbon emission reduction targets, tracks and publicly discloses carbon reduction results each year, promotes energy-saving projects, introduces high-efficiency equipment,</td></tr></table></td><td>No difference.</td></tr>
</table>

Item	Implementation Status					Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation			
					and replaces lighting fixtures with LED lights. Increase the proportion of renewable energy use.	
			Social aspect	Occupational safety and health	In 2025, the Mainland China plants obtained "ISO 45001 Occupational Health and Safety Management System" certification, underwent RBA audits, and maintained regularly certification. Fire drills and occupational safety education and training are held regularly each year to enhance awareness of the importance of fire safety and cultivate employees' emergency response and self-safety management capabilities.	
				Customer health and safety	The Company provides clear product labeling and instructions for use to reduce usage risks.	
				Labor	The Company	

<table>
<tr><th rowspan="2">Item</th><th colspan="5">Implementation Status</th><th rowspan="2">Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th colspan="3">Explanation</th></tr>
<tr><td rowspan="4"></td><td rowspan="4"></td><td rowspan="4"></td><td rowspan="2"></td><td>practices and human rights</td><td>complies with international labor regulations and prohibits child labor and forced labor. The Company has established grievance channels to protect employees from discrimination and unfair treatment. The Company promotes diversity and inclusion policies to ensure gender equality and respect for cultural diversity.</td><td rowspan="4"></td></tr>
<tr><td>Talent cultivation and development</td><td>The Company provides employees with continuing education and professional training programs.</td></tr>
<tr><td rowspan="2">Governance aspect</td><td>Customer relationship management</td><td>The Company has established a customer satisfaction survey mechanism to continuously improve service quality.</td></tr>
<tr><td>Business ethics standards</td><td>The Company has established and promoted a code of business ethics</td></tr>
</table>

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			<table><tr><td></td><td></td><td>covering anti-corruption and ethical transactions. The Company has established internal audit and whistleblowing mechanisms to ensure compliance in operations.</td></tr><tr><td></td><td>Supply chain sustainability management</td><td>The Company requires suppliers to comply with environmental and social responsibility standards. The Company has established supplier review and evaluation systems to ensure sustainability performance, and works with suppliers to promote green procurement and carbon reduction plans.</td></tr></table>	
III. Environmental Issues (I) Has the Company established an appropriate environmental management system according to its industrial characteristics?	V		(I) The Company's Mainland China plants implement an environmental management system by establishing management regulations for water pollution, waste, chemicals, and other matters, ensuring that all environmental protection measures can be implemented effectively over the long term.	No difference.

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			Implementation status in 2025: 1. The restricted use of RoHS hazardous substances is regularly inspected to ensure compliance with laws, regulations, and customer requirements. 2. The occurrence rate of major accidents involving fire and chemical leakage was 0. 3. Annual testing of wastewater and noise was completed. 4. Hazardous waste is classified, stored, and managed in accordance with the Waste Management Operating Procedures, and is outsourced for disposal. The Mainland China plants have obtained ISO 14001 Environmental Management System certification, and certain subsidiaries have obtained ISO 50001 certification, demonstrating the Company's commitment to its environmental management policy. The tracking of emission reduction results has been disclosed in the sustainability report and on the Company's website. The ISO 14001 certificate of Foxlink Image Technology Co., Ltd. is valid from November 24, 2020 to December 3, 2026; the ISO 14001 certificate of Wei Hai Fu Kang Electric is valid from March 22, 2024 to March 21, 2027; the ISO 14001 certificate of Foxwell Energy is valid from October 25, 2025 to October 24, 2028; the ISO 14001 certificate of Glory Optics (Yancheng) Co., Ltd. is valid from October 9, 2024 to October 8, 2027; and the ISO 14001 certificate of Glory Science Co., Ltd. is valid from July 3, 2024 to July 2, 2027. The ISO 50001 certificate of Foxlink Image Technology Co., Ltd. is valid from February 6, 2026 to February 5, 2029, and the ISO 50001 certificate of Foxwell Energy is valid from July 30, 2025 to July 29, 2028.	
(II) Is the Company committed to improving energy use efficiency and using renewable materials with low			(II) The Company actively promotes various energy reduction measures, adopts energy saving and	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
impact on the environment?	V		emission reduction initiatives, reduces product energy consumption, to optimize energy use efficiency. We build solar panels to improve the renewable energy efficiency every year. The raw materials used by the Company are all in compliance with the EU RoHS halogen-free specifications, we recycled the packaging materials and minimized the waste generated from the manufacturing process in order to reduce the impact on the environment. For green manufacturing, the Company minimizes unnecessary resource waste and promotes source reduction management measures, while maximizing economic benefits across the upstream and downstream value chain.We create recycling value by recycling the materials for the manufacturing process and developing waste reduction technology.	
(III) Does the Company assess the potential risks and opportunities of climate change for the enterprise now and in the future and take measures to deal with climate-related issues?	V		(III) The Company continues to monitor the risks and opportunities that may arise from climate change, and has incorporated relevant issues into its operational management processes. The Company regularly reviews energy use and carbon emissions, and promotes measures such as energy conservation, carbon reduction, and the introduction of renewable energy, in order to reduce operational risks and seize business opportunities from the low-carbon transition. In the future, the Company will gradually strengthen its governance framework and target setting in accordance with international standards, and disclose the relevant results in its sustainability report.	
(IV) Does the Company prepare statistics of greenhouse gas emissions, water consumption and the total weight of waste in the past two years, and formulate policies for			(IV) The Group conducts greenhouse gas inventories in accordance with the ISO 14064:2018 standard and has obtained third-party verification.	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
energy conservation and carbon reduction, greenhouse gas reduction, water consumption reduction or other waste management?	V		To respond to climate change and promote the Company's sustainable operations, the Company actively builds solar power generation systems and introduces energy-saving equipment, so as to gradually increase the proportion of renewable energy use and achieve its energy transition goals. The Company has long paid attention to water resource protection. In accordance with the ISO 14001 Environmental Management System, the Company implements water conservation management by replacing old pipelines and flushing valves, establishing inspection mechanisms, and introducing air-conditioning cooling water recycling and reuse technologies, in an effort to reduce water loss in facility systems and in employee domestic water use. With the promotion of water-saving technologies and management measures, the increase in production capacity during the year also drove demand for water use, resulting in an overall increase in water consumption of 5.45%, and the annual reduction target of 3% was not achieved. In balancing production capacity growth and resource consumption, the Company will continue to steadily work toward its water reduction targets. All waste is handled and sorted centrally. The Company has designated the administration department as the dedicated management unit in accordance with ISO 14001 environmental management procedures, the administration unit selects qualified suppliers with effective waste handling capabilities and signs recycling contracts to ensure that the waste generated by the Company will not have a significant impact on the environment. In 2025, total waste amounted to 583.43 metric tons,	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			including 5.69 metric tons of hazardous waste and 577.74 metric tons of non-hazardous waste. In 2024, total waste amounted to 557.81 metric tons, including 7.46 metric tons of hazardous waste and 550.35 metric tons of non-hazardous waste. Waste disposal is conducted by local legally qualified suppliers. In 2025, the Company had no environmental violations or fines, and its waste management processes complied with contractual and legal obligations.	
IV. Social Issues (I) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and regulations and International Human Rights Conventions?	V		(I)The Company supports and follows internationally recognized human rights norms and principles such as the United Nations Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, complies with local laws and regulations, takes actions consistent with the Responsible Business Alliance (RBA) Code of Conduct, treats all staff members with dignity and respect, and establishes human rights policies applicable to the Company and its subsidiaries. The Taiwan headquarters and Mainland China manufacturing centers have formulated the “Corporate Social Responsibility Manual”, in which the human rights commitments are as follows: 1. Treat people with dignity and respect, uphold professionalism, and value human rights. 2. Localize management systems and make timely revisions to comply with local laws, regulations, and standards, while respecting the culture and freedom of each region. 3. Respect individuals and provide employees with fair employment and promotion opportunities and a fair working	No difference. No difference.

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			environment, regardless of nationality, gender, religion, educational background, or other external conditions. 4. Value and continuously promote occupational safety, health, and environmental protection. 5. Actively promote the RBA philosophy and continue to fulfill responsibilities for social and environmental protection. The Company values customer needs and strives to achieve customer objectives. The Company upholds the principle that employees must be hired according to their personal characteristics, ability, and suitability for the positions, and that they will not be treated differently regardless their race, nationality or origin, social class, ancestry, religion, physical disability, gender, sexual orientation, family responsibilities, marital status, political opinions, age or other discrimination. In addition, the headquarters and each factory have established management procedure documents such as the "non-coercive, non-discriminatory and anti-harassment regulations". In 2025, a total of 3,317 hours of human rights protection-related training was provided to employees, and 1,673 people completed the training In the future, we will continue paying attention to human rights protection issues and conduct related training sessions to raise awareness of human rights protection and reduce the possibility of related risks. As for child labor and underage workers, in 2025, there were no violations and complaints related to child labor and freedom of association at our factories.	
(II)Has the Company established and implemented reasonable employee welfare measures (including compensation, vacation and other benefits) and properly	V		(II) 1. **Employees' remuneration:** In accordance with the Company's Articles of Incorporation, no less than 6% of the Company's profit for the year shall be appropriated for employee compensation. In order to attract and retain the best	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
reflected the operating performance or results in employee compensation?			talents and reward colleagues for their performance, the Company has connected employee salaries to company performance and designed a competitive compensation structure to attract talents. Employee remuneration has three major sources: fixed salary, year-end bonuses and performance bonuses. In addition to occasional salary adjustments, bonus payments are made annually based on the operating performance of the business unit in order to provide more immediate motivation. The Company provides rewards for R&D and engineering personnel, as well as high-performance and outstanding individuals. A patent proposal and approval bonus incentive is also available to encourage innovative research and development. **2. Employee welfare:** The Company has established an employee welfare committee to provide annual employee welfare funds and to plan and provide quality benefits for employees, such as: birthday cash gifts, major holiday cash gifts, occasional afternoon tea, meal and parking subsidies, employee travel subsidies, lifestyle and art course subsidies, wedding subsidies, maternity subsidies, funeral subsidies, etc. The Company also provides a free health checkup program for its employees. In addition, the Company has a comprehensive leave system so that employees can have a work-life balance. The system includes annual leave, funeral leave, marriage leave, maternity leave, miscarriage leave, paternity leave, maternity examination leave, breastfeeding leave, menstruation leave, and family care leave. In the event of childcare, serious injury or illness, or a major accident that requires a longer leave of absence, employees can	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			apply for leave without pay to take care of both personal and family needs. **3. Workplace diversity and equality:** The Company aims for equal pay for equal work and equal promotion opportunities for men and women. In the Taiwan headquarters, which is mainly engaged in administration and research and development, the ratio of men to women is 60% to 40%; the China plant, which is primarily a manufacturing center, has a 62% to 38% men to women ratio. The composition of the Company is diverse, including different age groups, overseas talents, different industries, academic and other professional backgrounds. **4. Promote gender equality policy** FIT Holding continues to promote a positive and mother-friendly environment in the workplace. The Company provides family care leave, paternity leave for men, menstrual leave for women, maternity exam leave, childbirth leave and the establishment of a nursing room. Additionally, a parental leave without pay mechanism is in place. These measures aim to support employees throughout all stages, from pregnancy and childbirth to parenting, ensuring peace of mind and helping maintain a healthy work-life balance. At the same time, in order to enhance the concept of gender equality and eliminate sexual or gender-based hostility in the workplace, the Company has established sexual harassment prevention measures and complaint channels to provide a work environment free from sexual harassment. **5. Operating performance is reflected in employee compensation:** (1) Article 26 of the Articles of Incorporation: If the Company makes a profit in a year, it shall	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
(III) Does the Company provide a safe and healthy working environment for its employees and conduct regular safety and health education for them?	V		contribute no less than 6% to employees' remuneration.(Among which, no less than 2% of earnings shall be allocated as remuneration to non-executive employees) However, when the Company still has a cumulative loss, it shall reserve the compensation amount in advance. (2) Overall remuneration policy: The Company participates in annual market remuneration surveys and adjusts salaries according to salary levels in the market, economic trends and individual performance in order to maintain overall pay competitiveness. In 2025, the average annual salary adjustment for both management and non-management positions in the Company’s locations in China was 2%. (III) 1.The Company is committed to avoiding major losses caused by occupational safety and fulfilling its corporate social responsibility. Based on the core concept of disaster prevention and disaster control, the Company uses appropriate management tools, mature technologies and available resources to integrate occupational safety and health issues in the factory, propose effective countermeasures, continuously improve and promote the occupational safety culture, strengthen the protection management for employees, and invest more resources in occupational disease prevention to create a zero-hazard environment. 2. In 2025, a total of RMB 883,122 was invested in occupational health and safety in China to improve the health and safety working environment including protective measures and equipment, education and training, and work environment inspection. In 2025, the rate of disabling injury in Taiwan was 0; the rate of	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			disabling injury in China was 0. No major accidents occurred, and there were 0 fire incidents. The Company will continue to maintain the stability and safety of the work environment through regular inspections and hazard identification. 3. To implement protection against occupational safety incidents, create a friendly workplace, and safeguard the safety of all employees and contractors, the Company has actively introduced an occupational safety and health management system. Certain subsidiaries have obtained ISO 45001 certification. The ISO 45001 certificate of Wei Hai Fu Kang Electric is valid from March 22, 2024 to March 21, 2027, and the ISO 45001 certificate of Foxwell Energy is valid from October 25, 2025 to October 24, 2028. The company provides employees with a safe and healthy working environment and regularly conducts safety and health training for employees. The content is as follows: 1. Access control security: The Company has installed surveillance cameras and electronic access control equipment at important internal and external entrances and exits, and strictly controls records of personnel access. The Company has also established the “Plant Access Management Regulations”, “Building Access Control Management Regulations”, and other rules to clearly regulate the entry and exit of personnel, vehicles, and items entering the plants, thereby ensuring a highly secure operating environment. 2. Occupational safety and disaster prevention measures and response: (1) The Company has a "Safety Production Committee" with the person in	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			charge of the China plant as the general convener. Quarterly meetings on safety production are held to study and review major issues related to safety production. (2) New employees must attend labor safety and health training to raise their occupational safety awareness. (3) The Company has in place the "Occupational Health and Safety Management Procedures," "Emergency Response Procedures," "Accident Handling and Investigation Management Measures", etc. which clearly regulate the timely handling and investigation of accidents occurred and existing, in order to minimize the degree of damage and prevent similar accidents from recurring after investigation and review of the causes and prevention methods. (4) Due to the company’s good occupational safety and health control, there were no occupational injury cases this year. 3. Equipment maintenance: (1) According to the Fire Services Act, self-inspection of refuge facilities shall be conducted at least once a month. 12 self-inspection and maintenance operations were completed this year, and a contract was signed with the vendor for bi-monthly inspection and maintenance. (2) In accordance with the Occupational Safety and Health Management Measures, regular maintenance and inspection of various equipment in the working environment have been completed, and environmental testing has been completed twice this year; the results of the environmental testing are in compliance with the requirements of the regulations. (3) An annual inspection on electrical equipment and circuit inspections has been completed, and the results are	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			all in compliance with relevant national safety regulations. The electrical equipment has fusible insurance and leakage protection, the insulation performance is good, and there are reliable grounding or zero-connection protection measures. (4) The Company regulates dangerous machinery and equipment according to the law and conducts detailed inspections to ensure that the equipment is operated safely. The company's dangerous machinery is regularly inspected and maintained in accordance with the "Rules of Operation for Machines and Equipment" to ensure the safety of the use of the equipment. 4. Health and hygiene: (1) New recruits are required to undergo a physical examination before taking up their jobs, while the company assists incumbents in arranging health examinations every two years, and the frequency is superior to that in the regulations. The employee physics and health examination results are analyzed and evaluated by professionals. (2) The Company regularly organizes health and hygiene lectures to improve the employees' relevant health knowledge and health care. (3) The Company implements plans and activities to prevent human hazards and labor overload, protect maternal health, and prevent illegal infringements. (4) The Company has a mother-friendly working environment and has a nursing room available. (5) To prevent workplace violence and sexual harassment, the company has formulated the "Sexual Harassment Prevention and Management Measures," which provides and establishes complaint channels and punishment measures. (6) The Company appoints medical (nursing) personnel to provide on-site services for	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			labor health services. (7) The Company regularly conducts environmental disinfection in the factory. Professionals maintain the environmental cleaning, and deep cleaning is regularly arranged to ensure a healthy working environment. 2 environmental disinfection and cleaning sessions have been completed this year. 5. Insurance: The Company provides employee group insurance, which covers term life insurance, critical illness insurance, accident insurance, accidental medical insurance as well as hospitalization, cancer medical insurance and preferential family insurance. (IV) Our human resources are closely integrated with the future development strategies and goals of the Company. In addition, HR provides annual training for new employees, professional and functional education to strengthen their professional skills and encourage employee to seek for diversified development. (V) The marketing and labeling of the company's products and services are handled in accordance with relevant laws and international standards. The Company also has dedicated personnel and an e-mail box to deal with issues related to company complaints and deal with consumer or customer complaints immediately. (VI) Supplier management policy:When cooperating with new suppliers, suppliers are required to sign a "supply-side social responsibility commitment"; in order to eliminate any unfair, unjust and discriminatory behavior in procurement activities, suppliers are instructed in the contracts that the products traded must comply with international, national and regional laws and regulations related to environmental protection. In the case of a breach of	

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
(IV) Has the Company established an effective career development training program for its employees? (V) Does the Company follow relevant laws and regulations and international standards for customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant policies and grievance procedures to protect the rights and interests of consumers? (VI) Does the Company have a supplier management policy that requires suppliers to follow relevant specifications and their implementation in environmental protection, occupational safety and health or labor human rights issues?	V V V		the procurement contract, the supplier shall be liable for legal responsibility and damage. The key suppliers involved in the cooperation transactions, must comply with the Responsible Business Alliance (RBA) Code of Conduct and sign the Conflict Minerals Declaration in addition to the procurement contract and the "supply-side social responsibility commitment".	
V. Does the Company prepare reports that disclose the company's non-financial information in accordance with the international reporting standards or guidelines? Is the aforesaid report confirmed or guaranteed by a third-party verification unit?	V		The company's 2025 sustainability report follows the latest version of the guidelines (hereinafter referred to as GRI Standards) issued by the Global Reporting Initiative (Global Reporting Initiative, hereinafter referred to as GRI), with accuracy, balance, clarity, comparability, completeness, The 8 principles of sustainability, timeliness, and verifiability are disclosed, and the writing is compiled with reference to international guidelines such as the United Nations Sustainable Development Goals and the Climate-related Financial Disclosure Framework (TCFD). AFNOR Asia Ltd., a third-party verification agency, is entrusted to conduct independent verification according to the AA1000 V3 assurance standard and the first application type (Type 1) in 2018. Please refer to the report for details	The company has formulated the "Code of Practice for Sustainable Development", and the 2025 sustainability report will be uploaded before August 31, 2026.

Item	Implementation Status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Explanation	
			See our website.	
VI. If the Company has its own sustainable development best practice principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies,” please state the implementation status and the differences: No difference. In accordance with the requirements of relevant regulations and standards, the company has formulated the "Corporate Social Responsibility Handbook" and formulated appropriate management plans to ensure that the goals are achieved.				
VII. Any other important information that may help to understand the operation of sustainable development: The Company and its group companies make annual donations to relevant public welfare organizations in Taiwan and charitable institutions in Mainland China, including donating NT$2 million to Hualien County Government for emergency relief and donating one laser welding machine to Weihai Secondary Vocational School. At the same time, the Company launched material donation campaigns, donating clothing, children’s shoes, and daily necessities to local children’s homes and children in Africa. Employees of the Company also actively participate in beach cleanup activities organized by the Group, and the Company regularly holds blood donation activities, giving back to society and contributing through concrete action.				

Climate-related information of listed companies

1. Implementation status of climate-related information

Item	Implementation Status
1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.	● The Corporate Governance and Sustainability Committee is the highest body for the Company's climate change management. The President of the Company serves as the convener and assigns each functional unit to form a risk assessment team. The relevant person-in-charge of the subsidiaries shall identify risks and opportunities in accordance with the Company's Risk Management Policy and Procedures. The Sustainability Committee members shall assist in compiling relevant cross-company information and statistics. Conduct climate change-related risk and opportunity identification at least once a year, assess and manage their financial impact, develop response strategies and set goals based on relevant initiatives, manage actions on climate change risks and opportunities, and report the implementation results to the Board of Directors annually. ● The Board of Directors is responsible for guiding and reviewing climate change risk and opportunity projects, assessment results, response strategies and management performance, and continuously tracking the implementation and status of response measures for high-risk projects. The climate change risk management, strategy, and goal setting were approved by the Board of Directors on August 12, 2022. The Company's Board of Directors regularly evaluates the implementation plans and results proposed by the Sustainability Task Force, reviews the progress of emission reduction targets, monitors risk events, and urges the management to make adjustments when necessary.
2. Describe how the identified climate risks and opportunities affect the Company's businesses, strategies, and finance (short-, medium-, and long-term).	● In 2021, the Company participated in the Cheng Uei Group's Science Based Target initiative (SBTi). Using the year 2021 as the base year and setting the year 2030 as the target year, Scope 1 & 2 absolute emissions are to be reduced by 42% compared to the base year. Referring to the carbon reduction target schedule, short-term risks are defined as less than 3 years, medium-term risks are defined as 3 to 5 years, and long-term risks are defined as more than 5 years. ● Short-, medium-, and long-term risks: 1. Short-term: The extreme weather events result in the increase of raw material costs, which increases the material costs. 2. Mid-term: Increased cost of renewable energy acquisition and transformation to a low-carbon economy. 3. Long-term: Invest in the clean energy industry, strive to achieve the goal of carbon reduction,

Item	Implementation Status
	fulfill our corporate environmental responsibility, and move towards sustainable development. ● Short-, medium-, and long-term opportunities: 1. Short-term: Improve the factory's ability to resist risks and create a circular economy for raw materials. 2. Mid-term: Continue to develop low-carbon technologies, actively cooperate with customers, and improve the image and value of customers' products. 3. Long-term: Invest in the clean energy industry, strive to achieve the goal of carbon reduction, fulfill our corporate environmental responsibility, and move towards sustainable development.
3. Describe the financial impact of extreme climate events and transformation actions.	● The Company has established a climate risk monitoring system to analyze asset resilience and quantify potential losses, ensuring that the Company can steadily manage financial resilience under the impact of extreme climate events. ● Properly manage extreme weather events and risks associated with the transformation to a low-carbon economy, incorporate climate change risks into operational decision-making, fully respond to the trend of energy conservation and carbon reduction, and carry out financial planning to solve climate risks and complete the transformation.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	● The Board of Directors assigns the Sustainability Committee to manage climate issues. Based on the climate-related risk topics collected, the Committee adopts the Task Force on Climate-related Finan cial Disclosures risk framework to identify, analyze, and track the implementation status of climate change-related initiatives/actions, taking appropriate mitigation and adaptation measures based on the likelihood and impact severity of climate risks. ● Led by the Sustainability Task Force - Environmental Sustainability Group, the management process for prioritizing risks and opportunities related to climate change based on "impact severity" and "likelihood of occurrence" ensures that significant climate-related risks/opportunities are appropriately assessed and managed.
5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	The scenario analysis shows that the Company sets 2021 as the base year and adopts an emission scenario whose absolute carbon reduction must meet the 1.5°C target. The source of the scenario is IPCC AR6(2021), Absolute contraction, and the main financial impact comes from the installation of carbon reduction equipment. Procurement of renewable energy power certificates increases operating costs.
6. If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and	The Company follows the low-carbon operation management indicators, and through the construction of solar energy equipment, the factories in mainland China use green energy. As of December 2025, the green energy consumption was 1,823,121 (kWh), resulting in an emission reduction of 705.4 tCO_2e.

Item	Implementation Status
targets used to identify and manage physical risks and transformation risks.	
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	The Company has not yet used internal carbon pricing as a planning tool.
8. If climate-related goals are set, information should be provided on the activities covered, greenhouse gas emission scopes, planning timelines, and progress achieved each year. If carbon offsetting or Renewable Energy Certificates (RECs) are used to achieve these goals, details should be provided on the source and quantity of offset carbon emissions or the number of RECs exchanged.	The Company adheres to the Cheng Uei Group's greenhouse gas emissions reduction target (hereinafter referred to as the carbon reduction target), and commits to pass the STBi, aiming to reduce the absolute emissions of Scope 1 & 2 by 42% by 2030 compared to the base year of 2021. Scope 3: Reduce emissions by 25% from the base year, 2021, from the purchase of goods, services, and sales. Net-zero emissions by 2040.
9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and concrete action plans (indicated in 1-1 and 1-2 separately).	● Reduce the absolute emissions of Scope 1 & 2 by 42% in 2030 compared to the base year of 2021 . ● The following energy-saving and carbon reduction strategies are implemented under the greenhouse gas reduction program: 1. Implement lighting control in the office during lunch breaks and overtime hours. 2. Plan for eco-friendly and energy-saving light tubes and motion sensor lights to reduce energy waste. 3. Promote energy conservation by turning off lights and computers when leaving work, and regularly shutting off unnecessary power sources. 4. Indoor air conditioning is set at 26 Celsius in summer and 28 Celsius in winter to reduce energy waste. 5. Regularly inspect office energy equipment and prioritize purchasing high-efficiency products with eco-friendly and energy-saving labels. 6. Encourage employees to take public transportation more often, or adopt ride-sharing, or set up video conferences to reduce transportation carbon emissions.

1-1 GHG inventory and assurance of the Company in the last 2 years

1-1-1 Greenhouse Gas Inventory Information

Describe the greenhouse gas emission volume (tCO_2e), intensity (tCO_{2e} /NTD million), and data coverage for the most recent two years.
● Coverage scope of greenhouse gas emissions for 2024: FIT Holding Co., Ltd, 4F, No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City 236 1.Scope 1: The total emission amount is 1.7715 tCO2e and the intensity is 0.001502. 2.Scope 2: The total emission amount is 6.7879 tCO2e and the intensity is 0.005758. 3.Scope 3: The total emission amount is 4.0023 tCO2e and the intensity is 0.003395. Note: 2024 revenue: 1,178.79 (NTD million) ● Coverage scope of greenhouse gas emissions for 2025: FIT Holding Co., Ltd, 4F, No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City 236 1. Scope 1: The total emission amount is 2.3753 tCO2e and the intensity is not applicable. 2. Scope 2: The total emission amount is 7.9985 tCO2e and the intensity is not applicable. 3. Scope 3: The total emission amount is 4.6710 tCO2e and the intensity is not applicable. Note: The Company is an investment holding company, and its operating revenue and costs are derived from the profit or loss of its invested subsidiaries. In 2025, the Company recognized investment losses as operating costs and had no operating revenue; therefore, intensity is not applicable.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance in the last two years, including the scope of assurance, institutions of assurance, standards of assurance, and assurance opinions.
● 2024 Coverage scope: FIT Holding Co., Ltd, 4F, No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City 236 Assurance institution: AFNOR Asia Ltd Assurance standards: ISO 14064-1: 2018 Assurance opinion: Unqualified opinion ● 2025 Coverage scope: FIT Holding Co., Ltd, 4F, No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City 236 Assurance institution: AFNOR Asia Ltd Assurance standards: ISO 14064-1: 2018 Assurance opinion: Unqualified opinion

1-2 Greenhouse gas reduction targets, strategy, and concrete action plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.
The Company has established greenhouse gas reduction targets and disclosed them in its sustainability report. Taking 2021 as the base year and 2030 as the target year, the Company aims to reduce absolute Scope 1 and Scope 2 emissions by 42% compared with the base year, reduce Scope 3 emissions from purchased goods and services and the use of sold products by 25% compared with the 2021 base year, and achieve net-zero emissions by 2040. In response to global climate change trends and net-zero carbon emission targets, the Company has formulated greenhouse gas reduction strategies and concrete action plans, and is committed to improving energy efficiency in its operations and reducing carbon emissions. In terms of operational management, the Company continues to promote energy-saving improvement measures, including replacing high-energy-consuming facilities and improving lighting efficiency, thereby effectively reducing electricity waste. At the same time, the Company has installed photovoltaic equipment at its plants to promote solar power generation, increase the proportion of renewable energy use, and further reduce reliance on conventional electricity. The Company also actively deepens its internal carbon reduction culture and encourages the conservation of office resources, such as retaining documents primarily in electronic form and using recycled paper to reduce paper waste. Through comprehensive actions, the Company implements sustainable operations and climate risk management.

(VI) Performance of ethical corporate management and differences from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons:

Evaluation items	Operation status			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons
	Yes	No	Explanation	
I. Establishment of ethical corporate management policy and plans (I) Does the Company have an ethical corporate management policy approved by the board of directors, and clearly state the ethical corporate management policy and practice in the internal regulations and external documents, as well as the commitment of the board of directors and senior management to actively implement the corporate management policy?	V		(I) The Company has established a "Code of Ethical Management" which was approved by the Board of Directors. The "Corporate Governance and Sustainability Committee" under the Board of Directors and its affiliated "Corporate Governance Group" are responsible for promoting the Group's ethical management, anti-bribery and compliance with laws and regulations, as well as assisting the Board of Directors and the management in formulating and monitoring the implementation of ethical management policies and preventive programs to ensure the implementation of the Code of Conduct for Ethical Management, and annually	

Evaluation items	Operation status			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons
	Yes	No	Explanation	
(II) Has the Company established an evaluation mechanism for the risk of unethical behavior, regularly analyzed and evaluated the business activities with high unethical behavior risk within the business scope, and formulated a plan to prevent unethical behavior accordingly, which at least covers the preventive measures for the behaviors in paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"? (III) Does the Company stipulate the operating procedures, behavior guidelines, and disciplinary and grievance systems in its unethical behavior prevention plan and implement them, and regularly review and revise the plan?	V V		reporting its implementation status to the Board of Directors. (II) In order to ensure the implementation of ethical corporate management, all employees of the companies in the group have signed the "Integrity Commitment Letter" to prevent through the inspection mechanism of the internal audit unit the occurrence of unethical business activities and bribery giving and taking, and regular reviews are conducted. (III) During the regular inspection, the internal audit unit also includes in its inspection whether there is any unethical behavior internally. Employees with unethical behaviors will be punished in accordance with the "Employee Reward and Punishment Measures" based on the circumstances and impact.	No difference.
II. Implementation of ethical corporate management (I) Does the Company assess its counterparties' ethical corporate management records and specify the ethical corporate management terms in the contracts it enters into with them? (II) Has the Company set up a dedicated unit under the board of directors to promote ethical corporate management, and regularly (at least once a year) report to the board of directors its ethical corporate management policy and plan to prevent unethical behavior as well as its supervision of the implementation?	V V		(I) The Company and its suppliers have signed the "Manufacturer's Integrity Commitment." When signing the contract, the rights and obligations of both parties are specified in detail, and all suppliers are required to abide by them. (II) The Company has established a "Code of Ethical Management" which was approved by the Board of Directors. The "Corporate Governance and Sustainability Committee" under the Board of Directors and its affiliated "Corporate Governance Group" are responsible for promoting the Group's ethical management, anti-bribery and compliance with laws and regulations, as well as assisting the Board of Directors and the management	The company is in compliance with the

Evaluation items	Operation status			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons
	Yes	No	Explanation	
			in formulating and monitoring the implementation of ethical management policies and preventive programs to ensure the implementation of the Code of Conduct for Ethical Management. The committee reports its implementation status to the Company's Board of Directors each year, most recently on August 14, 2025. See page 73 of this Annual Report for the status of the Company's ethical management in 2025.	second item, and there is no difference from the rest.
(III) Does the Company have a conflict of interest prevention policy to provide appropriate channels for explanation and implement it?	V		(III) The Company's employees have signed the "Employee Integrity Commitment Letter," and complaint channels are available. For any violations and petitions, employees can report to their direct supervisors, Human Resources or the audit unit.	
(IV) Has the Company established an effective accounting system and internal control system for the implementation of ethical corporate management, and has the internal audit unit, according to the assessment results of the risk of unethical behavior, drawn up relevant audit plans to check the status of unethical behavior prevention accordingly, or entrusted an independent auditor to carry out the audit?	V		(IV) The Company has established an effective accounting system and internal control system, and formulates an internal audit plan every year. According to the audit plan, the internal audit unit implements various audit operations; in case of special circumstances, special inspections will be arranged separately.	
(V) Does the Company regularly conduct internal and external ethical corporate management?	V		(V) The Company has a code of conduct for ethical management; its employees and suppliers have signed integrity pledges, and the Company also regularly educates its staff on ethical management-related regulations. For information on ethical corporate management education and training, please refer to page 73 of this annual report.	

Evaluation items	Operation status			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons
	Yes	No	Explanation	
III. Operation of the company's accusation system (I) Does the company have a specific accusation and reward system, establish a convenient accusation channel, and assign appropriate personnel to the accused person? (II) Has the Company established the standard operating procedures for the investigation of accused matters, follow-up measures after investigation and the relevant confidentiality mechanism? (III) Does the Company take measures to protect the accuser from improper treatment due to the accusation?	V V V		(I)The Company has a dedicated line and mailbox for appeals and has dedicated personnel to handle related affairs. (II) The Company has established operating procedures and related confidentiality mechanisms for accepting accusation matters. (III)The Company protects the identity of the accuser and avoids improper handling and threats to him/her due to the accusation.	No difference.
IV. Enhancement of information disclosure Does the Company disclose the content and promotion effect of its ethical corporate management best practice principles on its website and MOPS?	V		The Company discloses its corporate culture and business policies on its website and ethical management information on the Market Observation Post System.	No difference.
V. If the company has its own ethical corporate management best practice principles in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, please state the differences between its operation and the principles: The Company has established its "Ethical Corporate Management Best Practice Principles", which is not materially different from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies".				
VI. Other important information helpful to understand the company's ethical corporate management operation: (such as the company's review and amendment of the ethical corporate management best practice principles) The company has formulated relevant prevention plans to prevent unethical behaviors from occurring. The prevention plans formulated shall comply with the relevant laws and regulations of where the company and the group companies and organizations operate.				

The Company's 2025 ethical management status is as follows:

Item	Content
Supplier Commitment	●All of the Company's suppliers shall sign the "Vendor Integrity Pledge" (100%).
Education and Training	● Conduct educational training and awareness programs at least twice annually for current directors, managers, and employees on the "Regulations Governing the Prevention of Insider Trading," the "Procedures for Handling Material Non-Public Information," and related laws and regulations. For newly appointed directors and managers, provide an "Insider Regulatory Compliance Handbook" upon assuming office, which includes guidance on insider reporting obligations and prohibitions against insider trading. ●Integrity management was incorporated into the onboarding training program for new hires, with a total of 126 participants and 250 training hours. ● Education and training related to ethical corporate management: (1) "Trade Secrets Act and Practical Case Analysis, and Confidentiality Obligations Awareness" — 16 participants, totaling 24 hours (2) "Ethical Management and Sustainable Development" — 30 participants, totaling 90 hours (3) "RBA Social Responsibility Training" — 569 participants, totaling 1,138 hours
Commitment	●All employees shall sign the "Employee Integrity Pledge" upon joining the Group (100%).
	●New directors shall sign material information confidentiality agreements upon assuming office.
Education	●As new directors and managers take office, the Company educates them on various laws and regulations and promotes the concept of ethical management from time to time.
	●The Company explicitly stipulates in Article 10 of its "Corporate Governance Best Practice Principles" that it shall respect shareholders' right to know, prevent insider trading, and strictly comply with relevant information disclosure regulations. Insiders of the Company are prohibited from trading the Company's shares from the time they become aware of the Company's financial reports or related operating results. In addition, directors are prohibited from trading their shares during the closed period, which is 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of each quarterly financial report. In 2025, reminders were issued to directors and managers on February 5, April 18, July 29, and October 30, respectively, advising them not to trade the Company's shares during the closed periods preceding the announcement of the annual and quarterly financial reports.
	●We communicate ethics and confidentiality responsibilities to employees through bulletin boards.
	●Whistleblowing mechanism - email: FITH_3712@fit-holding.com

(VII)Other important information which may improve the understanding of the operation of the company's corporate governance: None.

(VIII) Implementation status of internal control system:

1. Internal Control Statement: Please refer to the Market Observation Post System (MOPS) > Individual Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement.
   Website: https://mops.twse.com.tw/mops/#/web/t06sg20
2. If an independent auditor is entrusted with auditing the internal control system, the independent auditor's report shall be disclosed: None.

(IX) Important resolutions of shareholders' meetings and board meetings in the most recent year and as of the date of printing of the annual report:

1. Board resolutions in 2025 and through March 31,2026

Date	Important resolutions
2025.03.07	1. Approved the Company's 2025 business plan. 2. Approved the Company's and its important subsidiaries' allocation of remuneration of employees, directors and supervisors for 2024. 3. Approved the Company's 2024 financial statements and business report.

Date	Important resolutions
	4. Approved the Company's 2024 earnings distribution plan. 5. Approved the replacement of the CPA and the assessment of the CPA's independence and suitability 6. Approved the Company's proposed endorsement and guarantee for its subsidiaries POWER QUOTIENT INTERNATIONAL CO., LTD and GLORY SCIENCE CO., LTD. 7. Approved the contract signing with financial institutions for credit lines and the application for foreign exchange hedging credit with banks. 8. Approved the Company's 2024 "Internal Control System Effectiveness Assessment" and "Internal Control System Statement". 9. Approved the amendments to the Company's salary cycle and the scope of junior employees 10. Approved the amendment to the Company's Articles of Incorporation 11. Approved the amendment to the Company's "Board Meeting Rules of Procedure" 12. Approved the amendment to the Company's "Organizational Rules of the Audit Committee" 13. Approved the re-election of the Company's directors upon the expiration of the term of office. 14. Approval of the nomination and review of the list of director (including independent director) candidates 15. Approved the release of non-competition restrictions for the newly elected 4th term of directors of the Company and their representatives. 16. Approved the related matters of the Company's 2025 Annual General Meeting of Shareholders and its motions.
2025.05.06	1. Approved the Company's consolidated financial report for the third quarter of 2025.
2025.05.28	1. The appointment of the Chairman of the Company 2. The proposal to appoint the 4th term of Compensation Committee members 3. The appointment of the Company's 3rd term of the Corporate Governance and Sustainable Development Committee
2025.08.14	1. Approved the Company's consolidated financial report for the second quarter of 2025. 2. Approved the Company's 2024 distribution of directors' remuneration. 3. Approved the Company's 2024 remuneration to managerial officers and employees. 4. Approved the Company's 2024 sustainability report.
2025.11.14	1. Approved the Company's consolidated financial report for the third quarter of 2025. 2. Approved the cumulative reduction of the Company's shareholding in Foxwell Power Co., Ltd., a subsidiary of Shinfox Energy Co., Ltd., by 10% or more. 3. Approved the company's 2026 internal audit plan. 4. Approved the amendment to the Company's "Operational Procedures for Acquisition and Disposal of Assets"
2025.12.01	1. Approved the change of the Company's President 2. Approved the release of the Company's manager from the prohibition of competition
2026.02.06	1. Approved the cumulative reduction of the Company's shareholding in Foxwell Power Co., Ltd., a subsidiary of Shinfox Energy Co., Ltd., by 10% or more
2026.03.13	1. Approved the Company's 2026 business plan. 2. Approved the Company's 2025 self-prepared financial statements 3. Approved the replacement of the CPA and the assessment of the CPA's independence and suitability 4. Approved the Company's 2025 "Internal Control System Effectiveness Assessment" and "Internal Control System Statement" 5. Approved the amendments to the Company's definition of the scope of non-executive employees 6. Approved the convening of the Company's 2026 annual shareholders' meeting and related proposals 7. Approved the application for credit facilities from financial institutions and bank foreign exchange hedging facilities. 8. Approval of the appointment of one member to the Corporate Governance and Sustainability Committee
2026.03.30	1. Approved the Company's 2025 financial statements and business report. 2. Approved the Company's Statement of Appropriation of Earnings for 2025. 3. Approved the Company's and its important subsidiaries' allocation of remuneration of employees, directors and supervisors for 2025.

2. Resolutions made by all attending shareholders at the general shareholders' meeting on May 28, 2025 and the status of their implementation

Important resolutions	Implementation Status
Approved 2024 Business Report and financial statements of the Company.	●The relevant financial statements have been filed with the competent authority for reference , announcement and declaration in accordance with the Company Act and other relevant laws and regulations.
Approved 2024 earnings distribution of the Company.	The earnings distribution (including cash dividends resolved by the Board of Directors to distribute and reported to the shareholders' meeting) of NT$2 per share cash dividends, set July 28, 2024 as the ex-dividend date, has been fully distributed on August 16, 2024.
Approved the amendment to the Company's Corporate Charter (Articles of Incorporation).	The change registration was filed with the Administration of Commerce, MOEA in accordance with regulations, and was approved for registration on July 25, 2025.
Approved the election of the directors. List of Elected Directors: Representative of Foxlink International Investment Co., Ltd.: T. C. Gou, Kufn Lin Representative of Hsin Hung International Investment Co., Ltd. Jeffrey Cheng, Hwee Kian Lim Representative of Foxlink Taiwan Investment Co., Ltd.: Wilson Hu, Semi Wang Independent directors: Ralph Chen, Cheng-Rong Chiang, Hong Lu	The change registration for the election of directors of the current term was filed with the Administration of Commerce, MOEA in accordance with regulations, and was approved for registration on July 25, 2025.
Approved the release of non-competition restrictions for newly elected directors and their representatives of the Company.	Effective after the resolution of the shareholders' general meeting, and a material information announcement will be made on the Market Observation Post System.

(X) In the most recent year and as of the date of printing the annual report, if the directors or supervisors have different opinions on the important resolutions passed by the board of directors' meeting with recorded or written statements in place, the main contents are: None.

IV. Certified Public Accountant Fee Information

Certified Public Accountant Fee Information

Unit: NT$ thousand

Accounting Firm	Name of independent auditor	Audit period	Audit fee	Non-audit fee	Total	Remarks
PwC Taiwan	Hsiao-Zi, Zhou Kuan-Hung,Lin	January 1, 2025 - December 31, 2025	2,650	750	3,400	

Note: Non-audit fees include audit of annual income tax returns, financial report translation and consultation service fees.

(I) If the accounting firm is changed and the audit fee paid in the year of change is less than that in the year before the change, disclose the audit fees before and after the change and reason: None.

(II) If the audit fee is reduced by more than 10% compared with the previous year, disclose the amount reduced, percentage and reason: None.

V. Change of Independent Auditor:

(1) Former independent auditors

<table>
<tr><td>Date of Change</td><td colspan="4">January 1, 2025</td></tr>
<tr><td>Reasons and Explanation of Changes</td><td colspan="4">Due to the internal management requirements of the engaged firm, PricewaterhouseCoopers, the certifying CPAs were changed from Hsiao-Zi Zhou and Kuan-Hung Lin to Se-Kai Lin and Kuan-Hung Lin.</td></tr>
<tr><td rowspan="3">State Whether the Appointment is Terminated or Rejected by the Consignor or CPAs</td><td colspan="2">Counterparty / Status</td><td>Certified Public Accountant</td><td>Consignor</td></tr>
<tr><td colspan="2">Appointment terminated automatically</td><td>-</td><td>-</td></tr>
<tr><td colspan="2">Appointment rejected (discontinued)</td><td>-</td><td>-</td></tr>
<tr><td>The Opinions Other than Unmodified Opinion Issued in the Last Two Years and the Reasons for the Said Opinions</td><td colspan="4">None</td></tr>
<tr><td rowspan="6">Is There Any Disagreement in Opinion with the Issuer</td><td rowspan="4">Yes</td><td></td><td colspan="2">Accounting principle or practice</td></tr>
<tr><td></td><td colspan="2">Disclosure of financial statements</td></tr>
<tr><td></td><td colspan="2">Auditing scope or procedures</td></tr>
<tr><td></td><td colspan="2">Others</td></tr>
<tr><td>None</td><td colspan="3">✓</td></tr>
<tr><td colspan="4">Explanation</td></tr>
<tr><td>Supplementary Disclosure (Disclosures Specified in Article 10.6.1.4-7 of the Standards)</td><td colspan="4">None</td></tr>
</table>

(2) Successor independent auditors

Accounting Firm	PwC Taiwan
Name of independent auditor	Lin, Se-Kai、Lin, Kuan-Hung
Date of Engagement	January 1, 2026
Consultation on the accounting treatment or accounting principles of specific transactions and the opinions that may be issued on the financial reports prior to the appointment, and the result of consultation	None
Written opinions of the successor CPA on matters of disagreement with the predecessor CPA	None

(3) The reply of former CPAs on Article 10.6.1 and Article 10, Paragraph 6, Item 1 and Item 2-3 of the Standards: None.

VI. Whether the chairman, president, or manager in charge of financial or accounting affairs of the company has worked in the firm of the independent auditor or its affiliated enterprises in the past year: None.

VII. Equity transfer and equity pledge by directors,managers, and shareholders with a shareholding ratio of more than 10%:

(I) Changes in shareholdings of directors, managers and major shareholders

Unit: share

Job title	Name	2025		2026 as of April 25	
		Increase (decrease) of shares held	Increase (decrease) of shares pledged	Increase (decrease) of shares held	Increase (decrease) of shares pledged
Director and major shareholder	Foxlink International Investment Ltd.	0	0	0	0
Chairman of the board	Corporate representative: TC Gou	0	0	0	0
Director, CFO and Corporate Governance Officer	Corporate representative: Kufn Lin	0	0	0	0
Director	Hsin Hung International Investment Co., Ltd.	0	0	0	0
Director	Corporate representative: Jeffrey Cheng	0	0	0	0
Director	Corporate representative: Hwee Kian Lim	0	0	0	0
Director	Foxlink Taiwan Industry Co., Ltd.	0	0	0	0
Director and President	Corporate representative: Vivien Liu	0	0	0	0
Director	Corporate representative: Semi Wang	0	0	0	0
Independent Director	Ralph Chen	0	0	0	0
Independent Director	Cheng-Rong Chiang	0	0	0	0
Independent Director	Hong Te Lu	0	0	0	0

(II) The counterparty of share transfer or share pledge is a related party: None.

VIII. Information on the relationship among the top ten shareholders in terms of shareholding ratio who are related persons, spouses or second-tier relatives:

NAME	CURRENT SHAREHOLDING		SHAREHOLDINGS OF SPOUSE AND MINOR CHILDREN		SHAREHOLDINGS IN THE NAMES OF OTHERS		NAMES AND RELATIONSHIPS OF THE TOP TEN SHAREHOLDERS WHO ARE RELATED PERSONS, SPOUSES OR SECOND-TIER RELATIVES		REMARKS
	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Name	Relationship	
Foxlink International Investment Co., Ltd. Representative: T.C. Gou	58,303,464	23.68%	-	-	-	-	Hsin Hung International Investment Co., Ltd.	The Chairman is the same	
							Fulian International Investment Co., Ltd.	The Chairman is the spouse	
	-	-	-	-	-	-	Cheng Fa Investment Co., Ltd. Tai Fu International Investment Co., Ltd	Within 2nd-degree relatives	
Chi-De Investment Co., Ltd. Representative: Vivien Liu	21,055,687	8.55%	-	-	-	-	Foxlink Taiwan Investment Co., Ltd.	The Chairman is the same	
	5,248	0.00%	-	-	-	-			
Fu Uei International Investment Ltd. Representative: Kufn Lin	14,690,257	5.97%	-	-	-	-			
	6,310	0.00%	-	-	-	-			
Chao Sung Investment Co., Ltd. Representative: Jianzhi Lin	6,270,000	2.55%	-	-	-	-	-	-	
	-	-	-	-	-	-			
Hsin Hung International Investment Co., Ltd. Representative: T.C. Gou	5,419,329	2.20%	-	-	-	-	Foxlink International Investment Ltd.	The Chairman is the same	
							Fulian International Investment Co., Ltd.	The Chairman is the spouse	
	-	-	-	-	-	-	Cheng Fa Investment Co., Ltd.	Within 2nd-degree relatives	

Fulian International Investment Co., Ltd. Representative: Yu-Chen Luo	4,197,772	1.71%	-	-	-	-	Foxlink International Investment Ltd. Hsin Hung International Investment Co., Ltd.	The Chairman is the spouse	
	-	-	-	-	-	-	Cheng Fa Investment Co., Ltd. Tai Fu International Investment Co., Ltd.	Within 2nd-degree relatives	
Yung-Pin Lin	3,030,000	1.23%	-	-	-	-	-	-	
Foxlink Taiwan Investment Co., Ltd. Representative: Vivien Liu	2,771,276	1.13%	-	-	-	-	Chi-De Investment Co., Ltd.	The Chairman is the same.	
	5,248	0.00%	-	-	-	-			
Cheng Fa Investment Co., Ltd. Representative: Freddy Gou	1,766,000	0.72%	-	-	-	-	Foxlink International Investment Ltd. Hsin Hung International Investment Co., Ltd. Fulian International Investment Co., Ltd.	Within 2nd-degree relatives	
	-	-	-	-	-	-	Tai Fu International Investment Co., Ltd.	The Chairman is the same.	
Tai Fu International Investment Co., Ltd. Representative: Freddy Gou	1,749,836	0.71%	-	-	-	-	Foxlink International Investment Ltd. Hsin Hung International Investment Co., Ltd. Fulian International Investment Co., Ltd.	Within 2nd-degree relatives	
	-	-	-	-	-	-	Cheng Fa Investment Co., Ltd.	The Chairman is the same.	

IX. The number of shares held by the company, its directors,managers, and the company's indirectly controlled enterprises in the same reinvested enterprise, and the consolidated shareholding ratio:

December 31, 2025
Unit: share; %

Reinvested enterprises(Note)	Investment of the company		Directors, managers, and the company's direct or indirectly controlled enterprises'		consolidated number of	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
Glory Science Co.,Ltd.	35,000,001	100%	0	0%	35,000,001	100%
Foxlink Image Technology Co., Ltd.	164,993,974	100%	0	0%	164,993,974	100%
Power Quotient International Co., Ltd.	444,690,529	100%	0	0%	444,690,529	100%
Shih Fong Power Co., Ltd.	37,500,000	16.30%	79,800,000	34.70%	117,300,000	51%
Synergy Co., Ltd.	3,676,000	2.30%	80,001,000	50%	83,677,000	52.30%

Note: Equity-method investments.

III. Fund Raising Status

I. Capital and shares

(1) Capitalization

1. Capitalization

April 25, 2025

Unit: thousand shares; NT$ thousand

Year and month	Issue price (NT$)	Authorized share capital		Capital stock		Remarks		
		Number of shares	Amount	Number of shares	Amount	Capitalization	Share capital paid with assets other than cash	Reference number of approval
October 2018	NT$10	300,000	3,000,000	246,242	2,462,421	Initial investmen NT$2,462,421 thousand	None	October 1, 2018 ref. Jing-Shou-Shang No. 10701125670

2. Types of shares issued

April 25, 2025

Unit: share

Shares Type	Authorized share capital				Remarks
	Outstanding shares (Note)	Unissued shares	Reserved shares for the issuance of employee stock options	Total	
Common shares	246,242,146	23,757,854	30,000,000	300,000,000	

Note: Listed shares.

3. Information related to the blanket declaration system: Not applicable.

(II) List of major shareholders

April 25, 2026
Unit: share

Shares / Shareholder's Name	Number of shares held	Shareholding ratio
Foxlink International Investment Co., Ltd.	58,303,464	23.68%
Chi-De Investment Co., Ltd.	21,055,687	8.55%
Fu Uei International Investment Ltd.	14,690,257	5.97%
Chao Sung Investment Co., Ltd.	6,270,000	2.55%
Hsin Hung International Investment Co., Ltd.	5,419,329	2.20%
Fulian International Investment Co., Ltd.	4,197,772	1.71%
Yung-Pin Lin	3,030,000	1.23%
Foxlink Taiwan Investment Co., Ltd.	2,771,276	1.13%
Cheng Fa Investment Co., Ltd.	1,766,000	0.72%
Tai Fu International Investment Co., Ltd.	1,749,836	0.71%

(III) Company dividend policy and implementation status

1. Dividend policy:

The Company's dividend policy is to distribute the company's distributable earnings up to 90% to shareholders in the form of dividends. According to the future capital expenditure budget and capital demand situation, the cash dividend of the company's dividends will not be less than 20%.

2. Dividend distribution proposal at the shareholders' meeting:None.

(IV) Impact of the stock dividend distribution proposed by the shareholders' meeting on the Company's operating performance and earnings per share: Not applicable.

(V) Remuneration of employees, directors and supervisors

1. The amount or range of the remuneration of employees, directors and supervisors as stated in the company's articles of association:

If the company makes a profit during the year (the so-called profit refers to the profit before tax minus the distribution of remuneration of employees, directors and supervisors), no less than 6% of it shall be allocated as employees' remunerationof (which no less than 2% of the profits shall be allocated as compensation to grassroots employees) and no more than 3 % as the directors' remuneration. However, when the Company still has a cumulative loss, it shall reserve the compensation amount in advance.

The employee remuneration mentioned in the preceding paragraph can be paid in stocks or cash. The payment objects include employees of controlling or affiliated companies who meet certain conditions. The board of directors is authorized to make a resolution on the conditions and distribution methods. Directors' remuneration can only be paid in cash.

2. The basis for the estimatedamount of remuneration for employees, directors and supervisorsin the current period, the calculation basis for the number of shares of employees' remuneration distributed in stock, and the accounting treatment if the actual distribution amount is different from the estimated amount:

The basis for the estimated amount of remuneration for employees, directors and supervisors is that If the company makes a profit during the year (the so-called profit refers to the profit before tax minus the distribution of remuneration of employees, directors and supervisors), no less than 6% of it shall be allocated as employees' remuneration and no more than 3 % as the directors' remuneration. However, when the Company still has a cumulative loss, it shall reserve the compensation amount in advance. If the shareholders' meeting decides to pay shares as employee dividends, the number of stock dividends is determined by dividing the amount of the resolved remuneration by the fair value of the stock. The fair value of the stock is calculated based on the closing price on the day before the resolution of the shareholders' meeting of the following year while taking into consideration the effect of ex-stock or ex-cash dividend. However, if there is a discrepancy between the actual distribution amount by the resolution of the shareholders' meeting and the estimated amount, it will be listed as the income in the following year.

3. Remuneration distribution approved by the board meeting:

(1) Cash distribution of NT$0 for employees' compensation and NT$10 for directors' remuneration.

(2) The amount of employees' remuneration distributed in stock and its proportion of the total net profit after tax and total employees' remuneration in the individual financial report for the current period: Not applicable.

4. The actual distribution of the remuneration of employees, directors and supervisors in the previous year (including the number of shares distributed, amount and stock price); if there are differences between the recognized remuneration of employees, directors and supervisors, state the differences, reasons and handling: In 2024, the Company recognized NT$73,000,000 for employee compensation and NT$10,695,000 for director remuneration.

However, the actual amount of employee compensation and director compensation for the year was NT$73,000,000 and NT$10,695,000, respectively. The difference between the actual distribution and the amount recognized was recorded as profit or loss in the following year.

(VI) The company's buyback of its shares: None.

II. Corporate bonds: None.

III. Preferred shares: None.

IV. Handling of overseas depositary receipts: None.

V. Handling of employee stock option certificates

(I) Processing of the company's unexpired employee stock options and its impact on shareholders' equity: None.

(II) As of the publication date of the annual report, the names, acquisition and subscription status of the managers who obtained employee stock option certificates and the top ten employees who obtained employee stock options certificates that can be converted into the largest number of shares: None.

(III) Issuance of new shares with restricted employee rights: None.

(IV) As of the publication date of the annual report, the names, acquisition and subscription status of the managers who obtained new shares with restricted employee rights, and the top ten employees who obtained employee stock options certificates that can be converted into the largest number of shares: None.

VI. Handling of M&A or receiving shares of other companies for issuing new shares: None.

VII. Implementation status of fund utilization plan: None.

Four. Operation Overview

I. Business Content

(I) Business Scope

1. The main content of the Company's business

The main business of the Group is the production, manufacturing and trading of optical instrument components, computer peripheral components, 3C products, image scanners and multi-function printers, power plant investment and development, and clean energy services.

2. Business Proportions

The business proportions of the various products of the company in 2025 are as follows:

Product	Business turnover (NT$ thousand)	Proportion
Energy Service	26,057,104	79.39%
System and peripheral products	4,768,191	14.53%
3C retail and peripheral products	1,726,801	5.26%
3C components	268,822	0.82%
Total	32,820,918	100.00%

Note: The business turnover above is the revenue as in the consolidated financial report.

3. The Company's current products (services)

Main product categories	Important application or function
3C Components: Optical communication component Data center, Telecommunications Local Area Network, high-speed optical communication transmission components Optical components Optical imaging lens, body motion sensing, intelligent AI optical recognition, secondary optical application components	Mainly used in data centers, local area network optical transmission centers, and high-capacity medium and long-distance optical transmission components, the application of AI computing power center. Mainly used in smartphones, tablet computers, NB computers, Wearable AR/VR glasses, AI smart surveillance, Medical endoscopy product application, etc.
3C retail and peripheral products: Apple products and mobile peripheral products	iPhone, iPad, iMac, MacBook, iPod, cables, PPS fast chargers, PPS power strips, PD power banks, magnetic wireless charging (including MagSafe), HUBs, storage devices, encrypted disk applications, TWS wireless Bluetooth earbuds series, etc. Mobile phone screen protectors, mobile phone camera lens protectors, mobile phone cases, Apple Watch protective cases and straps, MacBook protective films, styluses, wireless Bluetooth keyboards, AirPods protective cases and ear tips, and AirTag protective cases.
System and peripheral products	Various wired, wireless and cloud-based platform and portable image scanner, image recognition devices and automatic paper feed scanning

	modules
Energy Service: Engineering services Technical services Sale of electricity	Provide development and turnkey engineering services for solar, wind, and hydropower plants, covering processes such as planning and design, equipment procurement, construction and installation, grid connection, and meter installation. The Company also undertakes various mechanical and electrical engineering projects and IT server room construction, providing system-integrated engineering solutions. Provide energy conservation services, operations and maintenance management for server rooms and power plants, and design and development services for renewable energy sites. Through energy management and professional operations and maintenance mechanisms, the Company improves energy use efficiency and the stability of equipment operations. Revenue from the sale of green energy generated
Others	Mainly system assembly and processing, SMT templates, mold design and production income, etc.

4. New products planned to be developed:

3C Components:

(1) 5M, 8M (high resolution) NB lens, PC AI lens
(2) Home/environment, smart living recognition and monitoring
(3) Wearable AR/VR game platform, ultra-micro sensor/body sensor lens, optical components
(4) High-speed optical transmission components for high-speed optical communication and fiber optics, high-speed multi-channel Tx/Rx optical communication components
(5) Data centers optical communication modules and components
(6) Data center high-speed multi-channel fiber patch cord
(7) Development of plastic materials for optical communication modules

3C retail and peripheral products:

(1) High-wattage fast charger with display (100W/140W)
(2) Qi2 or Qi2.2 explosion-proof semi-solid-state magnetic wireless power bank (5,000mAh/10,000mAh capacity)
(3) Wireless MagSafe /Qi2 or Qi2.2 All-in-One Charger
(4) iPhone/iPad/AirPads/Macbook/Apple Watch peripheral products
(5) TWS Bluetooth wireless earbuds and multimedia related products

System and peripheral products:

(1) Mid- and low-end 80/40 PPM A4 size duplex desktop scanner
(2) High-end 80 PPM A3 size duplex desktop scanner
(3) Different from L & C type, the new U type Paper Path duplex desktop scanners
(4) 15 PPM A4 size single and double-sided portable scanner

Energy Service Management:

(1) Expand the Development of Small Hydropower Generation
(2) Expand development in the offshore wind power sector

(3) Layout of offshore wind power generation turnkey projects and long-term maintenance market.
(4) Overcome the technical challenges of intermittent power supply from renewable energy sources
[Energy service management]
(1) Continue evaluating development opportunities in the small hydropower sector.
(2) Continue monitoring the development of the offshore wind power market and evaluating participation opportunities.
(3) Continue accumulating experience in renewable energy engineering and operations and maintenance.
(4) Monitor technological developments related to the intermittency of renewable energy supply.

(II) Industry overview

1. Industry Status and Development

【3C Components】

(1) 3C Components, Optical Components

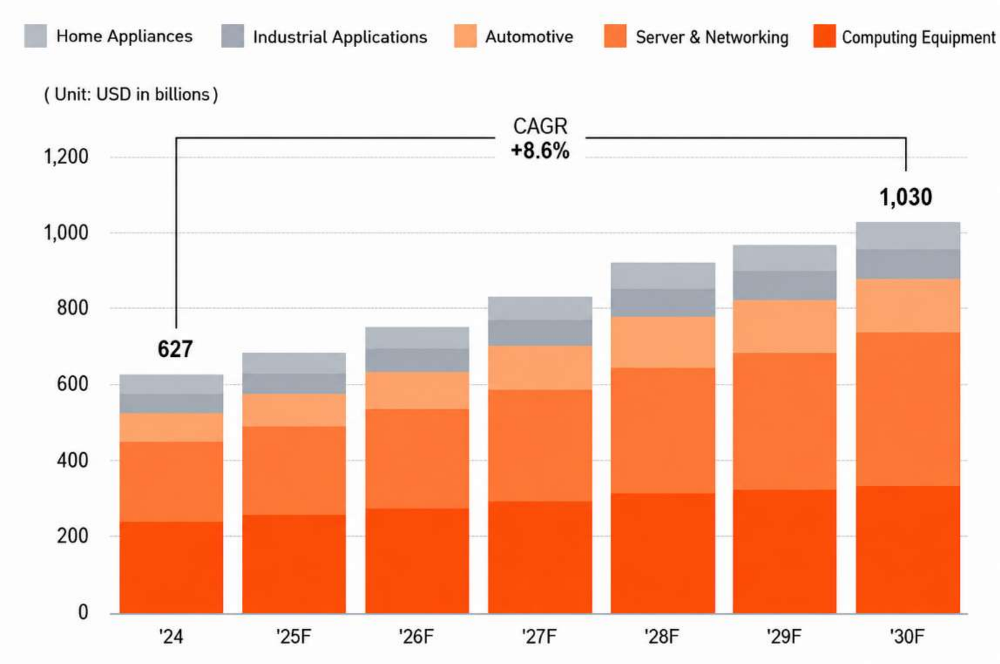
Optical components and lenses are core elements in optical imaging systems as well as in optical sensing and detection technologies. They have become essential technologies in modern information systems, network infrastructures, and AI imaging applications. The optoelectronics industry features a broad spectrum of applications, from traditional consumer electronics (such as smartphones, NB, and PC) to current innovations including miniature AR and VR devices, automotive optical sensing components, smart healthcare solutions, and mobile robotics. Depending on their optical properties, optical products are capable of serving diverse application needs across various environments including daily life, industrial settings, and medical contexts, all of which rely on the advancement of optical component technologies.

According to the sales forecast of the Consumer Technology Association (CTA), the retail sales of home electronics in the U.S. reached USD 442 billion. Smartphones are the largest product in the home electronics sector by retail sales.
Optical sensors are often integrated into smart phones, smart wearable devices and smart watches for ambient light and other purposes. The Internet of Things (IoT), wearable technology, and health and fitness technology are transforming the U.S. market and are the key drivers for the growth of optical sensor demand.

Due to the object detection and precision requirements, sensing devices are widely used in the industrial automation market. Sensing devices are being widely integrated into various automated mechanical environments, mainly for non-contact testing and measurement, such as counting, monitoring, conveyor mechanisms, transportation systems, machine tools, and assembly. However, it is widely used in daily life mobile environments, such as pedestrian flow, human body pose identification, and appearance environment identification.

Self-driving cars using optical sensors are also on the rise to promote the use of self-driving cars. As U.S. states expand inspection rules to support the development of autonomous vehicles, the application and sales of optical sensors are expected to continue to increase.

From AI-driven smart manufacturing and autonomous vehicles to algorithmic drug development and smart grids, these disruptive innovations all share one common driving force: semiconductors. Breakthroughs pushing beyond the computing speed and energy efficiency limits of silicon chips are the foundation supporting cross-industry innovation and business model transformation. PwC released its latest report, “Semiconductors and the Future: 2026 Global Semiconductor Outlook”, which analyzes future trends in semiconductors from the demand and supply sides. The report indicates that, driven strongly by the AI wave, the global semiconductor market is expected to grow robustly at a compound annual growth rate of 8.6%, rising from US$627 billion in 2024 to surpass US$1 trillion by 2030.



Source：Omdia, PwC analysis

(2) Optical Communication Components

As the demand for data transmission continues to increase, the demand for hardware computing power for artificial intelligence (AI) also continues to increase. As a key component of data center interconnection, optical transceiver modules will benefit from the demand for high-speed data transmission.

Compared with the traditional electrical signal transmission, optical fiber communication has higher bandwidth, lower delay and lower signal degradation, and can meet the strict requirements of data center servers designed for high-performance data transmission. This makes optical communication technology an indispensable part of AI servers, the demand for AI servers continues to push the growth momentum of 400G/800Gbps and 1.6Tbps. In the future, data transmission between servers will require a large number of high-speed optical transceiver modules. These optical transceiver modules are responsible for converting electrical signals into optical signals, transmitting them through optical fibers, and converting the received optical signals back to electrical signals.

As the demand for AI hardware computing power continues to increase, the demand for data transmission is also rising. In the market, the high volume forecast for the application of optical transmission components is still hot, which means that the application market of data optical transmission components is the focus of attention. At present, Datacom and Telecom are the two major terminal application markets for optical communication modules. The optical communication application scenarios of the data center are mainly interconnected between internal servers or external data centers. Training of large AI models primarily relies on parallel computing performed by server clusters built on high-speed network architectures, which necessitates the deployment of a large number of optical communication modules.

According to market research, the rapid expansion of AI and 5G infrastructure will accelerate the growth of the optical communication market.

Years	Global Silicon Photonics Market Size (Billion USD)	Optical Communication Market Size (Billion USD)
2023	12.5	330.0
2024	15.7	380.0
2025	19.6	445.0
2026	24.5	510.0
2027	30.7	580.0
2030	50.0	850.0

【3C Retail and Peripheral Products】

(1) Apple products

The business is from Apple distributors in physical retail, and the main business is to sell Apple consoles and peripheral products. In the current environment, everyone has a handheld device. Consumers use handheld devices to search, compare prices or make purchases, making the link between physical channels and online stores gradually disappear. As consumers communicate through mobile devices, electronic media and social platforms, the integration of online and offline has also become an important trend in all-around retail.

(2) Diversified, fast, and high-power output of charging products:

In recent years, iPhone and Android series mobile phones have begun to fully support fast charging, regardless of whether they are high-end or low-end models, and thus drive the specification of high-power and ultra-fast charging related peripherals. The USB Implementers Forum (USBIF) has even launched a new generation of PD3.1 protocols that will push the maximum power from 100W to 240W, providing more diverse charging applications for products. Laptops equipped with USB-C ports can also share high-wattage PD chargers with smartphones. According to research, the USB-C connector is poised to become the most prevalent charging connector, thereby driving the market demand for related chargers.

(3) Solving "low-battery anxiety": power banks

With advancements in mobile device manufacturing technology, devices are becoming thinner and lighter compared to the past. Although battery and power control technologies have also improved, the increasing usage hours by users still lead to instances of "low-battery anxiety" being a common scenario. In addition, the market will continue to introduce electronic devices with new requirements, and the power charging demand for the devices will also exist. Addressing the demand to avoid power shortages and ensure constant power supply will remain a niche for power banks

The market demand for mobile phones continues to exist, in addition, as the application items and application areas increase, so does the power consumption. Whether it is a new phone or a used phone, as long as it is an electronic product, users will continue to have a demand for power banks. Therefore, features such as fast charging technology, large battery capacity, and stable charging quality will become significant niches for breakthrough growth in the market.

[Power Plant Investment and Energy Services]

[Mechanical and Electrical System Integration Engineering Services Industry]

With industrial upgrading and increasingly complex engineering requirements, mechanical and electrical engineering has gradually transformed from a traditional single-discipline specialty into more integrated and systematic services, and is developing toward turnkey (EPC) and cross-disciplinary cooperation models to improve execution efficiency and reduce project risks. As project scale and integration complexity increase, market requirements for engineering quality and project management capabilities continue to rise, and domestic operators are also continuing to strengthen their system integration and EPC capabilities. Driven by the promotion of public infrastructure and industrial development, the overall industry still has growth potential.

[Power Plant Development and Clean Energy Investment]

Amid the trends of net-zero emissions and energy transition, the renewable energy and energy services industries continue to develop. Government policy promotion and rising demand for green electricity have driven growth in power plant investment and the energy services market, and have extended to applications such as energy storage and energy management. The overall industry has medium- to long-term development potential. However, amid changes in the market environment, operators generally adopt prudent investment strategies.

【System and Peripheral Products】

Commercial Scanner

①End Market

The terminal application market for high-speed scanners is firms and government departments with moderate and heavy needs for digitizing daily documents, such as hospitals, banks, law firms, post offices, government administrative units, etc. In recent years, in addition to the continuous increase in the demand for the digitization of documents by various firms, due to the rapid development of online e-commerce, especially the rapid change in the retail market generated by cross-border e-commerce, the express delivery business volume has increased year after year. The digitization of express delivery documents is also one of the key factors leading to the continuous growth in demand for commercial scanners in recent years.

②Brand Competition

This market has long been dominated by American and Japanese brands, including Fujitsu, Ricoh, Canon, Kodak, HP, Epson, Brother, etc.; the market share of regional brands such as Avision, Visioneer, Neat and Xerox cannot significantly increase but has a downward trend. Therefore, the market has a trend of growth of the largest, and the competition between Epson and Brother in the launch speed and price of new products is becoming fiercer. Although Fujitsu, Ricoh and Canon have a certain degree of brand loyalty in the market, their launch of new products is slow and it is difficult for them to expand the market.

③Future Development

As the terminal demand (digitization of documents) continues to be strong, new retail industries (such as e-commerce, TV shopping, etc.) are impacting the demand for digitization of documents due to changes in the retail market. The market for low and medium-end high-speed scanners is expected to grow steadily; coupled with the maturity and widespread use of cloud-based digital file storage, management and sharing technologies, the demand for portable or miniaturized document scanners is also increasing gradually. When the price of low-end products falls to a sweet spot, it is expected that the household demand will significantly increase the overall industry demand. The market for high-end high-speed scanners is relatively stable. Although the volume is limited, the technical threshold is high and the gross profit is relatively attractive. As a result, major manufacturers are also making a lot of investment in R&D to develop a new generation of high-end scanners.

2. Correlation among the Industry's Upstream, Midstream and Downstream

【3C Components】

(1) Optical Components (Plastic Lens Set)

Precision optical functional components are usually assembled and processed based on various types of precision optical components and related structural parts, which are used to combine the components or parts in the optical system to achieve optical functions.

Precision optical components and functional components are characterized by high precision and high performance. The production process design and manufacturing process need to rely on advanced technologies and processes such as precision computer numerical control processing, precision coating, and ultra-precision processing. As the downstream application fields of precision optical products are becoming more and more extensive, customers have put forward higher requirements on the precision and quality of products, which further promotes the development of the precision optical components industry.The upstream of the optical lens industry includes optical materials, optical components and electronic components suppliers, the midstream is mainly the R&D and manufacturers of optical lenses, and the downstream of the industry is the various applications, so the optical lens industry has strong downstream linkage. Upstream raw materials, especially optical materials, price fluctuations of optical components, and quality levels have a greater impact on the cost and quality of the lens.

Precision optical components serve as the core parts of precision optical equipment, with their quality and performance determining the final functionality of downstream end products. As one of the core technologies supporting the development of modern science and technology, the technical level and industrialization scale of the precision optics industry have become an important indicator to measure the economic development and technological progress of a country or region. At present, optical components made of glass have been widely used in medical and life sciences, industrial testing, aerospace, and semiconductors. Optical components made of plastic and glass-plastic hybrid materials have been widely used in consumer electronics, automotive optics, and security monitoring. and so on. With the rapid development of applications such as artificial intelligence (AI) image recognition, automotive optics, autonomous driving, and AR/VR devices, the technology upgrades and application expansions in the optical lens market continue to stabilize demand growth.

(2) Optical Communication Components (Optical Connector)

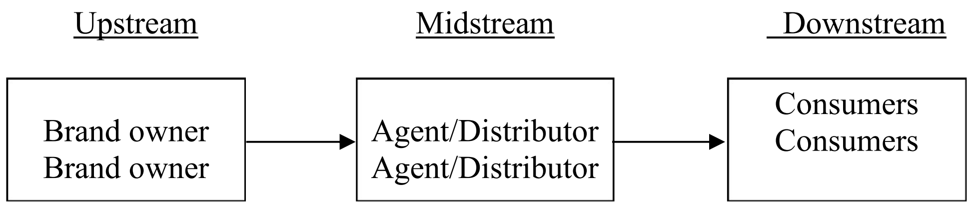
The upstream of the optical communication optical module industry mainly includes the optical device industry, integrated circuit chip industry and PCB industry. There are many suppliers in the optical component industry, with high-end optical components mainly provided by domestic and foreign suppliers; integrated circuit chips mainly include laser drivers and limiting amplifiers, and the suppliers of such chips are distributed across multiple regions globally; structure PCB is a fully competitive market, its demand is dominated by downstream demand, and its application field covers almost all electronic information products.

The downstream of the optical module industry is mainly communication equipment manufacturers and communication operators. The application fields of optical module products cover data broadband, telecommunications, Fttx, data centers, smart telecommunication networks and other industries.

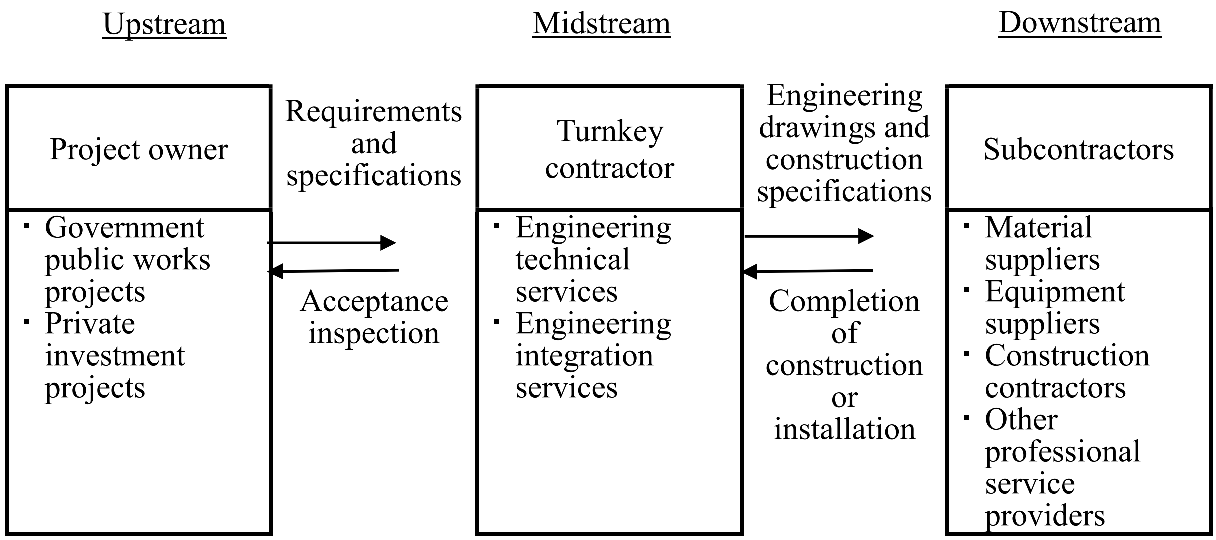
With the development of the optical communication industry and the advancement of technology, the demand for bandwidth continues to increase. Communication equipment manufacturers and communication operators will continue to increase investment in optical communication networks and equipment, thereby driving the development of the optical module industry.

Full-scale construction of fiber access network project. With the rise of emerging technologies and new services such as cloud computing applications, mobile Internet, Internet of Things, and optical storage, the development of new technologies will place higher technical requirements on the optical module industry. Optical communication enterprises can only maintain their dominant position in the industry by continuously investing in R&D and developing new products that comply with market trends and technological developments.

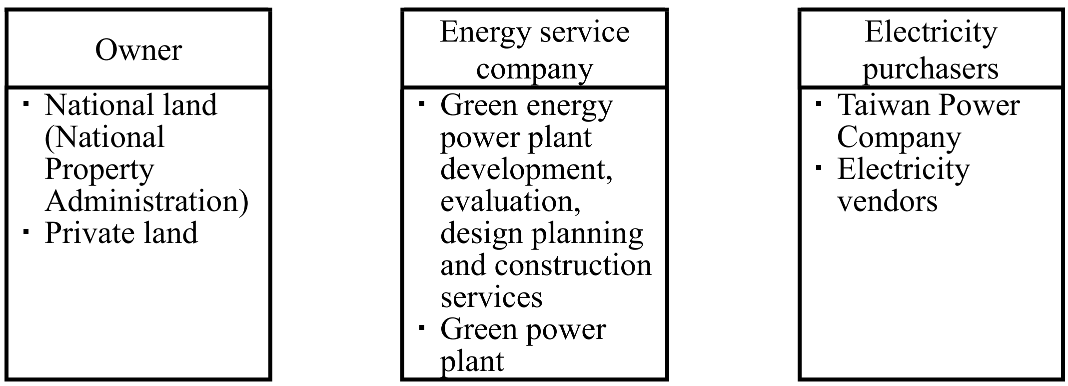
【3C Retail and Peripheral Products: 】



[Engineering services]



[Energy Service Management]



【System and Peripheral Products】

Mainly the production of optoelectronic and digital imaging related products. Its upstream materials cover a wide range of suppliers, such as those of optical materials, electronic materials, IC, plastic materials, metal materials, packaging materials and software; the downstream manufacturers include major international brands and distributors, distributors, PC manufacturers and other customers. The company is located in the midstream responsible for integrating the upstream materials, and conducts the design, producing, testing and packaging, and finally provides the finished products to downstream customers. The correlation among the industry's upstream, midstream and downstream is shown in the figure below:

Upstream	Midstream	Downstream
● IC industry: ●IC design ●DRAM.IC ●Software ●PC Driver ●Optical industry ●Lens ●Electronic materials ●PCB ●SMD RCL ●Plastic industry ●Case plastic parts ●Metal industry ●Screw Gear Sheet metal parts	●Manufacturers of photoelectric and digital imaging equipment ●Foxlink Image Technology Co., Ltd.	●International brand ●Distributors ●Dealer ●Major PC brands

3. Various Development Trends and Competitive Situation of Products

【3C Components】

(1) Optical Components

At present, the optoelectronic application market trend continues to focus on the miniaturization of various devices and higher system integration, such as the integrated system miniaturization of on-chip electronic components with other electronic components, and AI intelligence. As consumers’ demands for higher performance and higher resolution continue to grow, the industry standards for optical electronic equipment technology have increased the requirements for technology competition in consumer electronic products.

The future prospects of the global precision optics market are bright, with opportunities in consumer electronics, aerospace and defense, semiconductors, automobiles, biomedicine, and manufacturing. It is expected that the global precision optics market will reach USD 51.2 billion by 2030, and the compound annual growth rate from 2026 to 2030 will be 10.5%. The key drivers for this market are the growing demand for these optical devices in the medical and life sciences industries, increasing adoption of autonomous vehicles, and increasing investments in the microelectronics and semiconductor industries.

Development of advanced imaging systems: Driven by medical diagnosis, aerospace, and industrial testing, the market for imaging systems has high growth potential. New trends in imaging technologies such as high-resolution sensors and adaptive optics are improving the accuracy of diagnosis and testing and creating new opportunities in these markets.

Miniaturization and integration strategies: The high demand for miniaturization and integration of optical components has brought opportunities to consumer electronics, medical equipment, and mobile devices. The demand for miniaturized optical components has led to the production of smaller and more functional products to meet space-saving needs and additional functions in various applications.

R&D investment in new optical technology: R&D investment in new optical technology is a promising growth direction, which stimulates the advancement of imaging, sensors and coating technologies. Companies that prioritize R&D will make great progress in developing next-generation products, improving capabilities, and gaining market share in precision optics.

(2) Optical Communication Components

The global optical communications systems market is expected to reach US$55.6 billion by 2033, with a compound annual growth rate of approximately 8.7%.

The optical communication system/network market includes technologies and solutions that promote high-speed data transmission with optical fibers. The surge in cloud services, data centers, and connected devices has created a growing market for fast and reliable communication networks. Fiber, especially Dense Wavelength Division Multiplexing (DWDM) systems, is leading the market due to its ability to increase bandwidth and data transmission efficiency. The second most promising market segment is PON (Passive Optical Network), which reflects the increasing penetration of residential and commercial broadband services. With the advanced infrastructure and major technical support in North America, the Company has occupied a leading position in the market. With rapid urbanization and massive investment in communications infrastructure, the Asia Pacific region ranked second. Driven by the penetration of the internet and the government's development of smart cities, the continuous development of 5G technology and the growing demand for data centers to support global digital transformation are further driving the market development.

Limited by the restrictions of optical communication standards and regulations and the investment threshold of infrastructure-intensive capital, large-scale system companies have most of the market share, and the midstream and downstream companies compete with each other to be included in the supply chain of large-scale system companies. However, because optical communications are an infrastructure industry, the volatility is small, and with the increasing demand for network communications in emerging countries, it is showing steady growth. Major European, American and Japanese manufacturers have gone to the Asia-Pacific region to purchase or produce due to cost considerations. This has increased the business opportunities of OEM or ODM for manufacturers. It has also become a development niche for Taiwanese manufacturers and an opportunity for the Company's growth.

【3C Retail and Peripheral Products】

The 3C retail market is highly competitive, and its development and competition are as follows:

(1) Integrity of the brand's product line: As 3C products continue to mature and technological advancements accelerate, developing a more diversified product line enables products to better meet consumer needs. Enhancing product completeness not only increases brand recognition but also strengthens customer loyalty to the brand.

(2) Social media management: In recent years, with the growing influence of media decentralization, traditional media channels have been significantly impacted. Online marketing and spokesperson-driven promotion now play crucial roles in the retail industry. Building a brand community and maintaining positive engagement with followers greatly contribute to the development and management of brand image.

(3) Maintaining loyal members: Due to the increasing competition in the market, retaining existing members and regularly launching brand activities on the company's website/social media/sales channels can help increase member retention, so that members will keep an eye on new product launches.

[Engineering Services Industry]

With industrial upgrading and increasingly complex engineering requirements, engineering contracting models have gradually transformed from traditional division of labor into integrated and systematic services, and are developing toward turnkey engineering and cross-disciplinary cooperation to improve execution efficiency and reduce project risks. As the government continues to promote forward-looking infrastructure and public works investment, demand for related construction in transportation, water environments, green energy, and other areas has grown. The overall engineering market has steadily expanded, providing continued development opportunities for the mechanical and electrical system integration and turnkey engineering services industry.

The Company has long been engaged in the field of mechanical and electrical system integration engineering, has accumulated practical experience in large-scale public works and energy engineering, and has developed comprehensive integrated capabilities in planning, design, procurement, construction, and operations and maintenance. Compared with industry peers, the Company possesses cross-disciplinary integration technology and project management capabilities, enabling it to provide integrated engineering services. Its construction quality and contract performance capabilities have also been recognized by project owners. In response to changes in the market environment, the Company continues to strengthen its project management and cost control capabilities to maintain its competitive advantages in engineering contracting.

[Power Plant Investment and Energy Services Industry]

In response to global carbon reduction and energy transition trends, Taiwan continues to promote renewable energy development and power market reform, with a policy target of renewable energy accounting for 20% of power generation by 2025, thereby driving the development of industries such as solar photovoltaics and wind power. At the same time, the green electricity trading mechanism and the obligation system for major electricity users have promoted growth in corporate demand for green electricity and gradually stimulated market activity. With policy support and the gradual maturation of market mechanisms, demand for power plant investment, engineering construction, operations and maintenance management, and energy services continues to expand, and has extended to application areas such as energy conservation, energy storage, and energy management. The overall industry has medium- to long-term growth potential.

With the promotion of renewable energy policies and the gradual liberalization of the electricity market, demand for power plant investment and energy services continues to grow. The Company and its subsidiaries have invested in fields such as solar photovoltaics and wind power generation, and have accumulated experience in development and construction. They also conduct investment management through special purpose vehicles (SPVs) to improve the efficiency of capital utilization. At the same time, the Company integrates its engineering construction and operations and maintenance capabilities, and has expanded into green electricity sales and energy services, forming a complete industrial chain layout. In response to market competition and environmental changes, the Company adopts prudent investment and strengthened operations management strategies to maintain long-term development momentum.

【System and Peripheral Products】

(1) Commercial Document Scanner

The trend of commercial document scanning has become more and more polarized. First, the scanning efficiency requirements are getting higher and higher; regardless of the cost involved, the smart recognition and automatic image adjustment functions of the scanner must be improved, and any risk of manuscript damage caused by high-speed scanning must be avoided to meet high-end commercial models with high data storage requirements. On the other hand, the market for mid-to-low-end scanners continues to grow steadily. In addition to prices that continue to challenge lows, the functions inherited from high-end commercial models are expected.

ODM scanner suppliers have experienced the rise and fall of more than a decade. Now, only a handful of manufacturers in the world can develop similar products. However, due to the limited market, there is only one Taiwanese supplier in the world for the key scanner-dedicated control IC. To provide customers with clear market segmentation, the company has developed two generations of dedicated ICs in succession. Recently, we have developed the 2.5 generation of dedicated ICs to provide a perfect solution for the mid-to-low-end and portable markets with smaller and more power-saving functions. We have developed an embedded perfect image adjustment and paper protection mechanism with the world's exclusive and patented advanced technology for software and firmware. For the medium and low-end commercial markets, we are undoubtedly the market technology leader.

(2) Embedded Smart Image Recognition/Correction

As the direction of commercial scanners is becoming more high-speed, the requirements for embedded intelligent image recognition and correction are becoming more demanding. Especially for commercial models with a USB3.0 interface, the hardware scanning speed is far higher than that of the connected computer. Therefore, if the embedded image processing function inside the scanner cannot be used for processing in real-time while scanning, even after the document is scanned at high speed, the user still has to wait for the processing result of the computer, and the significance and efficiency of high-speed scanning will be greatly reduced.

(3) Paper Feeding Module of Business Machines

In the development of new products of various brands, in order to enhance the added value of products, the proportion of business machines with additional paper feeding modules is increasing, and the requirements for double-sided scanning and speed are becoming clearer.

After years of intensive work in paper feeding technology, the Company has obtained many patent protections at home and abroad. The Company’s paper-feeding style automatic paper feed module is a technological leader in the ODM industry. There has been actual development and shipment performance ranging from A4 low-end modules to A3 high-end double-sided modules. Our accumulated technical experience has been recognized and supported by Japanese and American customers. Therefore, our customer loyalty is very firm. Low-end paper-feeding modules generally have low entry barriers and high price sensitivity, so price competition is high. The geographical location of production also has a decisive factor in their packaging and transportation costs. In contrast, the entry barriers for mid-to-high-end modules are high. Generally speaking, apart from the customer's own development team, there are relatively few significant competitors.

(III) Technology and R&D Overview

The company's R&D expenses and technologies or products successfully developed in the last year and as of the date of publication of the annual report are as follows:

Unit: NT$ thousand

Segment	2025	2026 (as of March 31, 2026)
Expenses	257,125	64,810
New products or new technologies successfully developed	3C Components: 1. Two high-, mid-, and low-level NB products 2. Two VR application-oriented lens 3. Three optical communication components 4. Four lens array fiber optical connector 5. Three high-precision optical transmission and plastic parts 3C Retail and Peripheral Products: 1. All-in-one wireless charging deck 2. Fast charging power bank 3. TWS Bluetooth wireless earbuds System and Peripheral Products: 1. High-end 80 PPM A3 size duplex desktop scanner 2. Intermediate 40 PPM A4 size U-shaped duplex desktop scanner Energy Service Management: 1. Green power sharing cloud service 2. Cloud platform	3C Components: 1. One high-, mid-, and low-level NB products 2. Three wide-angle special application lenses 3. Three optical communication components 4. One lens array fiber optical connector 5. Three high-precision optical transmission and plastic parts 3C Retail and Peripheral Products: 1. High-wattage fast charger with display 2. TWS AI translation Bluetooth wireless earbuds System and Peripheral Products: 1. High-end 80 PPM A3-size duplex multifunction business machine feeder module 2. Mid-range 18 PPM A4-size compact portable passport scanner 3. Entry-level 15 PPM A4-size portable scanner Energy Service Management: 1. Green power sharing cloud service 2. Cloud platform

◆The Group's Intellectual Property Management Plan

1. Intellectual property rights application and process control / rights assessment and cost control
2. Intellectual property enquiry/infringement analysis
3. Assisting the legal department in intellectual property litigation
4. Technical committee project analysis on intellectual property rights
5. Patent mapping for products/technologies
6. Intellectual property management/search platform system construction and maintenance
7. Intellectual property management method development
8. Implementation of the intellectual property rights incentive bonus system
9. Enforcement of measures related to protection of business secrets

Implementation and Results
The Company reports intellectual property-related matters to the Board of Directors at least once a year, with the most recent reporting date being August 14, 2025.

◆List of intellectual property acquisition and results in 2025:

1. Patents: The Group filed a total of 15 applications, including 3 patent for "novelties".
   - A total of 12 patents were pending for review, including 4 “invention” patents, 8 “model” patents, and 0 “design” patents.
2. Trademarks: The Group filed a total of 0 applications.

As of today, intellectual property rights acquired by FIT Holding Co., Ltd's 100% subsidiaries include:

	Inventions	Novelties	Design	Trademarks
Quantity	64	131	6	59

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

In response to the future industrial development and the overall economic environment, the company has formulated long-term and short-term plans for the company's future business direction and competitiveness enhancement. The following is a summary of the company's short-term and long-term plans:

1. Short-term Development Plan

(1) Improve the achievement rate, profitability, product differentiation, product diversity, technical capabilities, product quality and management capability.
(2) Reduce costs, expenses, product delivery time, inventory and product development time.
(3) Give full play to the advantage of vertical integration and strengthen the integration of group resources.
(4) Deepening existing customer relationships and increasing sales
(5) Optimization of product sales strategies
(6) Brand marketing and promotion
(7) In line with the government’s promotion of renewable energy policies, the Company will continue to monitor development opportunities in solar, wind, hydropower, and other clean energy sectors, and will prudently assess the timing of investments based on the overall market environment and funding conditions. At the same time, the Company will focus on strengthening existing engineering project management, enhancing operations and maintenance service capabilities, and reinforcing cost control, in order to improve operating efficiency and stabilize its overall business foundation.

2. Long-term Development Plan

(1) We will continue to develop our core products and technologies with optical support to increase market size, strengthen customer relationships, and expand our market share in end-user products to create high-value output.
(2) Expand market operations, diversified products and services.
(3) Understand the market trend, and make good use of the Group's technical resources.
(4) Continuously cultivate and develop talents.
(5) Product lines and brand deployment
(6) Omni-channel sales integration
(7) Data-driven sales management.
(8) In the future, the Company will continue to monitor development trends in the renewable energy industry and prudently evaluate integration opportunities in related businesses such as power plant development, construction, operations and maintenance,

and energy trading, so as to gradually build a comprehensive energy service system. At the same time, in line with the Company's overall operating strategy and resource allocation, the Company will assess opportunities for strategic cooperation and market expansion as appropriate, in order to enhance its long-term competitiveness.

II. Overview of Market, Production and Sales

(I) Market Analysis

1. Sales areas of main products

Unit: NT$ thousand

Year / Area	2025		2024	
	Amount	Percentage	Amount	Percentage
Taiwan	26,167,762	79.73%	19,670,039	73.11%
Hong Kong	1,921,287	5.85%	1,805,798	6.71%
China	1,492,659	4.55%	1,743,758	6.48%
United States	700,043	2.13%	797,781	2.97%
Others	2,539,167	7.74%	2,886,486	10.73%
Total	32,820,918	100.00%	26,903,862	100.00%

Note: The amounts above are the revenues in the consolidated financial report.

2. Market share and future supply and demand status and growth

【3C Components】

(1) Optical Components

①Lens Supply Status

The main lens manufacturers include Chinese and Taiwanese companies. The market shares are as follows:

a. The mainland Chinese lens factories have a market share of about 70%, and the important manufacturers include Sunny, AAC, Spy Optical, and Johnlen.

b. Taiwanese lens factories have a market share of about 25%, and the important manufacturers include Largan, Genius Electronic Optical, Newmax Technology, Ability Opto-Electronics Technology, Powertip Image and our company.

Chinese manufacturers, the main lens manufacturers, have a conservative market share in recent days and are not actively expanding their factories. Taiwanese manufacturers, such as Largan, Genius Electronic Optical and Ability Opto-Electronics Technology, due to mobile phones' multi-lenses, have a positive attitude towards expansion.

②Lens Demand Status

The Group is a professional manufacturer of lenses, and mobile phones are the main source of demand for the lens industry. The main terminal applications of lenses include smartphones, NBs and tablets. Among them, smartphones account for the highest proportion of shipments. The 2026 estimated shipment volume by each research unit compiled by the company is as follows:

Product name	Estimated shipment volume (production volume)	Annual growth rate	Explanation
Smartphones	1.23 billion units	-0.9%	Key factors affecting sales volume in 2026 Memory shortages driving up bill of materials costs (BoM): Demand from AI data centers has driven the expansion of HBM production capacity, squeezing the supply of DRAM for general mobile phones and causing component costs for low-end models to rise by 20% to 30%. Product cycles and strategic adjustments: Apple: IDC indicated that if Apple postpones the base model originally scheduled for autumn 2026 to early 2027, iOS shipments in 2026 would decline by approximately 4.2%. Trend toward flagship models: As the low-end market is no longer profitable, manufacturers are shifting resources toward high-end AI smartphones and foldable phones priced above US$500. Contrarian growth in the foldable phone market: Although the overall market is declining, foldable phones are expected to grow by 30%, partly benefiting from market expectations that the first foldable iPhone may be unveiled during the year. Record-high average selling price (ASP): Although shipment “volume” is shrinking, “prices” are rising due to cost pass-through and specification upgrades. The global average selling price of mobile phones is expected to reach a record high of US$465.
NB	173 million units	-5.4%	Forecast of global notebook computer shipments in 2026 Total shipments: approximately 173 million to 174 million units. Year-on-year change: A significant decline is expected, with the estimated year-on-year decrease ranging from 5.4% to 9.4%. Key factors affecting sales volume in 2026 Significant increase in component costs: Shortages in memory, including RAM and SSDs, as well as CPUs, together with

Product name	Estimated shipment volume (production volume)	Annual growth rate	Explanation
			simultaneous price increases, have compressed the profit margins and pricing flexibility of brand vendors. Prices of certain high-end models are expected to increase. Correction after early pull-in demand: The commercial replacement cycle driven by the end of support for Windows 10 in 2025 has entered its final stage, and part of the demand was pulled forward and absorbed in 2025 due to concerns over U.S. tariff policies. Inflation and tariff pressures: The slowdown in the global macroeconomy, together with potential new tariff policies in the United States that may push up product prices, could further suppress demand for consumer notebooks. 1. Transition period for AI PCs: Although the penetration rates of AI smartphones and AI PCs continue to rise, with AI PCs expected to account for more than 50% in 2026, the lack of “killer apps” and higher hardware costs make it difficult for AI PCs alone to support overall shipment volume in the near term.

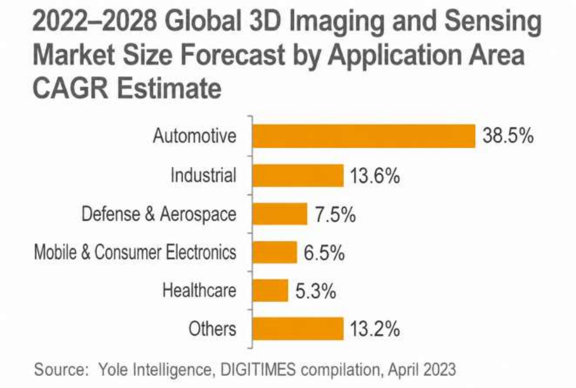
③Supply and Demand Status and Growth of Special Applications

a. Security surveillance lens:

The global security lens market accounts for 53% of the overall video surveillance software and hardware revenue, and is expected to grow to about US$204 billion by 2027. At the same time, the global security surveillance camera market continues to develop towards higher resolution. By 2022, 50% of the world's IP cameras will have a resolution higher than 4 million pixels. With the increasing demand for high-definition image quality and the popularity of multi-sensor cameras, it is expected that the proportion of high-resolution lens will exceed 70% by 2027.

b. The future artificial intelligence (AI) business opportunities will grow massively in six major areas. By leveraging technologies such as AR/VR, artificial intelligence, machine learning, cloud computing and blockchain, the AI service applications will flourish in six major potential areas, including entertainment, shopping, social, work, education and finance. AI is still in its infancy and needs to be improved step by step in terms of infrastructure, equipment and technology. Although AI has great economic potential, it depends on the speed of infrastructure development to reach the ideal economic state.

It will still take time for AI to achieve full-scale development. As the main platform for related applications and technology development, the immediate priority should therefore be to increase the adoption rate and improve the quality of AR/VR technology. Moreover, content is still an essential element in driving the concept of virtual worlds, so content creation is also a priority for the industry while creating virtual worlds. With good content and a rich cultural heritage, better immersive experience can be brought to the public, and a more scalable business opportunity can be brought to the industry.



c. Due to the diversified development of 3D imaging and sensing applications, the global 3D imaging and sensing market is expected to reach US$17.2 billion in 2028, achieving an average annual growth rate of 13.2%.Research from Yole Intelligence indicates that in the coming years, the application of 3D imaging and sensing will increase in markets such as smart homes, drones, augmented reality (XR) headsets, robotic vacuum cleaners, smart locks, home appliances, and others. At the same time, driven by autonomous driving and new energy vehicles, applications such as LiDAR for advanced driver assistance systems (ADAS) and in-vehicle sensing will show significant growth. Yole Intelligence pointed out that the development of 3D imaging and sensing market is driven by the technologies of sensors, transmitters, optical components, and modules. The competition is gradually shifting to smaller pixels, which is expected to bring new market opportunities and increase the application penetration rate of these technologies. In addition, technological development and commercialization include in-pixel hybrid stacking, LiDAR light sources from near-infrared (NIR) to short-wave infrared (SWIR), and even frequency modulation continuous wave (FMCW), quantum dot sensors, and Metasurface, among others, are highly anticipated by the industry and are expected to reduce the cost and size of camera modules while introducing new functions.

(2) Future Supply Status and Growth of Optical Communication Components

The global optical interconnect market is expected to grow to US$27.63 billion by 2028, representing a compound annual growth rate (CAGR) of approximately 20.62% from 2023 to 2028. In particular, the rapid growth of the demand for optical components in data centers has promoted the demand for optical communication products. This is because the optical communication industry is about to usher in a new revolution after 2025: The expansion of the silicon photonics application market.

There are three major markets for silicon photonics applications: data centers, telecommunication companies, and corporate customers. Data centers accounted for the highest proportion at 74.91%, while telecommunication providers accounted for 15.8%.

The application of silicon photonics technology in data centers is mainly driven by high-speed data transmission, low power consumption, and high-performance computing.

The increasing penetration rate of AI data centers has driven the demand for high-speed transmission. This upgrade tide is faster than ever. In addition, the number of data centers will be increased by 100 every year, and the breadth and depth of the market are expanding at the same time.

Silicon photonics technology can solve the bottleneck of traditional electronic transmission, because with the co-packaged optics (CPO) technology, the transmission speed will be upgraded in the future, meeting the needs of AI data centers and making the prospect of this industry very promising.

The correct way of looking at the silicon photonics and CPO industry is to understand that the output value of this market is not large at present, but it will become very large in the future, because of the 2.5D and 3D packaging technologies required. The scale of the global silicon photonics market will exceed USD 5 billion in 2027.

In addition, with the upgrade of optical communication specifications, the market penetration rate of silicon photonics technology is also increasing. For example, the silicon photonics transceiver market is expected to reach USD 3.9 billion in 2025, and the market share will increase from the current 6% to nearly 25%.

【3C Retail and Peripheral Products】

3C peripherals are a product category with a rapid product life cycle and are also ancillary products of electronic products. The Company's products are now available for sale through the mainstream sales channels, so that users of electronic products across all levels can find the Company's products through appropriate channels. The sales of 3C peripherals include physical distribution channels and trading services, so it is not easy to estimate the accurate market share. In addition, as other products are diversified, they also face the difficulty of an accurate estimate of the market share. However, looking forward to the future, the company still aims to increase its market share and profitability of various products.

【Energy Service Management】

[Engineering Services Industry]

The Company’s engineering services are mainly focused on the domestic market, with contracted projects covering renewable energy power plants and various mechanical and electrical turnkey projects. As mechanical and electrical system integration services span diverse industries, and the areas of specialization of different operators vary significantly, it is difficult to measure overall market share based on a single market or product. Therefore, the Company’s market share cannot yet be reasonably calculated on a consistent basis. In terms of market supply and demand and growth potential, mechanical and electrical system integration engineering is a technology and experience-intensive industry with certain entry barriers. With the continued promotion of public infrastructure and increasing demand for industrial investment, overall market demand is expected to maintain steady growth, and the industry has certain room for development.

[Power Plant Investment and Energy Services Industry]

The Company’s renewable energy-related businesses are mainly focused on the domestic market, covering areas such as power plant investment, engineering construction, and energy services. With the trend of energy transition and the promotion of government policies, the scale of renewable energy installations, such as solar photovoltaics and wind power generation, continues to expand, driving growth in market demand. In terms of supply and demand, driven by policies and increasing corporate demand for green electricity, demand for power plant investment, engineering construction, and energy services continues to grow, and has extended to application areas such as energy conservation, energy storage, and energy management. Overall, supported by policies and driven by market demand, the industry has medium to long-term potential for stable growth.

【System and Peripheral Products】

(1) Commercial Scanner

①End Market

High-speed scanners have entered a product stabilization period. As related technologies have reached a mature stage and market demand has stabilized and flattened, the company will continue to move toward image big data and impact processing capabilities.

②Brand Competition

In the low-end market, the three major brands of Epson, Fujitsu, Ricoh and Brother are rushing to capture the high-end market. In addition, the portable automatic document feed scanner market has grown steadily. Brands such as Epson and Brother have actively entered the market. In recent years, they have launched new models to capture the market.

③Future Development

In addition to expand the OEM business, for ODM in artificial intelligence technology has begun to sprout among high-speed scanners, especially in applications related to document classification and automation, providing users with a more convenient mode of use. For the new generation of scanners, it has become an R&D focus that various companies are competing to invest in.

(2) Multifunction Printer Market

①Desktop Multifunctional Business Machines:

Miniaturization and low price have become the trend of business machines in recent years, especially for the home market. At the same time, various companies have begun to provide lower-cost solutions for single-sheet printing, especially the original design models with continuous ink supply or even continuous carbon (powder) supply have become the mainstream of the market. As far as brand manufacturers are concerned, not only can they continue to actively oppress compatible consumables (ink and toner) on the market, but at the same time, they can also keep the profits of consumables to themselves as much as possible.

②Large Multifunctional Copiers:

HP and EPSON have developed inkjet copiers that have the characteristics of low cost, low energy consumption, and low pollution but also have a printing speed that is superior to traditional copiers. Therefore, they have created considerable pressure for traditional Japanese copier companies and may produce a crowding effect among brands.

③Evolution of New Technology:

Office automation technology may have the opportunity to enter the new industrial automation field, combining AI and smart technologies (FW/SW), bringing further industrial cooperation and business opportunities to Industry 4.0 and above.

3. Competitive Niche

【3C Components】

(1) The Company focuses on the R&D and manufacturing of high-precision optical plastic components and lenses; we combine ultra-precision mold machining technology, high-precision mold manufacturing technology and automated manufacturing process, and have the ability to master and penetrate the upstream, midstream, and downstream of the industrial supply chain to provide full service to International customers.

(2) The management, R&D, and manufacturing teams combine the operation experience of industry-academia and multinational enterprises, share the same overall goals, and continuously challenge and make breakthroughs in optical technology and manufacturing processes to give full play to the company's overall capabilities.
(3) Deeply culture optical communication components, and undertake OEM orders from major international customers with the integration of optical, mechanical and electrical technology and experience.
(4) The R&D and manufacturing teams focus on the optical design and development of optical engines and the development of ultra-small high-precision transmission device molds, with a plan to use optical module component technology for high transmission above 800G.

【3C Retail and Peripheral Products】

(1) Apple's product channels have strong service capabilities and can reduce operating risks through diversified operating methods.
(2) Leverage the Group's leading MFI technology to accelerate the development of Apple-related peripheral products.
(3) Leverage the Group's supply chain resources to continuously improve the production capacity and product quality.
(4) Leverage the Group's Apple product stores in mainland China, Hong Kong and Taiwan to develop product channels.
(5) Maintain good and long-term relationship with clients.
(6) Control costs while maintaining the brand's quality advantage.
(7) Develop a diverse product portfolio and product offerings.

【Energy Service Management】

The Company possesses cross-disciplinary engineering integration capabilities and has long been engaged in the fields of mechanical and electrical system integration and renewable energy engineering. It has accumulated extensive experience in rail engineering, power systems, energy engineering, and other areas, and possesses comprehensive project planning and execution capabilities. The Company has a professional and stable management team and technical professionals, enabling it to effectively control project progress and construction quality. It continues to strengthen project management and technical capabilities in response to market changes.

In terms of customers and services, the Company has long served major domestic customers, and its engineering quality and contract performance capabilities have been recognized by the market. It also possesses integrated service capabilities covering power plant development, engineering construction, and operations and maintenance management, providing one-stop energy solutions. At the same time, through cooperative relationships with subcontractors, the Company strengthens its procurement and cost control mechanisms and continues to optimize resource allocation, so as to maintain operational stability and enhance its overall competitive advantages.

【System and Peripheral Products】

(1) Continuous evolution of scanning control chips
In addition to the low cost, low power consumption, and high flexibility features of the new generation of scanning chips that the company has developed and introduced into mass production, the company will effectively produce more intelligent scanners with AI chips that have gradually matured in the market.
(2) Advantages of miniaturized and intelligent product design
Under the long-term technology accumulation of commercial and portable scanner

products, the Company's incorporation of derivative design of related technologies into home-type business machines has become a special niche for the next generation of products and has also won praise and cooperation opportunities of many customers. The accumulation of related patents has also constructed a profit base higher than that of the company's peers.

(3) Long-term stable quality has won the trust of international manufacturers

The quality persistence and requirement for customers over the years have become the company's strongest competitive advantage. At the same time, the company has built an excellent bond and cooperated with brand customers in terms of supply chain management and flexibility under the highly changing market, thus being able to maintain a long-term stable relationship with them.

4. Favorable and Unfavorable Factors of Development Prospects and Countermeasures

【3C Components】

(1) Favorable Factors

①Main Business Contents and Development Prospects

a. In order to enhance imaging capabilities, consumer electronic products have focused on NB, AR, and VR, with strengthened wide-angle and photographic functions. The launch of high-end lens products, along with the development of specialized wearable lenses and security surveillance applications, contributes to the growing demand for optical components.

b. Optical communication optical transmission products are applied to AI data transmission, telecommunication fiber optic networks, the gradual popularization of smart AI, consumers' requirements for high transmission quality, and the driving trend of "cloud service", which has greatly increased the demand for optical communication component product manufacturing.

②Position in the Industry

a. The R&D team is strong and complete, and the processing quality is affirmed by customers.

b. The Company is one of the few manufacturers that can provide high-pixel lenses.

③Supply Status of Main Raw Materials

The Company has long-term cooperation with raw material suppliers; the supply relation is stable and normal, and the prices are stable.

④Sales Status of Main Products

a. The Company's product quality and delivery time can meet the requirements of international manufacturers.

b. It takes a long time for the certification of optical communication components, and it is not easy for competitors to enter.

(2) Unfavorable Factors

①Main Business Contents and Development Prospects

As the market is vast, there are many competitors.

②Position in the Industry

The business scale is still small and the market share is still low.

③Supply Status of Main Raw Materials

Plasticized raw materials are formulated, and the prices are not easy to fall.

④Sales Status of Main Products

Compete with industry leaders.

(3) Countermeasures

①Main Business Contents and Development Prospects

a. In terms of products, we will continue to upgrade our products 5 million to 8 million pixels for laptops, and develop products with higher performance and resolution to meet market requirements.

b. For marketing, actively develop new products and new customers.

② Position in the Industry

Timely expand production capacity, increase yield, and enhance product competitiveness.

③Supply Status of Main Raw Materials

Start from product design to provide multiple utilities with one mold and reduce material consumption and costs.

④Sales Status of Main Products

Automate production, improve product yield, and provide customers with better services.

【3C Retail and Peripheral Products】

(1) Favorable Factor:

①In recent years, as the gaps among the technical and production capabilities of various manufacturers have been greatly narrowed, the mastery of marketing channels has become the main reason for the rapid market occupation of commodities. The Apple product channel operated by the company's subsidiary in Hong Kong has reached a certain scale. It is attractive to accessory suppliers to accelerate their introduction of peripheral accessories, enrich the types of accessories, and form a virtuous circle of the channel's growth performance.

②With our long-standing insistence on product quality and customer service, the market has a good impression and trust in our brand, so we have been able to obtain a high level of customer support in promoting new products.

③We continue to strengthen cost control, look for more competitive prices and stable quality vendors, and seize the opportunity to launch new products so that we can maintain a honeymoon period for new product launches and lengthen product cycles.

(2) Unfavorable Factors and Countermeasures

①High rent in Hong Kong

Countermeasure: For stores whose revenue and profit are disproportionate to their rents, shut them down and look for new stores in areas where the profit can support the rent.

②Wide fluctuation of exchange rate: Recent international exchange rates fluctuate widely and affect the control of costs.

Countermeasure: Closely observe price fluctuations in the foreign exchange market, and use various hedging methods to minimize potential risks.

③Low entry threshold of 3C brands

Countermeasures: In view of the many brands in the market with different prices, consumers are more selective and tend to go for the lowest price, so we need to be more cautious in maintaining brand positioning and price considerations. The Company continues to develop new products and control cost and price, which will make it more competitive in the market to enhance the overall product profitability.

【Energy Service Management】

(1) Favorable Factors

As global energy transition and carbon reduction trends continue to advance, the renewable energy industry has long-term development potential. Countries around the world are actively promoting green energy policies, driving continued growth in demand for renewable energy such as solar and wind power. Taiwan has also continued to promote transportation construction and green energy-related projects through forward-looking infrastructure and energy transition policies, driving market demand for mechanical and electrical system integration and energy engineering. In addition, as industry consolidation and market mechanisms are gradually adjusted, the overall industry structure is becoming more sound, which helps improve market order and the long-term development environment. With years of accumulated engineering experience, technical capabilities, and a professional team, the Company has established a solid market foundation and possesses competitive advantages for continuing to participate in related engineering and energy businesses.

(2) Unfavorable Factor and Countermeasure

In the course of industry development, intensified market competition and increasing pricing pressure, together with fluctuations in raw material prices, rising labor costs, and changes in project execution conditions, have posed certain challenges to project cost control and contract performance management. In addition, renewable energy development is also subject to constraints such as land resources, environmental conditions, and relevant regulations, while power plant investment involves higher capital expenditures and funding requirements, all of which affect overall operations. In response, the Company will continue to strengthen its project management and risk control mechanisms, and improve execution efficiency through supply chain integration, cost control, and value engineering. It will also prudently evaluate investment plans and resource allocation, while developing diversified development models and strategic cooperation opportunities to enhance capital utilization efficiency and operational flexibility, so as to respond to changes in the industry environment and maintain long-term competitiveness.

【System and Peripheral Products】

(1) Favorable Factors

①The lightweight and miniaturization trend of the scanner market has driven the growth of relevant markets in recent years, and the company's design advantages can be brought into play under this development trend.

②As the design of the printing engine is gradually changed to the original factory’s continuous ink (carbon) supply, growth in the new generation of multifunctional business machines due to replacement and update is expected.

③The changes in new industries and new technologies have increased the actual demand for commercial scanning; for example, the development of cross-border e-commerce and the rapid improvement of the C to C business model (such as the business opportunities of Taobao in the 1111 Singles Day in recent years) substantially improved the year-on-year growth of the express delivery business, and the demand for the scanning of express delivery related documents continues to increase as a result. Another example is the advancement and wide application of battery technology and cloud file management, increasing the demand for portable wireless cloud scanners to provide more effective and convenient solutions for mobile business people’s file digitization, thus boosting related market demand.

(2) Unfavorable Factors

①The growth of the scanner market has slowed down, which in turn reduces the willingness and scale of customers to invest in new development projects, and extends the life cycle of products; This will cause considerable pressure on the investment of customers who rely on new development projects.

②In a saturated and highly competitive market environment, customers’ emphasis on cost control will pose considerable challenges to the maintenance of related gross profit.

③Affected by changes in political and trade conditions between China and the United States, frequent adjustments to U.S. tariff policies, wars in certain regions, and intensified competition in the AI market, market conditions and supply from various countries have become unstable, creating certain challenges.

(3) Countermeasures:

①Develop high-end industrial grade scanners for the new generation.

②Continue to develop high-end commercial and industrial scanners, and use the design sharing concept to reduce customers' development and mold costs, so as to enhance customers' willingness and ability to introduce new products.

③The company's layout includes production bases of Taiwan but outside mainland China to avoid the direct impact of the Sino-US trade war.

④Accelerate product development for other industrial applications in order to increase the momentum of long-term business growth.

⑤Continuously through the procurement strategy, the Company will pay attention to market trends and deploy in advance together with customers to reduce the market impact due to huge fluctuations in the raw material market.

(II) Important Applications and Production Process of Main Products

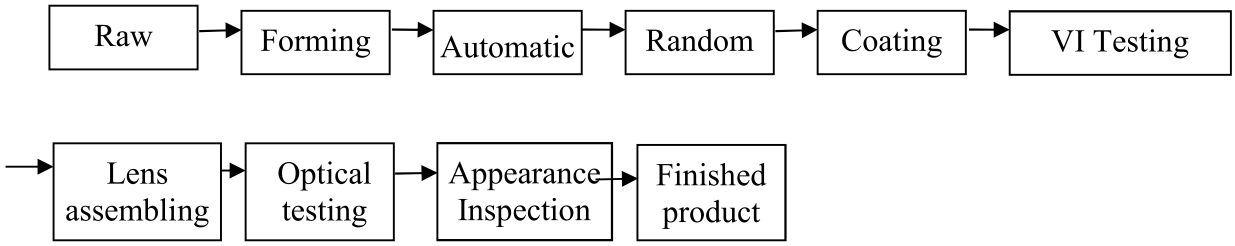
1. Important Applications of Main Products

Main Products	Important Applications
Optical Components	Can be used for photography and videography, and on products such as smartphones, tablets, laptops, gaming consoles, wearable devices, VR/AR wearables, home environment monitors, security sensors, robot vacuums, and logistics robots.
Optical Communication Components	Provide standard optical fiber lens, MPO cables, MT Ferrule terminals, optical communication optical module products that are used in data transmission equipment, telecom PON transmission, data center storage equipment, local area network transmission applications. Supports optical transmission efficiency applications ranging from 400G、800G & 1.6T to work with communication fiber transmission applications lens and other products.
Apple products	Consumer communication products and entertainment or data processing equipment used by individuals or businesses.
Mobile peripheral products	Caters to various consumer entertainment products, communication products, data processing devices, and outdoor or indoor use.
Memory Products	Used in personal computers, printers and other information products and as data access or transmission equipment.
Energy service management	
Engineering revenue	Provide turnkey engineering services, including various professional technical services such as feasibility studies and planning, engineering design, supply of materials and equipment, equipment fabrication, engineering construction, construction supervision, and commissioning.
Technical service revenue	Evaluate and plan the use of energy-saving lamps, inverter technology, network monitoring, and contracted power consumption to provide technical services for energy-saving and emissions-reduction for large shopping malls and department stores.
Electricity sales revenue	Provide maintenance and service for various power plants,

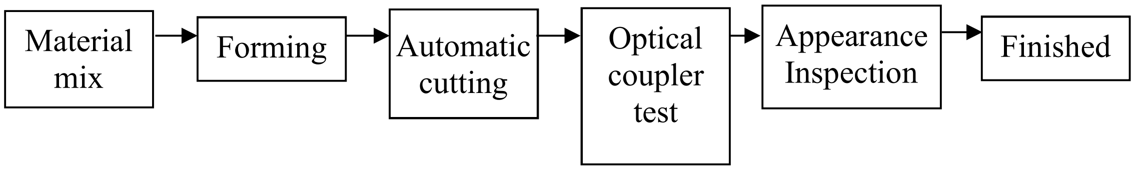
	substations, telecommunications equipment rooms, and other facilities. The electricity generated is supplied through the Taipower grid to meet various electricity needs, including industrial and residential electricity use.
Scanners	Optical image input can scan flat text, picture data and negatives, and store them in computers for editing, modification, and output via the desktop typesetting system.
Automatic Paper Feeder	Automatic paper feed module placed on scanners, multifunction printers or photocopiers.

. Production Process

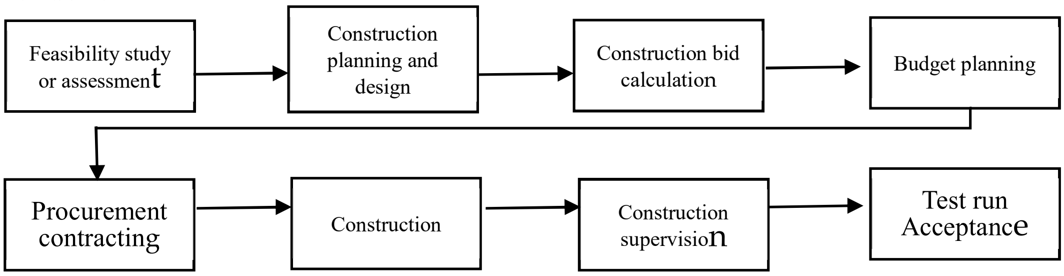
A.Optical Components



B.Optical Communication Components



C.(1) Construction



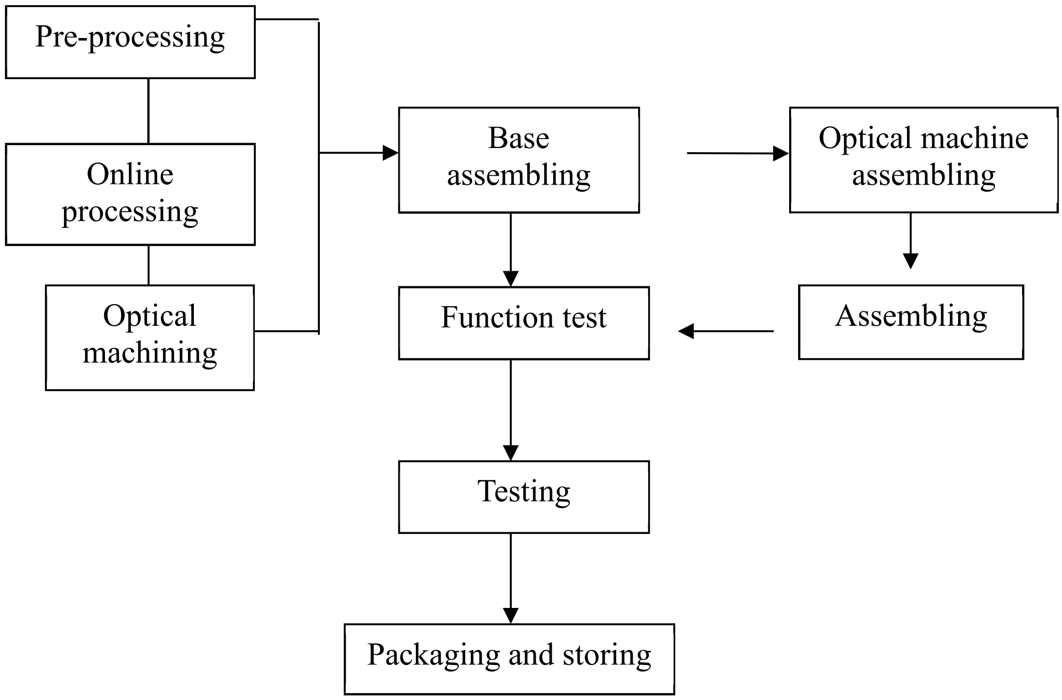
(2) Technical services

Evaluate and plan the use of energy-saving lighting, variable frequency technology, site monitoring, contracted electricity capacity, and other measures for large shopping malls and department stores. Conduct regular maintenance and repairs for various power plants, substations, and telecommunications equipment rooms, provide rigorous testing of all electromechanical equipment, and help power plants, substations, and telecommunications equipment rooms maintain optimal operating safety and performance.

(3) Sale of electricity

The installation of solar and wind power systems is primarily developed by personnel from the Power Plant Division or recommended by system integrators for suitable installation sites. After undergoing financial department calculations and assessments for approval, system integrators are commissioned to carry out construction and installation. Upon completion of construction, applications are submitted to the relevant authorities for meter installation, after which the system can commence operation. The Company's power plants are equipped with a monitoring system that can monitor the power generation status of the power plant at any time. In case of abnormal power generation, the power plant will send personnel to investigate, and depending on the power generation status of each power plant, module cleaning and maintenance are carried out to ensure good power generation performance.

D. Scanners



(III) Supply Status of Main Raw Materials

The company and various suppliers have established a stable supply cooperation relationship. For the purchase of major components, the company tries to diversify the source of purchase as much as possible to ensure the smoothness of purchase. Most of the raw material suppliers are original factories and well-known domestic and foreign manufacturers. They have a good quality reputation in the industry and have been with the company for many years with a stable cooperative relationship. At present, the supply of major raw materials is sufficient, and the company's raw material sources are not in short supply.

(IV) Names of customers who have accounted for more than 10% of the total purchases (sales) in any of the last two years, their purchases (sales) amount and proportion, and the reasons for the increase or decrease

1. Information of Major Suppliers in the Last Two Years

Unit: NT$ thousand

	2024				2025			
Item	Name	Amount	Percentage of Annual Net Purchase (%)	Relationship with the Issuer	Name	Amount	Percentage of Annual Net Purchase (%)	Relationship with the Issuer
1	Company B	5,122,521	24%	None	Company B	9,908,282	28%	None
2	Company J	4,273,508	20%	None				
3.	Others	12,326,272	56%		Others	26,014,967	72%	
	Purchase Net amount	21,722,301	100%		Purchase Net amount	35,923,249	100%	

Reason for changes: Reason for changes: Companies B and I are energy service construction contractors. In addition to raw material procurement, the construction costs also involve subcontracting specific projects to partner companies. The selection of suppliers varies depending on the nature of each project, client requirements, construction location, contractor construction quality, and cooperation. Therefore, changes in suppliers are considered reasonable.

2. Information of Major Sales Customers in the Last Two Years

	2024				2025			
Item	Name	Amount	Percentage of Annual Net Sales (%)	Relationship with the Issuer	Name	Amount	Percentage of Annual Net Sales (%)	Relationship with the Issuer
1	Customer H	16,528,678	61%	None	Customer H	23,077,207	70%	None
	Others	10,375,184	39%	-	Others	9,743,711	30%	-
	Sales Net amount	26,903,862	100%		Sales Net amount	32,820,918	100%	

III. Number of employees and the average length of service, average age and distribution of education level of the employees in the last two years and as of the publication date of the annual report

Year		2024	2025	The current year as of March 31, 2026
Number of employees	Clerical staff	1,157	1,078	1,006
	Operators	1,813	1,365	1,430
	Total	2,970	2,443	2,436
Average age		28.63	32.40	32.35
Average years of service		3.94	5.00	5.01
Distribution of education level	PhD	0.20%	0.41%	0.37%
	Master	6.09%	7.37%	7.88%
	College	24.85%	29.80%	26.68%
	High school	11.28%	10.44%	13.22%
	Under high school	57.58%	51.98%	51.85%

IV. Environmental Protection Expenditure Information

(I) Taking environmental protection as the starting point, the company selects the wash-free process with the least pollution in the production process, and at the same time, considers recyclable materials in material selection. Strictly follow the requirements of international environmental protection organizations and various environmental protection measures; the company has dedicated personnel for labor safety, hygiene and factory affairs who are responsible for the implementation of various environmental protection.

(II) The company has not been punished for environmental pollution in the most recent year and as of the publication date of the annual report.

(III) Implementation measures in response to the EU directives on the restriction of hazardous substances: In response to the rising awareness of environmental protection, the EU passed the Restriction on the Use of Hazardous Substances (RoHS) in 2003. The requirements of the directives fully promote the control of prohibited substances, and at the same time, make every effort to develop materials that meet environmental protection requirements.

V. Labor-management Relationship

(I) Various employee welfare measures, advanced studies, training, retirement systems and their implementation status, as well as the agreements between labor and management and various employee rights protection measures:

1. The Company has an employee welfare committee to facilitate the promotion of various welfare measures. The company has always treated its employees with integrity, and the labor-management relationship has always been harmonious. A complete system for employee training, communication, incentives and welfare has already been established.

2. Welfare Measures Provided by the Company

(1) Generous Welfare Items:

The company provides gift money or gifts for employee birthdays and the three major festivals, labor retirement pension allocation, employee travel subsidy, parking space, meal subsidy and various club activities.

(2) Perfect Insurance and Protection:

In accordance with government regulations, the company has purchased labor insurance for employees and national health insurance and complete group hospitalization medical insurance, life insurance, and accident insurance for employees and their family members.

(3) Subsidies for Wedding, Funeral and Emergencies:

There are various employee subsidies for events such as weddings, funerals and emergencies, including marriage, childbirth, condolences for major injuries and illnesses, and bereavement of employees and relatives.

3. Further Studies and Training

The Company attaches great importance to employee training and encourages colleagues to take the initiative to learn, and plans training courses for employees in general knowledge, professional technology and management for different job grades, in the hope that through training, the Company can create excellence and improve technical standards, and promote the common growth of employees and the company, in order to create the company's best operating performance.

4. Employee Retirement System:

The Company has established employee retirement measures covering all officially recruited employees.

(1) Allocation of Retirement Reserves on a Monthly Basis:

For those to whom the pension provisions of the Labor Standards Act apply, the company allocates retirement reserves on a monthly basis in accordance with the requirement of the Act.

(2) Individual Labor Pension Account:

Under the pension system governed by the Labor Pension Act, the Company contributes 6% of employees' monthly wages, as determined by the monthly wage classification table approved by the Executive Yuan, to individual pension accounts established with the Bureau of Labor Insurance. Employees may receive their pension benefits either in monthly payments or as a lump sum, based on the balance and accumulated earnings in their individual pension accounts. In accordance with the aforementioned pension plan, the Company recognized pension expenses of NT$182 thousand and NT$202 thousand for the years 2025 and 2024, respectively.

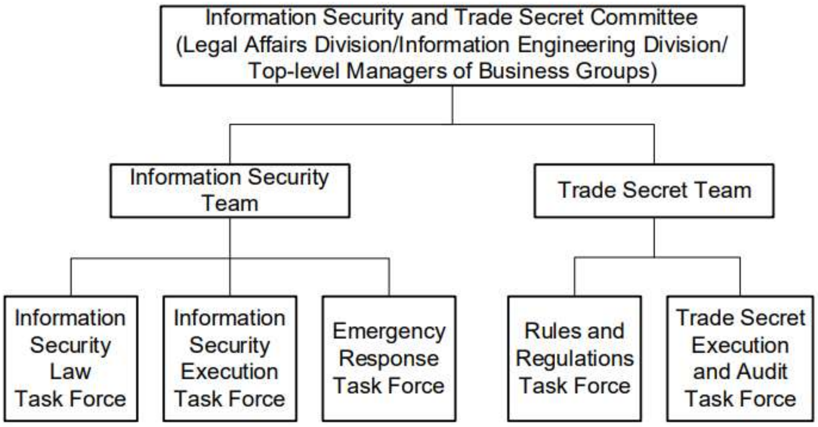
(II) The company has no labor dispute agreement in the last year and as of the printing date of the annual report.

VI. Information Security Management

(I) Describe the risk management framework for information security, information security policy, specific management plan and the resources invested in information security management, etc.

1. Information Security Organizational Structure

   In order to meet customers' information security requirements and safeguard their production and operational data, the Group, under the instruction of the Chairman, has established a Trade Secret Review Committee within the parent company, CHENG UEI PRECISION INDUSTRY CO., LTD., and subsequently formed an information security organization under the committee. The Group convenes the top executives of each business group as members of this Committee. The Chief Legal Officer and the Chief Information Officer jointly convene regular meetings of the Business Secrets Review Committee to implement, formulate and review the Group's information security control measures in order to effectively promote the Group's information security management policies. The information department of CHENG UEI consists of three personnel, including the information officer. CHENG UEI's implementation status of the current year is reported to the Board of Directors on an annual and regular basis. The reporting date to the Board of Directors for 2025 was August 14, 2025.



2. Information Security Policy

   The Group's information security policy is "To maintain the integrity, availability and confidentiality of the information of the Group's companies and to actively avoid damage caused by man-made or natural external forces to reduce the impact on the Company's operations and losses of the Company's interests". Through regular internal information security audits, we reinforce various information security measures and correct information equipment weaknesses to maintain normal operation of information systems. We hold regular internal information security meetings once a month to strengthen information security emergency response capabilities and deepen and adjust annual information security management goals.

   ◆Short-term goals:

   1. In 2026, the Company will continue to improve the FoxKM intelligent management platform, enabling each unit to become more familiar with the use of the FoxKM platform and enhancing the utilization of the Company's data assets through intelligent generation functions.
   2. In 2026, the Company identified two additional external-facing websites to be included under Web Application Firewall (WAF) system management. At present, a total of eight websites have been completed.
   3. In 2026, the Company will continue to deepen cybersecurity controls at overseas plants, and strengthen core network protection mechanisms and user-end response capabilities.

◆ Medium- and long-term goals:

1. Continue to deepen the Company's internal artificial intelligence (AI) platform and Knowledge Management (KM) system to enhance the effectiveness of smart applications and knowledge sharing.
2. Establish a Security Operations Center (SOC) to strengthen cybersecurity monitoring and management effectiveness. |

3. Specific management plan and resources invested in information security management

[Information Security Organization Performance]

In the past, the information security organization was responsible for the review and implementation of information security work items. For the information security items required by customers, the Company conducts regular inventory and review of information security. Strengthen the management and control of sensitive data. Only after organizational review can it be passed on to customers. Under the secure control mechanism, the customer's information security requirements can be fulfilled, winning the recognition of customers. The group conducts security inventory and review regularly to enhance the control of sensitive information. In the end control of the office environment, we have also invested in relevant control mechanisms so that the employees' information security can be protected in the office. Colleagues are now able to keep up to date on information security news and regulations through information bulletins posted by the information security organization weekly—which is a significant achievement for the information security organization.

[Internal Audit of Information Security]

The information security team conducts audits of each unit in accordance with the resolutions of the Business Secrets Committee and internal audits items, provides improvement measures, and reports the results of the audits and improvements to the Business Secrets Committee and Board of Directors. In 2024, there were no major information security incidents during the year.

[Concrete management plan]

1. Network security

●Implement network segmentation by setting up office network segments and production environments to prevent malicious attacks from spreading across factories.

●Set up solutions such as next-generation firewalls, intrusion detection systems, and online behavior monitoring to implement abnormal reporting and incident handling.

●Reduce the access to the production environment on the office network segment to reduce the information security risk of the production line system.

2. Endpoint security

●Cooperate with system vendors to update and patch computer equipment, and install anti-virus software for regular scanning.

3. Data security and protection

●E-mail anti-spam control, flexible policy adjustment for external malicious e-mail.

4. Information security reporting and awareness enhancement

●Enhance the employees' vigilance against email social engineering attacks and phishing websites, and improve their information security awareness.

●Regularly verify the information security notification procedures with customers, and strengthen the ability to communicate with customers in response to changes.

●Participation in the Information Security Alliance and Taiwan Information Security Executives Alliance to maintain the understanding of threat intelligence and the transmission of internal information within the Group.

5. Implement vulnerability scanning and patching

●Carrying out the vulnerability scanning plan. For the core information system, the

Company conducts regular scanning on a monthly basis and arranges for vulnerability repair.

●To improve the security of the production environment and system to maintain the normal operation of the production system.

[Information Security and Customer Cybersecurity Management Results]

The Group is a multinational enterprise. The Company establishes cybersecurity rules in accordance with cybersecurity laws, regulations, and policies in Taiwan and other countries, and conducts related risk controls. At the same time, it conducts cybersecurity management reviews in accordance with customers' requirements regarding its cybersecurity policies and privacy practices. Over the years, the Company has complied with customers' cybersecurity audit requirements, such as testing of business continuity plans and improvement measures following penetration testing of key information systems. The specific achievements obtained since 2025 are as follows:

1. In 2025, the Company continued to participate in the cybersecurity joint defense organization TWCERT, and remediated system vulnerabilities identified through cybersecurity notifications.
2. In 2025, the Company continued to pass cybersecurity audits conducted by key customers, including supplier security and privacy assurance.
3. In 2025, the Company continued to participate in the Taiwan Chief Information Security Officer Alliance to strengthen cybersecurity exchanges and cooperation.
4. In 2025, the Company conducted cybersecurity awareness campaigns, arranged participation in cybersecurity training, and enabled employees to obtain cybersecurity training certifications.
5. In 2025, the Group continued to place its external websites under Web Application Firewall (WAF) controls.
6. Performance and results of the use of the Knowledge Management System (KM) in 2025
   (1) Improved internal knowledge sharing efficiency: The Company established an enterprise knowledge management system to promote knowledge flow among employees and accelerate problem solving and decision-making efficiency.
   (2) Strengthened innovation capabilities: Through the KM system, the Company collects and shares innovative ideas and solutions, fosters cross-departmental cooperation, and stimulates corporate innovation.
   (3) Enhanced employees' professional development: The Company provides systematic knowledge management training to strengthen employees' professional skills and enhance their overall competitiveness.
7. Performance and results of the introduction of artificial intelligence (AI) in 2025
   (1) Optimized business processes: The Company uses AI technology to automate business processes, improve operational efficiency, and reduce the burden of manual operations.
   (2) Enhanced user experience: Through AI-based data analysis, the Company intelligently responds to user needs and provides more accurate and personalized services.
8. The Information Security and Trade Secrets meetings were convened a total of seven times in 2025.

(II) Please specify the losses and potential impacts caused by material information security incidents and countermeasures in the last year and up to the publication date of the annual report. If it cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be specified: None.

VII. Important Contracts

NATURE OF CONTRACT	COUNTERPARTY	CONTRACT TERM	MAJOR CONTENTS	RESTRICTIVE CLAUSES
OEM Agreement	BA Co.	2013/11/01~Until Termination	OEM Manufacturing	OEM Manufacturing by the Company
OEM Agreement	BB Co.	2013/12/10~Until Termination	OEM Manufacturing	OEM Manufacturing by the Company
OEM Agreement	BC Co.	2017/01/20~Until Termination	OEM Manufacturing	OEM Manufacturing by the Company
Licensing Agreement	BD Co.	2019/03/15~Until Termination	Authorized Sales Agreement	1. Confidentiality Clause 2. Intellectual Property Warranty Clause
Construction Contract	TAIWAN POWER COMPANY	2020/06/15~2030/12/31	Phase II Offshore Wind Power Project	Non-transferability Clause, Default Clause, Confidentiality Clause
Construction and Procurement Agreement	IA Co.	2021/06/03~Until Expiration of Warranty Period	Engineering Works and Equipment Procurement for the Phase II Offshore Wind Power Project	Non-transferability Clause, Default Clause, Confidentiality Clause
Construction and Procurement Agreement	IB Co.	2024/10/11~Until Termination	Installation Works Agreement and Equipment Procurement Agreement	None
Letter of Intent	IE Co.	2025/04/01~Until Termination	Joint Investment and Contracting Cooperation	None
Credit Facility Agreement	BANK SINOPAC CO., LTD.	2025/12/17~2026/12/16	Credit Facility Amount: NT$2.2 Billion	None
Credit Facility Agreement	KING'S TOWN BANK CO., LTD.	2025/06/10~2027/02/26	Credit Facility Amount: NT$2.3 Billion	None
Procurement Agreement	IC Co.	2025/05/29~Until Termination	Equipment Procurement	None
Construction Contract	ID Co.	2025/08/11~Until Termination	Water Diversion Tunnel and Vertical Shaft Construction Contract	None
Credit Facility Agreement	Bank SinoPac	2025/12/18~2026/12/30	Credit Facility Amount: NT$2.98 Billion	None
Credit Facility Agreement	KGI Commercial Bank / Shin Kong Commercial Bank / Land Bank of Taiwan	2025/03/21~2040/03/21	Credit Facility Amount: USD150 Million	None

V. Financial Overview

I. Review and Analysis of Financial Status

Unit: NT$ thousand

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	30,402,818	41,416,060	(11,013,242)	(26.59%)
Property, plant and equipment	19,888,736	13,110,787	6,777,949	51.70%
Intangible assets	1,525,878	1,094,269	431,609	39.44%
Other assets	10,071,452	11,318,345	(1,246,893)	(11.02%)
Total assets	61,888,884	66,939,461	(5,050,577)	(7.54%)
Current liabilities	46,005,785	17,125,558	28,880,227	168.64%
Non-current	11,986,738	29,855,940	(17,869,202)	(59.85%)
Total liabilities	57,992,523	46,981,498	11,011,025	23.44%
Equity attributable to shareholders of the parent company	3,315,239	10,867,877	(7,552,638)	(69.50%)
Share capital	2,462,421	2,462,421	0	0.00%
Additional paid-in capital	5,738,331	5,127,207	611,124	11.92%
Retained earnings	(4,947,554)	1,408,248	(6,355,802)	(451.33%)
Other equity	62,041	1,870,001	(1,807,960)	(96.68%)
Non-controlling interests	581,122	9,090,086	(8,508,964)	(93.61%)
Total equity	3,896,361	19,957,963	(16,061,602)	(80.48%)

Reasons for the increase or decrease in the amount in the last two years:
1. Decrease in current assets: Mainly due to significant decreases in cash and cash equivalents, inventories, and prepaid construction payments in 2025.
2. Increase in property, plant and equipment: Mainly due to increased investment in vessel construction projects and the purchase of energy storage equipment.
3. Increase in intangible assets: Mainly due to the acquisition of Smart Power through a business combination by the Company's subsidiary, Shinfox Energy, in 2025.
4. Increase in current liabilities and total liabilities: Mainly due to the increase in bank loans.
5. Decrease in non-current liabilities: Mainly due to a significant decrease in long-term bank borrowings.
6. Decrease in retained earnings, non-controlling interests, and total equity: Mainly due to a significant decrease in the net profit for the period in 2025.
7. Decrease in other equity: Mainly due to the significant decrease in the valuation of financial assets in 2025.

II. Review and Analysis of Financial Performance

Unit: NT$ thousand

Item \ Year	2025	2024	Increase (decrease) amount	Change ratio %
Operating income	32,820,918	26,903,862	5,917,056	21.99%
Operating cost	48,513,748	23,277,055	25,236,693	108.42%
	(43,478)	(32,443)	(11,035)	34.01%
	285	0	285	-
Operating margin	(15,736,023)	3,594,364	(19,330,387)	(537.80%)
Operating expenses	1,899,026	1,860,909	38,117	2.05%
Operating profit	(17,635,049)	1,733,455	(19,368,504)	(1117.34%)
Non-operating income and expenditure	(1,235,043)	216,932	(1,451,975)	(669.32%)
Net profit before tax	(18,870,092)	1,950,387	(20,820,479)	(1067.51%)
Income tax expense	408,830	531,655	(122,825)	(23.10%)
Net profit for the period	(19,278,922)	1,418,732	(20,697,654)	(1458.88%)

Reasons for the increase or decrease in the amount in the last two years:
1. Operating revenue and costs: Mainly due to increases in energy service management revenue and costs in 2025.
2. Gross profit and operating profit: Mainly due to the impact of a significant decline in profitability from energy service management in 2025.
3. Non-operating income and expenses: Mainly due to significant increases in impairment losses on non-financial assets and finance costs in 2025.
4. Net profit before tax, income tax expense, and net profit for the period: Due to the combined effects described above, net profit and income tax expense both decreased significantly.

III. Review and Analysis of Cash Flow

Unit: NT$ thousand

Beginning cash balance	Annual net cash flow from operating activities	Annual cash outflow from investment and financing activities	Effect of Exchange Rate	Remaining Cash (Insufficient) Amount	Remedies for cash shortage	
					Investment plan	Financial plan
7,928,276	(5,863,121)	5,709,896	(28,489)	7,746,562	-	-

Analysis of cash flow changes in recent years:
(1) Business activities: NT$(5,863,121) housand
(2) Investment activities: NT$(5,925,027) thousand
(3) Financing activities: NT$11,634,923 thousand
2. Remedial measures for cash shortage and liquidity analysis: None
3. Analysis of cash liquidity in the next year: The cash balance is about NT$77.47 billion, and there is no worry for the cash flow in the next year.

IV. Impact of Major Capital Expenditures on Financial Operations in the Last Year

Unit: NT$ thousand

Year	Capital expenditures	Sources of funds	Total funds	Impact on financial operations
2025	Acquisition of property, plant and equipment	Self-own funds and bank financing	8,660,863	The newly acquired production equipment has been put into use for shipbuilding projects and energy storage equipment to expand our production capacity, sales volume and energy management services to fulfill the needs in the market and customers.

V. Reinvestment policy in the most recent year, main reason for its profit or loss, improvement plan and investment plan for the next year

(I) Reinvestment Analysis Table

December 31, 2024

Explanation / Item	Investment amount (note)	Policy	Main reasons for gains or losses	Improvement plan
Glory Science Co.,Ltd.	NT2,814,868 thousand	Restructuring of organization under joint control	Profit of NT221,245 thousand	-
Power Quotient International Co., Ltd.	NT3,372,180 thousand	Restructuring of organization under joint control	Loss of NT5,929,367 thousand This was mainly due to investment losses from Shinfox Energy Co., Ltd.	Subsidiary, Shinfox Energy Co., Ltd.: (1) Foxwell Energy Corporation Ltd.: Actively improve the collection of accounts receivable. (2) Shinfox Far East Company Pte Ltd : Depending on future business development, the Company will undertake new engineering projects to contribute to profitability.
Foxlink Image Technology Co., Ltd.	NT$3,011,140 thousand	Restructuring of organization under joint control	Loss of NT25,879 thousand This was mainly due to investment losses from Shinfox Energy Co., Ltd.	Subsidiary, Shinfox Energy Co., Ltd.: (1) Foxwell Energy Corporation Ltd.: Actively improve the collection of accounts receivable. (2) Shinfox Far East Company Pte Ltd : Depending on future business development, the Company will undertake new engineering projects to contribute to profitability.
Shih Fong Power Co., Ltd.	NT299,952 thousand	Invest in other companies	Profit of NT6,350 thousand	-

Note: The investment amount exceeds 5% of the paid-in capital.

(II) The Company's investment plan for the coming year will focus on "clean energy" and "energy saving and carbon reduction", and thus has invested in green energy and carbon reduction businesses.

VI. Risks

(I) Impact of interest rate and exchange rate changes, and inflation on the company's profit and loss and future countermeasures:

1. Interest rate: The interest income was NT$248,914 thousand in 2025, and the interest expense was NT$1,139,045 thousand. The Company regularly assesses the interest rates of deposits and borrowings offered by banks, and at the same time obtains the average market interest rate and maintains a good relationship with banks to obtain a more favorable deposit and borrowing rates, in order to maintain the flexibility of financial operations.

2. Exchange rate: The consolidated revenue of the subsidiary Power Quotient mainly comes from the sales of Apple products by its subsidiaries; as its sales are mainly quoted in Hong Kong dollars, while its purchases are quoted in US dollars, the gross profit margin will be affected by exchange rate fluctuations. The consolidated revenue of the subsidiary GLORYTEK mainly comes from mainland China. The operating income of the subsidiary Foxlink Image Technology is mostly denominated and recorded in US dollars. The purchase of raw materials and machinery and equipment is also mostly denominated and recorded in US dollars, so there is a certain hedging effect on the risk of exchange rate changes. Most of the exchange gains and losses come from foreign currencies and unrealized conversion gains or losses incurred after reevaluation of liabilities and assets based on the spot exchange rate at the end of the period. In response to exchange rate fluctuations, the Finance Department has established hedging strategies and methods, and timely adopts the following foreign exchange hedging measures: (1) consider the possible future changes in the exchange rate when quoting the business, so as to protect the company's profits; (2) constantly collect information about exchange rate changes to fully grasp exchange rate trends; (3) use appropriate hedging tools, such as pre-sale or pre-purchase of forward foreign exchange contracts, to avoid exchange risks; (4) set up foreign currency accounts and use the accounts to manage foreign currency deposits and withdrawals required for business to reduce the exchange rate risk from the conversion of New Taiwan dollars; pay attention to the foreign currency revenue and expenditure at all times, try to keep the foreign currency revenue and expenditure in balance, and if necessary, engage in derivative financial product trading for the purpose of risk avoidance in accordance with the company’s "Management Measures for Acquisition or Disposal of Assets," so as to avoid exchange losses.

3. Inflation: The extent of inflation changes did not significantly affect the company's operations and did not significantly impact the company.

(II) Policies for engaging in high-risk or high-leverage investments, loans to others, endorsement guarantees, and derivatives trading, main reasons for profit or loss, and future countermeasures:

1. The Company and its subsidiaries are committed to their main business and have not engaged in high-risk and highly leveraged investments.
2. When the Company and its subsidiaries engage in loans to other parties, endorsements and guarantees for others, or engage in derivative transactions, they follow the Company's "Procedures for Loans to Other Parties", "Procedures for Endorsements and Guarantees", and "Procedures for the Acquisition or Disposal of Assets".

(III) Future R&D plans and estimated R&D expenses:

1. The Group's future R&D plans:
   (1) On the lenses of 3C components, the trend of plastic lenses is "smaller sizes and higher pixels", which is applied in various 3C products (laptops, PCs, VR, AR, gaming consoles). This trend is also the direction of the company's R&D plan for lenses. The Company adheres to the belief of independent R&D, and the main sources of technology are the company's long-term R&D personnel cultivation, project research plans for self-development, and maintenance of close technical cooperation with customers (materials, coatings, precision machining technology, etc). In recent years, the company has actively recruited R&D talents for the development of a full range of products.
   In terms of optical communication of 3C components, the Company has shifted from OEM to ODM, and will develop “optical machine design, mold flow design, optical inspection, optical coating, and new optical material” capabilities to increase the market share and strengthen our ability to become irreplaceable.
   (2) The main sources of technology for systems and peripheral products are the rich experience of the R&D personnel in the industry and by the company’s long-term cultivation through project research plans for self-development. The key technologies currently mastered

include automatic paper feeding technology, integrated circuit design for special applications, precision optical mechanism design, high-speed transmission design, analog/digital circuit design, image processing and optical design... etc.

2. The combined R&D expenses of the company and its subsidiaries in 2025 were NT$257,125 thousand, which accounted for approximately0.78% of the consolidated operating income for the year. As of March 31, 2026, the actual consolidated R&D expenses were NT$64,810 thousand, which is approximately1.08% of the operating income. It is estimated that the total R&D expenditure invested in this year will be 0.7 to 1.5% of the operating income.

(IV) Impact of important domestic or foreign policies and legal changes on the company's financial operations and corresponding measures:

The company's daily operations are handled in accordance with the laws and regulations of the competent authority. In recent years, the company's finance and business have not been affected by the important domestic or foreign policy or legal changes. The company's management will review important domestic and foreign policies and legal changes at any time, put forward countermeasures in due course, and set up a legal unit to pay attention to important domestic and foreign policy and legal changes at any time in order to propose impact assessments and response plans. At the same time, the company also commissions external legal consultants to provide inquiry services and deal with the company's legal issues. Up to the moment, important policy and legal changes have not significantly impacted the company.

(V) Impact of technological (including information security risk) and industrial changes on the company's financial operations and countermeasures:

With respect to technological changes (including information security risks) and changes in the industry, the Company regularly convenes all relevant departments to discuss ways to address these changes. To date, technological changes (including information and security risks) and industry changes have not had a significant impact on the Company's finance or operations.

(VI) Impact of corporate image changes on corporate crisis management and countermeasures:

The company has always been committed to its core businesses to establish a positive social image of the company and fulfill its social responsibilities, so no incidents that damage the corporate image have occurred.

(VII) Expected benefits, possible risks and countermeasures concerning mergers and acquisitions:

In the most recent year and as of the publication date of the annual report, the company did not have any merger or acquisition.

(VIII) Expected benefits, possible risks and countermeasures concerning plant expansion:

In order to meet the needs of future business growth, the company is building production bases and purchasing production equipment to increase revenue and profit.

(IX) Risks from the concentration of purchase or sales and countermeasures:

Sales: As the company's products are diversified and the sales targets are mainly international brand manufacturers, the risk profile is relatively low.

Purchase: Purchases of the Company's significant subsidiaries are not overly concentrated. The main reason is that the subsidiaries of the Company have at least two or more raw material suppliers, and negotiate with the suppliers based on the purchased quantity. Therefore, there should be no risk of purchase concentration. In addition, the company reduces the cost of incoming materials through group resources and the advantages of the group's bulk purchases, has established stable supply partnerships with various suppliers, and adopts decentralized procurement sources for the purchase of major components to ensure smoothness of incoming materials. In addition to maintaining good transactions with existing customers and suppliers, the company's subsidiaries will strive to develop new sources of customers and suppliers to diversify business risks and enhance long-term competitiveness.

(X) Impact, risks and countermeasures of volume transfers or replacement of equity by directors, supervisors or major shareholders holding more than 10% of the company's shares: The company did not have such a situation in the last year and as of the date of publication of the annual report.

(XI) Impact, risks and countermeasures concerning the change in management rights of the company: The company did not have such a situation in the last year and as of the date of publication of the annual report.

(XII) Litigation or non-litigation events:

1. Major litigation, non-litigation or administrative litigation events that the company is undergoing at the moment:

The Company	Other Party	The Year Dispute Began	Fact	Jurisdiction for Disputes
SHIH FONG POWER CO., LTD.	Citizens of the Earth, Taiwan	Year 2021	**Case Summary:** The Citizen of the Earth Foundation, in relation to an environmental impact assessment case, submitted a citizen notification letter to the Environmental Protection Administration (EPA), requesting the EPA to order our company to submit an environmental anomaly analysis and a countermeasure review report regarding the development project for EPA's review. On June 9, 2021, the EPA replied in writing, stating that the development project had already passed the environmental impact assessment and difference review procedures, and there was no legal basis to require a second difference review. On August 6, 2021, the Citizen of the Earth Foundation filed an administrative lawsuit against the EPA on the grounds of administrative inaction. This case is referred to as the "Environmental Impact Assessment Case." **Case Status** The Taipei High Administrative Court dismissed the plaintiff's claim. The plaintiff appealed, and the case is now under review by the Supreme Administrative Court. As of June 24, 2024, our company has filed to participate in the proceedings, and the court is continuing the trial.	Taipei High Administrative Court, Supreme Administrative Court
SHIH FONG POWER CO., LTD.	Shanli Tribe, Taiping Tribe, and other	Year 2023	**Case Summary:** The Shanli Tribe, Taiping Tribe, and other Indigenous peoples filed an appeal case requesting a suspension of execution	Taipei High Administrative Court / Supreme

	Indigenous Peoples		and revocation of the Ministry of Economic Affairs' Bureau of Energy's issuance of the 2023 Work Permit for the Shih Fong Company's power plant. **Case Status:** (1) Suspension of Execution of the 2023 Work Permit: On September 28, 2023, the Supreme Administrative Court dismissed the motion for suspension of execution (overruling the original ruling by the Taipei High Administrative Court). Revocation of the 2023 Work Permit: On February 6, 2024, the Secretary-General of the Executive Yuan issued a written response declining to accept the appeal, stating that individual Indigenous persons may not file such lawsuits. On March 28, 2024, the applicants filed an administrative lawsuit with the Taipei High Administrative Court. On June 17, 2024, our company filed a motion to intervene in the lawsuit. As of February 5, 2025, the second preparatory hearing has been held, and the case is under continued trial.	Administrative Court
SHIH FONG POWER CO., LTD.	Shanli Tribe, Taiping Tribe, and other Indigenous Peoples	Year 2024	**Case Summary:** The Shanli Tribe, Taiping Tribe, and other Indigenous peoples filed a petition for the suspension of execution and revocation of the Ministry of Economic Affairs Bureau of Energy's issuance of the 2024 Work Permit to Shih Fong Company's power plant. **Case Status:** (1) Suspension of Execution of the 2024 Work Permit ● On August 5, 2024, the Executive Yuan rejected the petition for suspension. ● On October 22, 2024, the petitioners filed an administrative lawsuit with the Taipei High Administrative Court. ● On December 2, 2024, our company filed a motion to intervene in the lawsuit. ● As of December 4, 2024, the court has held an evidence investigation hearing, and the trial is ongoing. (2) Revocation of the 2024 Work Permit: ● The appeal is under review as of July 9, 2024. On September 30, 2024, our company filed a motion to participate in the administrative appeal.	Appeals Review Committee, Executive Yuan / Taipei High Administrative Court

2. If there are major litigation, non-litigation or administrative disputes that the company's directors,

supervisors, president, substantive persons in charge, major shareholders with more than 10% shareholding or subsidiary companies have been sentenced or are currently undergoing. The results may have a significant impact on shareholders' equity or the price of securities. The relevant information should be disclosed: None.

(XIII) Other important risks and countermeasures

The company and its subsidiaries have no other important risks as of the date of publication of the annual report, except for the above-mentioned risk assessment and descriptions.

VII. Oher Important Matters:

(1) Continuing Education/Training of Directors:

Job title	Name	Date	Host by	Course title	Training hours
Chairman of the board	T.C. Gou	2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Director	Kufn Lin	2025.10.03	Accounting Research and Development Foundation of the Republic of China	Practical Applications of Sustainability Policies and Disclosure Standards	6
		2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Director	Jeffrey Cheng	2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Director	Hwee Kian Lim	2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Director	Vivien Liu	2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Director	Semi Wang	2025.08.08	Securities and Futures Institute	AI Development and Information Security Risks	3
		2025.11.07	Securities and Futures Institute	Enterprise Risk Management and Crisis Response: A Board Perspective	3
Independent Director	Ralph Chen	2025.02.25	Taipei Certified Public Accountants Association	Net-Zero Carbon Reduction, Green Carbon Regulation, and Carbon Trading Markets	3
		2025.06.25	Taipei Certified Public Accountants Association	Climate-Related Risks and Their Impact on Financial Statements: Accounting for Carbon Credits and Carbon Fees	3
		2025.07.25	CPAASSOCIATIONS R.O.C.(TAIWAN)	Materiality Considerations in Sustainability Disclosure	3

Job title	Name	Date	Host by	Course title	Training hours
Independent Director	Ralph Chen	2025.12.02	Taiwan Investor Relations Institute (TIRI)	Global Strategy for Taiwanese Enterprises: Considerations When Exiting or Reducing Operations in Mainland China	3
		2025.12.16	Taiwan Investor Relations Institute (TIRI)	Understanding the Risks of Capital Repatriation from Mainland China and Potential Response Strategies	3
Independent Director	Cheng-Rong Chiang	2025.01.14	Taiwan Institute for Sustainable Energy	Advanced Education Program for Directors and Supervisors – Taiwan Listed Companies Association	3
		2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	3
		2025.11.13	Independent Director Association Taiwan	IFRS 18: A Complete Guide to Presentation and Disclosure in Financial Statements	3
Independent Director	Hong Te Lu	2025.05.23	Importers and Exporters Association of Taipei	The Global AI Race: Winning Strategies for Taiwanese Enterprises	3
		2025.06.07	Importers and Exporters Association of Taipei	The 11th International Trade Strategy Leadership Program: Navigating the New Global Trade Landscape	6

(II) Training participation by personnel related to financial information transparency:

Year	Host by	Course title	Course hours	Number of company participants
2025	Taiwan Development&Research Academia of Economic &Technology	Practical Image Capture and Forensics with Generative AI	6	1
2025	Institute of Internal Auditors - Chinese Taiwan	AI System Auditing and AI-Assisted Audit in the Era of Intelligent Auditing	6	1
2025	Accounting Research and Development Foundation of the Republic of China	Practical Internal Control Management for Corporate Greenhouse Gas Inventories	6	1
2025	Institute of Internal Auditors - Chinese Taiwan	Business Intelligence and Data Analytics Methods	6	1

VI. Special Items To Be Included

I. Information on Affiliated Enterprises: For the most recent year, please refer to the Consolidated Business Report of Affiliated Enterprises, Consolidated Financial Statements of Affiliated Enterprises, and Affiliation Report, which are prepared in accordance with the FSC’s Regulations Governing the Preparation of Affiliated Enterprises’ Consolidated Business Reports, Consolidated Financial Statements, and Affiliation Reports.

Please refer to: Market Observation Post System (MOPS) > Individual Company > Electronic Document Download > Affiliated Enterprises’ Three Reports Section

Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10

II. Handling of private placement securities in the last year and as of the date of publication of the annual report: None.

III.Other necessary supplementary explanations: None.

IV.In the most recent year and as of the date of publication of the annual report, if there is any matter that has a significant impact on shareholders' rights and interests or the price of securities as specified in subparagraph 2, paragraph 3, Article 36 of the Securities and Exchange Act: None.

FIT Holding Co., Ltd.

Chairman: T.C. Gou