



**GLOBE INDUSTRIES
CORPORATION**

2025 Annual Report

Notice to readers

This English translation of the annual report is prepared in accordance with the Chinese version and is for reference purposes only. The English versions of the individual and consolidated financial statements are exempt from audit or review by accountants. If there are any inconsistency between the Chinese original and this translation, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation Post System: mops.twse.com.tw

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4. The certified public accountants who duly audited the annual financial report for the most recent fiscal year

Name of CPA's: Jung-Huang Hsu, Hung-Bin Yang

Name of accounting firm: Ernst & Young Certified Public Accountants

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5. Name of any exchanges where the company's securities are traded offshore, and the method by which to access information on said offshore securities: None.

6. Company website: www.globetape.com

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I. Letter to Shareholders

Dear Shareholders:

Globe Industries Corporation was founded in 1951 specializing in the adhesive tape business. Globe upholds the business philosophies of integrity, stability, and safety as the core values of sustainable development. Since its establishment, the patronage and support of customers from all walks of life, as well as the close cooperation of supply chain partners have laid the foundation for mutual trust and strengthened future cooperative relations.

In recent years, with the development of the global high-tech industry, we have been committed to innovative research and development, obtaining quality certifications from various countries, and improved process technology capabilities. We actively invest in automated smart manufacturing, continue to improve product quality and achieve cost competitiveness to provide customers with the best service.

In addition to pursuing sustainable operations, our management team is also committed to caring for the earth and creating a sustainable environment; having promoted energy conservation and carbon reduction for a long time, Globe has taken the lead in the industry by being the first to obtain carbon footprint certification for OPP and PVC tape, becoming the pioneer of green tape.

Globe has always been people-oriented and values the health and well-being, learning and growth of its employees. By building a consensus through education and training, Globe has established an ethical culture of unity, cooperation, and labor-management harmony. Established the "Globe Comprehensive Education Foundation" to actively participate in social welfare undertakings and cultivate future elites. Globe will continue to strengthen corporate governance, fulfill social responsibilities, and promote sustainable development of the Company and the harmonious co-prosperity of society.

In the face of dual challenges stemming from escalating geopolitical tensions in the Middle East and the ensuing oil crisis caused by disrupted crude oil supplies, the Company acted swiftly to enhance our corporate resilience against market volatility. We have remained dedicated to optimizing production efficiency through process innovations in our adhesive tape manufacturing, while simultaneously driving technological upgrades to strengthen our core brand competitiveness and expand our footprint in high-margin global markets. To navigate these external headwinds, we have reinforced our risk management frameworks and established a diversified, localized supply chain system. These measures have effectively mitigated the pressures of energy shortages and surging logistics costs. Amidst the prevailing global economic uncertainties, we maintain a commitment to disciplined operations. By leveraging strategic market positioning and agile capacity allocation, we ensure steady progress toward our corporate sustainability goals, demonstrating our ongoing contribution to environmental and social responsibility.

Supported by the unwavering trust of our shareholders and the Board of Directors, the management team remains committed to driving profitability and delivering long-term value. On behalf of the Group, I would like to express my sincerest gratitude to all shareholders for your continued support and partnership.

Wishing you
Good health and peace of mind
Chairman
Jun Ding Investment Co., Ltd.
Representative: Te-Chao Chang

1.1 2025 Business Report

1. Business plan implementation results

The Company's consolidated operating revenue for 2025 was NT\$733.98 million, a decrease of NT\$61.22 million compared to NT\$795.20 million in 2024. The net loss before tax for 2025 was NT\$59.79 million, reflecting a decline of NT\$62.46 million compared to the net income before tax of NT\$2.67 million in 2024.

2. Analysis of Revenue, Expenditures, and Profitability and profitability are as follows:

Unit: NT\$ thousand; %

Analysis of Revenue, Expenditures, and Profitability	NTD	Profitability	%
Operating revenue	733,979	Debt Ratio	17.53
Operating costs	633,390	Ratio of long-term capital to property, plant and equipment	240.81
Gross profit	100,589	Return on Assets	(5.41)
Operating income (loss)	(64,661)	Return on equity	(6.59)
Net income (loss) before tax	(59,785)	Net profit margin	(8.35)
Net income (loss) for the period	(61,280)	Earnings per share	(0.82)

Note: The Company is not required to disclose financial forecast for 2025, so it is not applicable.

3. Research and development status

(1) R&D achievements:

- ① Achieving milestone results in the development of the development of high-temperature resistant adhesive tapes for piping applications.
- ② Successfully demonstrated initial applications of water-based pressure-sensitive adhesive systems in PVC tape products.

(2) Future research and development priorities:

- ① Continued development of high-temperature resistant adhesive tapes for piping applications.
- ② Develop a competitive adhesive.
- ③ In alignment with energy conservation, carbon reduction, and VOC emission reduction, we are developing water-based pressure-sensitive adhesives and eco-friendly tape substrates.
- ④ Develop high value-added products according to customer needs and market trends.

1.2 Business Strategy for 2026

1. Business policy

The Company has a history of more than 70 years since its establishment. After many severe challenges, it has always been able to stand firm. The main reason is that it adheres to "focus on the industry", upholds the correct business philosophy and the sound business constitution. Following is a brief description of the operating policy of the Year 2026:

(1) Customer-centric product development.

- (2) Strengthen the research and development of new products and expand new markets.
- (3) Expand product portfolio with strategic alliances.
- (4) Develop environmentally friendly products and improve production processes and equipment with the goal of energy saving and carbon reduction.
- (5) Use AI and digital technology to improve work efficiency and performance.
- (6) ESG (environmental protection, social responsibility, corporate governance) as the Company's sustainable development goals.

2. Expected Sales volume and its basis

The expected sales volume of the Company in 2026 is based on the future changes in the domestic and foreign markets and the supply of raw materials.

3. Important production and marketing policies

- (1) Develop advanced equipment and process technology and develop green products.
- (2) Construct the factory MES (Manufacturing Execution System) to create efficient and visualized production management.
- (3) Continuously update and improve existing production equipment with the goal of energy saving and carbon reduction.
- (4) Use AI and digital marketing to develop new markets.

1.3 The Company's future development strategy

1. Expanding revenue streams and optimizing cost controls to enhance profitability.
2. Using digital technology to strengthen production management and digital marketing.
3. Research and development of high-performance and environmentally oriented products to enhance brand value and create new business opportunities.
4. With the goal of saving energy and carbon reduction, improve the process and equipment.

1.4 The effect of external competition, the legal environment, and the overall business environment

1. External competition

Taiwan's adhesive tape market is a mature market. The upstream, middle, and downstream industries continue to move outward. Coupled with rising minimum wages, the price of raw materials fluctuates intensely, environmental protection policies are becoming more and more stringent, and price competition among peers. The Company also faces intensifying competition from manufacturers in mainland China and other emerging regions.

The Company's response is to strengthen its technology research and development capabilities and adopt a differentiated strategy, hoping to create a niche to meet the needs of customers and maintain competitiveness.

2. Regulations

In terms of the regulatory environment, the Company keeps abreast of changes in domestic and foreign investment, environmental protection, labor, taxation and other laws and regulations, understands the direction and trend of laws and regulations revision, cultivates relevant personnel for further study, and irregularly amends relevant regulations with changes

in laws and regulations to comply with laws and regulations. Due to the implementation of the system related to corporate governance, the regulatory environment has no significant impact on the Company's financial operations.

3. Overall operations

The global economy maintains resilience, though 2026 growth momentum is expected to moderate or remain flat versus 2025. Key factors include AI industry development, U.S. tariff policies, and China's overcapacity, with varying impacts across economies. The U.S. shows robust growth from AI investment and policy support; the eurozone and UK face weakening momentum from tariffs, Chinese competition, and fiscal constraints; Japan's exports remain tariff-constrained despite key industry investments; China faces pressure from weak domestic demand and sluggish property markets, creating a differentiated global economic landscape. In terms of the global macroeconomy, although trade tensions have eased from their peaks and financial conditions remain relatively accommodative, global inflation is stabilizing. However, the structure of economic growth has transitioned into a phase of moderate expansion. Regarding the international landscape, the January 2026 World Economic Outlook report by the International Monetary Fund (IMF) noted:

- ① Inflation Rate: The global inflation rate is projected to decline from 4.1% in 2025 to 3.8%. While tariffs and policy uncertainty will continue to dampen economic activity, their negative impact is expected to gradually diminish between 2026 and 2027. Global economic growth is projected at 3.3% in 2026; with the Eurozone at 1.3%, emerging markets at 4.2%, and the Middle East and North Africa at 3.9%; among major economies are: US 2.4%, Japan 0.7%, China 4.5%, and India 6.4%.
- ② Economic Growth Rate: Although tariff measures and policy uncertainties will continue to weigh on economic activity, their adverse impacts are expected to gradually dissipate between 2026 and 2027. Global economic growth is projected at 3.3% for 2026. Within specific regions, growth is forecasted at 1.3% for the Euro area, 4.2% for emerging markets, and 3.9% for the Middle East and North Africa. Among major economies, the growth rates are projected as follows: the United States at 2.4%, Japan at 0.7%, China at 4.5%, and India at 6.4%.

Regarding the domestic economic situation, the Institute of Economics, Academia Sinica released the "2026 Taiwan Economic Outlook" on December 22, 2025, noting:

In the second half of 2025, market uncertainty diminished following progress in trade negotiations and adjustments to U.S. tariff policies, leading to a more positive global economic outlook. Driven by the sustained expansion of demand for Artificial Intelligence and High-Performance Computing, Taiwan's external demand remained robust. This, in turn, bolstered corporate investment momentum, benefiting both the technology sector and its associated supply chains.

Looking ahead, the evolution of U.S. tariff policies and the pace of monetary policy adjustments by major central banks will continue to influence global demand and financial market volatility. Furthermore, the spillover effects of China's slowing growth and overcapacity, manifested as low-priced export pressure, will continue to disrupt regional trade order and the export performance of Taiwan's traditional industries. Geopolitical risks and the

impacts of climate change also add uncertainty to economic growth. While Taiwan's exports and investments are propelled by the semiconductor and high-tech sectors, the high concentration of industrial structure and sectoral divergence may weaken the latent resilience of the overall economy and labor market. Maintaining technological advantages while promoting industrial diversification and value-added upgrades will be crucial to stabilizing long-term growth momentum.

In response to this volatile international landscape, the Company will continue to strengthen its risk management mechanisms, adjust operating strategies in a timely manner, and mitigate the impact of external shocks as we pursue our goals for sustainable development.

Chairman: Jun Ding Investment Co., Ltd

Representative: Te-Chao Chang

Manager: Lin-Ching Hwang

Accounting Supervisor: Yea-Chyi Chang

II. Corporate Governance Report

2.1 Information on Directors, General Manager, Deputy General Managers, and Managerial Officers

2.1.1 Directors Information

2026.4.13

Title	Nationality/ place of Incorporation	Name	Gender / Age	Date Election	Term Years	Date First Elected	Shareholding when elected		Current Shareholding		Spouse and Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Director's Current Position at NPC and Other Companies	Executives or Directors who are Spouses or within Two Degrees of Kinship			Remarks
							shares	(%)	shares	(%)	shares	(%)	shares	(%)			Title	Name	Relation	
Chairman	ROC.	Jun Ding Investment Co., Ltd	-	2024.6.19	3	2021.7.20	3,008,000	4.00	3,008,000	4.00	0	0	0	0	Not applicable					-
	ROC.	Representative: Te-Chao Chang	Male 70-79	2024.6.19	3	1978.10.20	-	-	1,929,849	2.56	0	0	3,008,000	4.00	Chairman of the Company MBA	Chairman of the Art of Living International Company	Vice Chairman	Te-Hsu Chang	Brother	-
Vice Chairman	ROC.	King Dom Investment Co., Ltd	-	2024.6.19	3	2015.6.30	3,043,000	4.05	3,043,000	4.05	0	0	0	0	Not applicable					-
	ROC.	Representative: Te-Hsu Chang	Male 60-69	2024.6.19	3	2003.5.28	-	-	646,700	0.86	4,320,934	5.75	0	0	Director and General Manager of the Company MA	Representative of the Globe Adhesive Technology Corp 、 Rolling Miles Holding Limited & Legal Zhuhai Earth Adhesive Technology Ltd.	Chairman	Te-Chao Chang	Brother	-
Independent Director	ROC.	Wen-Chen Lai	Male 70-79	2024.6.19	3	2015.6.30	0	0	0	0	0	0	0	0	President of the Merry Electronics Co., Ltd. Chairman of the EXA Energy Technology Co.,Ltd. Supervisor of the SECURITAG Assembly Group Co., Ltd. EMBA in National Tsing Hua University Master of Chemical Engineering National Chiao Tung University	-	-	-	-	-
	ROC.	Lin-Ming Huang	Male 70-79	2024.6.19	3	2021.7.20	0	0	0	0	0	0	0	0	Independent Director of the of the Merry Electronics Co., Ltd. MBA in University of Kansas	Independent Director of ACON Holding Inc.	-	-	-	-
	ROC.	Meng-Fen Chen	Female 60-69	2024.6.19	3	2024.6.19	0	0	0	0	0	0	0	0	Director of the Altek Corporation Bachelor of Rutgers University of New Jersey	Director of the Altek Corporation 、 Director of GIANTA CO., LTD.	-	-	-	-

Major Shareholders of Corporate Shareholders

2026.4.13

Name of Institutional Shareholders	Major Shareholders	
Jun Ding Investment Co., Ltd	Te-Chao Chang	99.97%
	Chih-Yang Chang	0.03%
King Dom Investment Co., Ltd	Yea-Chyi Chang	81.11%
	Te-Hsu Chang	12.22%
	Wei-Ting Chang	3.31%
	Fen-Ning Chang	3.31%
	Shih-Wei Pu	0.05%

Major Shareholders of the Company's Major Institutional Shareholder

Name of corporate/juristic person	Major shareholders of the corporate/juristic person
Not applicable	Not applicable

Directors Information

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

Criteria Name	Professional Qualification and Experience	Independent Directors' Independence Status	Number of other public companies in which the individual is concurrently serving as an Independent Director
Chairman Jun Ding Investment Co., Ltd Representative: Te-Chao Chang	The Chairman of the Board is a senior executive of the Company. He used to be the General Manager. He has been a senior executive for more than 40 years, with professional leadership, marketing, operation management and strategic planning capabilities, he is a pioneer in the industry, leading the Company towards sustainable operation.	The second degree of relatives or less instructing the Company, and the provisions of Article 26-3 of the Securities Exchange Relations Act are met.	0
Vice Chairman King Dom Investment Co., Ltd Representative: Te-Hsu Chang	The Vice Chairman has a master's degree. He used to be the General Manager of the Company and is now the Vice Chairman. He has been engaged in the tape industry over 30 years. He is specialized in market strategy and business promotion. He innovates and foresights in the concept of energy saving and carbon reduction.		0
Independent Director Wen-Chen Lai	Director of Wen-Chen Lai holds a master's degree in chemical engineering from National Tsing Hua University and an EMBA from National Chiao Tung University and has more than five years of business, financial and corporate qualifications. He used to be the Director of the R&D department of the Company, Director of Merry Electronics Co., Ltd., Chairman of the EXA Energy Technology Co., Ltd. Supervisor of the SECURITAG Assembly Group Co., Ltd. Master of Chemical Engineering National Tsing Hua University. Possesses international insight, global professional market competitiveness and strategic capabilities.	Neither do the independent Directors, his or her spouse or relative within the second-degree relatives (or nominee arrangement) hold any GLOBE share, nor do the matters stipulated in "Subparagraphs 5-8 of Paragraph 1 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" happened, and there's no commercial, legal, financial, accounting services been provided to GLOBE or to any affiliates within the preceding 2 years. Thus, the independent Directors comply with the independence requirements.	0
Independent Director Lin-Ming Huang	Director of Lin-Ming Huang holds a master's degree in business administration from the University of Kansas, and has more than five years of business, finance, and corporate business qualifications, and serves as the convener of the audit committee with professional financial experience. General Manager of the Proficient Management Consulting Co., Ltd., Independent Director of the MERRY Electronics Co., Ltd., Independent Director of the Lian Zhan Technology Co., Ltd., Supervisor of the INVENTEC BESTA Co., Ltd., Review Committee of Major Investment Plan of State-owned Business Committee of Ministry of Economic Affairs, Executive consultant and management consulting for in-house training and project counseling of listed companies.		1
Independent Director Meng-Fen Chen	Ms. Meng-Fen Chen holds a bachelor's degree in accounting from Rutgers University, the State University of New Jersey, USA. She possesses over five years of experience in business, finance, and corporate operations, and is a certified public accountant in the United States as well as a qualified securities analyst in Hong Kong. She currently serves as Director of the Altek Corporation. Her previous professional roles include Auditor at Her previous professional roles include Auditor at Chairman of Gold Jasper Management Ltd. 、Investment Assistant Vice President of CDIB Capital Group 、Manager of the Far Eastern Air Transport 、Corporate Finance Manager of the HSBC 、Director of the Altek Corporation 、Director of the GIANTA CO., LTD.		0

2. Diversity and Independence of the Board of Directors

Diversity of the Board of Directors

Diverse Item Name		Basic Component					Industrial Experience			Industrial Experience										
		Nationality	Gender	Concurrent Employee	Age	Seniority of Age Independent Director		Plastic Industry	Accountants and Consultants	Information Technology	Welfare	Operational judgment ability	Accounting and financial analysis skills	Management ability	Handling the Capacity Crisis	Industry knowledge	international market view	leadership	Decision-making capacity	Risk management knowledge and ability
						Less than 3 years	More than 3 years													
Chairman Jun Ding Investment Co., Ltd Representative: Te-Chao Chang		ROC	Male	-	71-80	✓					✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Vice Chairman King Dom Investment Co., Ltd Representative: Te-Hsu Chang		ROC	Male	-	61-70	✓					✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director Wen-Chen Lai		ROC	Male	-	71-80	✓		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director Lin-Ming Huang		ROC	Male	-	71-80	✓	✓					✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director Meng-Fen Chen		ROC	Female	-	61-70	✓	✓					✓	✓	✓	✓	✓	✓	✓	✓	✓

Diversity Policy, Goals and Achievements: The 24th session of the Board of Directors of the Company consists of 5 Directors, including 2 executive Directors and 3 independent Directors.

The policy of diversity of Board members is stipulated in the corporate governance code and disclosed on the Company's website and public information observatory.

The Board of Directors possesses sound business judgment, leadership and decision-making capabilities, operational and management experience, global market perspective, and crisis management skills. In addition, all directors have the knowledge, expertise, and industry-specific experience required to effectively perform their duties. The Company currently has one female director, thereby complying with the requirements for board composition of listed companies.

Management Objectives and Achievement: Our corporate governance objectives include ensuring that the continuous tenure of Independent Directors does not exceed three consecutive terms and that at least one-third of the Board of Directors is comprised of either gender. Currently, one female director has been elected to the Board. To further enhance board diversity, the Company intends to continue seeking recommendations for high-caliber candidates through various channels, including industry experts and academia. We have established a roadmap to fully achieve the "one-third gender representation" threshold and the "maximum three-term tenure for Independent Directors" during the upcoming Board re-election year. These initiatives are designed to strengthen board oversight and optimize overall corporate governance effectiveness.

Independence of the Board of Directors

The current Board consists of five directors, including three Independent Directors, representing 60% of the total Board seats, and two Executive Directors, representing 40%. While the two Executive Directors are relatives within the second degree of kinship, there are no circumstances among the board members that violate the provisions of Paragraph 3, Article 26-3 of the Securities and Exchange Act.

2.1.2 Management Team

2026.4.13

Title	Nationality	Name	Gender	Date Effective	Shareholding		Director's Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Current Positions at Other Companies	Managers who are Spouses or Within Two degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
General Manager	R.O.C	Lin-Ching Hwang	Male	2016.1.1	0	0	0	0	0	0	General Manager of the Company National Chung Hsiang University	Managing Director and General Manager of Globe Adhesive Technology (Zhuhai) Ltd.	None			-
Finance Department Minister	R.O.C	Yea-Chyi Chang	Female	2018.5.3	4,320,934	5.75	646,700	0.86	3,043,000	4.05	Head of the Company's Finance Department Master of the International Business Administration, Alliant International University	Director of the Sky wealth International Creation Ltd.	None			-
Deputy Assistant General Manager	R.O.C	Yen-Yu Tseng	Female	2025.12.1	0	0	0	0	0	0	Head of the Company's Deputy Assistant General Manager National Cheng Kung University	None	None			
Corporate Governance Officers	R.O.C	Ching Chang	Female	2023.1.1	2,280,000	3.03	0	0	0	0	Secretary of the Board of Directors, Master of Science Finance of the Temple University Master of Business Administration of the National Taiwan University of Science and Technology	Managing Director of Globe Adhesive Technology (Zhuhai) Ltd.	None			-

2.2 Remuneration Paid to the Directors, the General Manager, and Deputy General Managers

2.2.1 Remuneration of Directors and Independent Directors

Unit: NT\$ thousands

Title	Name	Director's Remuneration								Sum of A+B+C+D and ratio to after-tax net profit (loss)		Remuneration received by Directors for concurrent service as an employee								Sum of A+B+C+D+E+F +G and ratio to after-tax net profit (loss)		Remuneration received from investee enterprises other than subsidiaries or from the parent Company	
		Base compensation (A)		Retirement pays and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pays and pension (F)		Employee profit-sharing compensation (G)							
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities	The Company	All consolidated entities			
																Amount in cash	Amount in stock				Amount in cash		Amount in stock
Chairman	Jun Ding Investment Co., Ltd Representative Te-Chao Chang	5,157	5,157	161	161	0	0	20	20	5,338 (8.71%)	5,338 (8.71%)	0	0	0	0	0	0	0	0	5,338 (8.71%)	5,338 (8.71%)	-	
Vice Chairman	King Dom Investment Co., Ltd Representative Te-Hsu Chang																						
Independent Director	Wen-Chen Lai	1,440	1,440	0	0	0	0	30	30	1,470 (2.40%)	1,470 (2.40%)	0	0	0	0	0	0	0	0	1,470 (2.40%)	1,470 (2.40%)	-	
	Lin-Ming Huang																						
	Meng-Fen Chen																						
Note	1. Please describe the policy, system, standards and structure in place for paying remuneration to Directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the Directors to the amount of remuneration paid: The remuneration of independent Directors is based on the remuneration committee reviewing the degree of participation and contribution value of each director to the Company's operations, linking the reasonableness and fairness of performance risks with the remuneration, and taking into account the Company's operating performance and the industry's usual level of payment. 2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by Directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent Company /any consolidated entities / invested enterprises): None.																						

Remuneration Range Table

Ranges of remuneration paid to each of the Company's Directors	Names of Directors			
	Names of Directors		Sum of A+B+C+D+E+F+G	
	The Company	All consolidated entities	The Company	All consolidated entities
Less than NT\$1,000,000元	Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen Jun Ding Investment Co., Ltd King Dom Investment Co., Ltd	Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen Jun Ding Investment Co., Ltd King Dom Investment Co., Ltd	Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen Jun Ding Investment Co., Ltd King Dom Investment Co., Ltd	Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen Jun Ding Investment Co., Ltd King Dom Investment Co., Ltd
NT\$1,000,000 (incl.) ~ NT\$2,000,000 (excl.)	0	0	0	0
NT\$2,000,000 (incl.) ~ NT\$3,500,000 (excl.)	Te-Chao Chang Te-Hsu Chang	Te-Chao Chang Te-Hsu Chang	Te-Chao Chang Te-Hsu Chang	Te-Chao Chang Te-Hsu Chang
NT\$3,500,000 (incl.) ~ NT\$5,000,000 (excl.)	0	0	0	0
NT\$5,000,000 (incl.) ~ NT\$10,000,000 (excl.)	0	0	0	0
NT\$10,000,000 (incl.) ~ NT\$15,000,000 (excl.)	0	0	0	0
NT\$15,000,000 (incl.) ~ NT\$30,000,000 (excl.)	0	0	0	0
NT\$30,000,000 (incl.) ~ NT\$50,000,000 (excl.)	0	0	0	0
NT\$50,000,000 (incl.) ~ NT\$100,000,000 (excl.)	0	0	0	0
NT\$100,000,000 or above	0	0	0	0
Total	7	7	7	7

Note: Ms. Meng-Fen Chen was newly elected as an Independent Director on June 19, 2024. Mr. Cheng-Chung Kuan ceased to serve as an independent director on the same day.

2.2.2 Remuneration to General Manager(s) and Assistant General Manager(s) (Individual Disclosure of Names and Remuneration)

Unit: NT\$ thousands

Title	Name	Salary (A)		Retirement pays and pension (B)		Rewards and special disbursements (C)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio after-tax net profit (loss) (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent Company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
General Manager	Lin- Ching Hwang	1,927	1,927	185	185	164	164	0	0	0	0	2,276 (3.71%)	2,276 (3.71%)	None

Remuneration Range Table

Ranges of remuneration paid to each of the Company's General Manager(s) and assistant General Manager(s)	Names of General Manager(s) and Assistant General Manager(s)	
	The Company	All consolidated entities
Less than NT\$1,000,000	0	0
NT\$1,000,000 (incl.) ~NT\$2,000,000 (excl.)	0	0
NT\$2,000,000 (incl.) ~NT\$3,500,000 (excl.)	Lin-Ching Hwang	Lin-Ching Hwang
NT\$3,500,000 (incl.) ~NT\$5,000,000 (excl.)	0	0
NT\$5,000,000 (incl.) ~NT\$10,000,000 (excl.)	0	0
NT\$10,000,000 (incl.) ~NT\$15,000,000 (excl.)	0	0
NT\$15,000,000 (incl.) ~NT\$30,000,000 (excl.)	0	0
NT\$30,000,000 (incl.) ~NT\$50,000,000 (excl.)	0	0
NT\$50,000,000 (incl.) ~NT\$100,000,000 (excl.)	0	0
NT\$100,000,000 or above	0	0
Total	1	1

Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

Unit: NT\$ thousands

Title	Name	Amount in stock	Amount in cash	Total	As a % of net profit
General Manager	Lin-Ching Hwang	0	0	0	-
Finance/Accounting Supervisor	Yea-Chyi Chang				
Deputy Assistant General Manager	Yen-Yu Tseng				
Corporate Governance Officers	Ching Chang				

2.2.3 Separate comparison and description of the total remuneration paid by the Company and all Companies in the consolidated financial statements to the Company's Directors and General Managers and Deputy General Managers in the most recent two years to the ratio of the net profit after tax of the individual or individual financial reports, and description of the remuneration policies and standards relevance to the portfolio, the process of determining the remuneration, the relationship to the operating performance and future risks.

1. Analysis of the proportion of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the two most recent fiscal years to Directors, General Manager, and Deputy General Manager, etc. of the Company, to the net income after tax.

Unit: NT\$ thousands; %

Title\Year	2024				2025			
	The Company		All companies in the Consolidated Report		The Company		All companies in the Consolidated Report	
	Remuneration	As a % of net profit	Remuneration	As a % of net profit	Remuneration	As a % of net profit	Remuneration	As a % of net profit
Directors	7,342	107.46%	7,342	107.46%	0	-	0	-
President, and Vice Presidents	2,483	36.35%	2,483	36.35%	0	-	0	-

2. Policies, standards and combinations of remuneration payments, procedures for determining remuneration, and their relationship to business performance and future risks:

(1) Remuneration of the Directors of the Company:

Article 26 of the Company's articles of association stipulates that if there is profit in the year, 3% should be allocated as employee's remuneration, and less than 3% should be used as Director's remuneration. The board of Directors discusses the industry's usual level of payment, then negotiates and regularly evaluates the remuneration of Directors in accordance with the "Board of Directors Performance Evaluation Method", In accordance with Article 26-2 of the Company's Articles of Incorporation regarding the sound dividend policy, shareholder dividends may be distributed in the form of cash dividends or stock dividends. Among these, the cash dividends shall not be less than 10% of the total dividends distributed.

(2) Remuneration of the Managers of the Company:

In accordance with the " Director and Manager's Remuneration Measures ", the degree of participation in the Company's operations and performance evaluation are used as indicators, Including non-financial indicators: the practice of the Company's core values and operational management capabilities, continuous education and participation in sustainable operations, and measure other special contributions and incorporate them into financial indicators: the profit contribution of each department and consider the manager's goal achievement rate to calculate the operating performance remuneration.

(3) The Company's directors and managers' performance evaluation and salary payment considerations are reviewed by the salary remuneration committee at least twice a year, and the policy, system, standard and structure of salary remuneration are regularly reviewed and evaluated, with reference to the individual performance achievement rate and contribution to the Company in consideration of the overall operating performance of the Company, suggestions will be made on the evaluation results, and then submitted to the board of directors for discussion and reasonable remuneration.

(4) The review of the Company's remuneration policy related payment standards and systems is based on the Company's overall operating status as the main consideration, and the payment standards are approved based on the performance achievement rate and contribution to improve the overall organizational team effectiveness of the board of directors and management departments. Relevant salary and remuneration policies balance consideration of various risk factors to meet the rationality of the Company's business performance and future risks.

(5) To incentivize senior management to prioritize overall sustainability performance and to align the incentive system with sustainability outcomes, the Board of Directors approved an amendment to the Company's internal policy, "GISC4113 Employee Performance Appraisal Regulations," on November 12, 2024. The amendment includes the integration of ESG performance indicators into the variable compensation scheme for the President and other executives of equivalent rank, reinforcing the Company's commitment to its three core sustainability pledges.

The ESG performance indicators are weighed across five major areas: sustainability, risk management, and operational optimization.

Environmental (E) – 30%: Focus areas include energy conservation and carbon reduction, water resource management, and waste management, measuring effectiveness in implementing environmentally sustainable practices.

Social (S) – 20%: Focus areas include promoting harmonious labor relations, preventing labor disputes, contributing to social welfare, and establishing effective communication channels with stakeholders.

Governance (G) – 25%: Focuses on performance related to corporate governance duties within each executive's area of responsibility.

Risk Management – 15%: Evaluates the effectiveness of risk-related responsibilities and implementation outcomes.

Operational Optimization – 10%: Emphasizes improvements proposed for day-to-day operations and cross-functional collaboration efforts.

Each performance indicator is tied to short-, medium-, and long-term objectives to support the Company's goal of sustainable development.

2.2.4 If any of the following applies to the Company, it shall disclose the remuneration paid to each individual director. Others can choose to disclose their names in a consolidated manner, or disclose their names and remuneration individually (if individual disclosure is adopted, please fill in the title, name and amount individually, no need to fill in the remuneration table) :

1. A Company that has posted after-tax deficits in the parent Company only financial reports or individual financial reports within the three most recent fiscal years shall disclose the remuneration paid to individual Directors. This requirement, however, shall not apply if the Company has posted net income after tax in the parent Company only financial report or individual financial report for the most recent fiscal year and such net income after tax is sufficient to offset the accumulated deficits: Not applicable.
2. A Company that has had an insufficient director shareholding percentage for 3 consecutive months or longer during the most recent fiscal year shall disclose the remuneration of individual Directors: Not applicable.
3. A Company that has had an average ratio of shares pledging by Directors more than 50 percent in any 3 months during the most recent fiscal year shall disclose the remuneration paid to each individual director having a ratio of pledged shares more than 50 percent for each such month: Not applicable.
4. If the total amount of remuneration received by all the Directors in their capacities as Directors of all the companies listed in the financial reports exceeds 2 percent of the net income after tax, and the remuneration received by any individual director exceeds NT\$15 million, the Company shall disclose the remuneration paid to that individual director: Not applicable.
5. A Company is ranked in the lowest two tiers in the corporate governance evaluation for the most recent fiscal year, or in the most recent fiscal year or up to the date of publication of the annual report for that year, the Company's securities have been placed under an altered trading method, suspended from trading, delisted from the TWSE, or the Corporate Governance Evaluation Committee has resolved that the Company shall be excluded from evaluation: Not applicable.
6. The average annual salary of the full-time non-supervisory employees is less than NT\$500,000 in the most recent fiscal year: Not applicable.
7. A TWSE or TPEx listed company had an increase of 10 percent or more in net profit after tax for the most recent fiscal year, but the average annual salary of its full-time non-management employees did not increase relative to the preceding fiscal year: Not applicable.
8. A TWSE or TPEx listed company had a decline in after-tax net income reaching 10 percent and exceeding NT\$5 million for the most recent fiscal year, along with an increase in its average remuneration per director (not including the remuneration of those who are also employees) reaching 10 percent or more and exceeding NT\$100,000: Not applicable.

2.2.5 If the circumstance in sub-item of the preceding item applies to a Company, it shall disclose the individual remuneration paid to each of its top five management personnel: Not applicable.

2.3 The State of the Company's Implementation of Corporate Governance

2.3.1 Board of Directors' Meeting Status

A total of 5 meetings **【A】** of the Board of Directors' Meeting were held in 2025. Director attendance status is shown as follows:

Title	Name	Attendance in person 【B】	By Proxy	Attendance rate in person (%) 【B/A】	Remark
Chairman	Jun Ding Investment Co., Ltd. Representative Te-Chao Chang	5	0	【5/5】 100%	-
Vice Chairman	King Dom Investment Co., Ltd. Representative Te-Hsu Chang	5	0	【5/5】 100%	-
Independent Director	Wen-Chen Lai	5	0	【5/5】 100%	-
	Lin-Ming Huang	5	0	【5/5】 100%	-
	Meng-Fen Chen	5	0	【5/5】 100%	-

Other mentionable items:

1.If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all Independent Directors' opinions and the Company's response should be specified:

(1) Matters referred to in Article 14-3 of the Securities and Exchange Act: The Company has established an audit committee, and the provisions of Article 14-3 do not apply.

For explanations regarding the matters outlined in Article 14-5 of the Securities and Exchange Act, please refer to the status of the Audit Committee meeting status.

(2) Other matters involving objections or expressed reservations by independent Directors that were recorded or stated in writing require a resolution by the Board of Directors: None.

2.Implementation of Directors Avoiding Conflict of Interests towards Resolution:

Recusals	Meeting Date	Contents of the motion	Resolutions adopted	Causes of interest conflict Avoidance and Voting status
Jun Ding Investment Co., Ltd. Representative: Te-Chao Chang King Dom Investment Co., Ltd. Representative: Te-Hsu Chang Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen	2025.03.06	1.The Company's 2024 director's and employees' remuneration distribution plan. 2.Regular Evaluation and Determination of Compensation Plans for Directors and Managerial Officers.	The Directors recused themselves from discussing their remuneration.	Except for some Directors who did not participate in the voting due to conflicts of interest, the proposal was approved by the other attending Directors.

Jun Ding Investment Co., Ltd. Representative: Te-Chao Chang King Dom Investment Co., Ltd. Representative: Te-Hsu Chang	2025.11.07	The Company's cash donation.	Te-Chao Chang, the representative of Jun Ding Investment Co., Ltd., is the Chairman of the Globe Comprehensive Education Foundation, a legal Consortium person, and Is a stakeholder in the case.	Except for some Directors who did not participate in the voting due to conflicts of interest, the proposal was approved by the other attending Directors.
Jun Ding Investment Co., Ltd. Representative: Te-Chao Chang King Dom Investment Co., Ltd. Representative: Te-Hsu Chang Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen	2025.11.07	The Company's 2026 remuneration plan for directors and managers.	The Directors recused themselves from discussing their remuneration.	Except for some Directors who did not participate in the voting due to conflicts of interest, the proposal was approved by the other attending Directors.
Jun Ding Investment Co., Ltd. Representative: Te-Chao Chang King Dom Investment Co., Ltd. Representative: Te-Hsu Chang Wen-Chen Lai Lin-Ming Huang Meng-Fen Chen	2026.03.06	1.Regular Evaluation and Determination of Compensation Plans for Directors and Managerial Officers.	The Directors recused themselves from discussing their remuneration.	Except for some Directors who did not participate in the voting due to conflicts of interest, the proposal was approved by the other attending Directors.

3. Board of Directors Self-evaluation or Peer Evaluation:

The Company stipulate for the board of directors should conduct at least one performance evaluation for the board of directors, 5 director members, remuneration committees and audit committees every year. The internal evaluation shall be conducted at the end of each year by the secretary office of the board of directors in accordance with this method to conduct the annual performance evaluation. The evaluation results were reported to the Board of Directors on March 6, 2026, and disclosed on the Company's official website.

The total evaluation score was 100 points, with the results of each assessment item as follows:

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation Items	Scoring Situation
Once a year	2025.01.01~2025.12.31	Board of Directors	Internal evaluation of the board	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; and 5.Internal control.	96.02

Once a year	2025.01.01~ 2025.12.31	Individual Directors	Self- evaluation by individual board members	1. Alignment of the goals and missions of the company; 2. Awareness of the duties of a director; 3. Participation in the operation of the company; 4. Management of internal relationship and communication; 5. The director's professionalism and continuing education; and 6. Internal control.	96.59
Once a year	2025.01.01~ 2025.12.31	Functional Committees	Internal evaluation of the functional committees	1. Participation in the operation of the company; 2. Awareness of the duties of the functional committee; 3. Improvement of quality of decisions made by the functional committee; 4. Makeup of the functional committee and election of its members and 5. Internal control.	100

4. Measures taken to strengthen the functionality of the Board:

- (1) In order to strengthen the operation of the Board of Directors, the rules of procedure of the Board of Directors have been formulated. In addition to following the relevant norms, it also convened regular Board meetings to implement the functions of the Board of Directors.
- (2) In order to improve information transparency, important decisions are disclosed on the Public Information Observatory in accordance with regulations.
- (3) Directors of the Company are arranged to participate in refresher courses every year to enhance professional competence and corporate governance.

2.3.2 Audit Committee Meeting Status

1. Information of the Member of Audit Committee:

The composition of the Audit Committee is the same as that of the Compensation Committee. Independent Director Mr. Lin-Ming Huang concurrently serves as a member of the Audit Committee of one other public company: Independent Director of the Lian Zhan Technology Co., Ltd.,

2. Audit Committee meeting status:

- (1) The audit committee's annual work priorities: reviewing financial reports, assessing the effectiveness of the internal control system, appointing certified accountants, and organizational regulations.
- (2) The Audit Committee consists of three members.
- (3) Current Term of the Members: From June 19, 2024, to June 18, 2027.
- (4) In 2024, the Audit Committee held a total of 4 meetings **【A】**.

The members are as follows:

Title	Name	Attendance in person 【B】	By Proxy	Attendance rate in person (%) 【B/A】	Remark
Independent Director	Lin-Ming Huang	4	0	【4/4】 100%	Convener
	Wen-Chen Lai	4	0	【4/4】 100%	-
	Meng-Fen Chen	4	0	【4/4】 100%	-

(5) The discussion and results of the Audit Committee resolutions and the Company's handling of the opinions of the Audit Committee as below:

Audit Committee Date	Proposal content and handling	Contents of Independent Directors' objections, reservations, or major recommendations	Article 14-5 of Securities and Exchange Act	The other approved by the Audit Committee, and by more than two-thirds of all Directors agreed to the matter
2nd 3rd 2025.03.06	1.The Company's 2024 annual business report and financial report.	Passed with no comments	✓	-
	2.The Company's 2024 Internal Control System Statement.	Passed with no comments	✓	-
	3.Review of the List of Auditor's Fees and Non-Assurance Services for the Year 2025.	Passed with no comments	✓	-
	Audit Committee Resolution: All members of the audit committee agreed.			
	The Company's Handling of the Audit Committee's Opinions: All Directors present agreed to pass.			
2nd 4th 2025.05.06	1.Consolidated financial report of the Company and its subsidiaries for the first quarter of 2025.	Passed with no comments	-	-
	Audit Committee Resolution: All members of the audit committee agreed.			
	The Company's Handling of the Audit Committee's Opinions: All Directors present agreed to pass.			
2nd 5th 2025.08.05	1.Consolidated financial report of the Company and its subsidiaries for the second quarter of 2025.	Passed with no comments	-	-
	2.Proposal to Amend the Company's Internal Control System –Payroll Cycle.	Passed with no comments	✓	-
	Audit Committee Resolution: All members of the audit committee agreed.			
	The Company's Handling of the Audit Committee's Opinions: All Directors present agreed to pass.			
2nd 6th 2025.11.07	1.Consolidated financial report of the Company and its subsidiaries for the third quarter of 2025.	Passed with no comments	-	-

	2.The Company's cash donation in 2026.	Passed with no comments	✓	-
	Audit Committee Resolution: All members of the audit committee agreed.			
	The Company's Handling of the Audit Committee's Opinions: All Directors present agreed to pass.			
2nd 7th 2026.03.06	1.The Company's 2025 annual business report and financial report.	Passed with no comments	✓	-
	2.The Company's 2025 Internal Control System Statement.	Passed with no comments	✓	-
	3. Review of the List of Auditor's Fees and Non-Assurance Services for the Year 2026.	Passed with no comments	✓	-
	4.Proposal to Amend the Company's Internal Control System –Payroll Cycle.	Passed with no comments	✓	-
	Audit Committee Resolution: All members of the audit committee agreed.			
	The Company's Handling of the Audit Committee's Opinions: All Directors present agreed to pass.			

(6) Recusals of Independent Directors due to conflicts of interests, the name of Independent Director, resolutions adopted, causes of interest conflict avoidance and voting status should be stated: None.

(7) Communication between the Independent Directors, Internal audit officer and accountants (Should include material matters, methods, and results of communication on the company's financial and business status, etc.):

A. At least once a year, a meeting shall be held between the Independent Directors, the Head of Internal Audit, and the accountants to discuss the completed audit opinions from the internal audit and external audit, as well as to communicate on the audit matters of the year.

B. In addition to receiving monthly audit reports, the Independent Directors are regularly briefed by the Head of Internal Audit on the annual internal audit plan and the execution of internal audit activities. Communication regarding the execution and effectiveness of audit activities is thoroughly carried out.

C. If deemed necessary by the Independent Directors, the Internal Audit Supervisor, or external auditors may convene meetings at any time to independently discuss matters requiring separate communication.

D. The communication between Independent Directors and the Internal Audit Supervisor as follows:

Date	Communication Highlights	Communication Suggestions and Results
2025.03.06	1. Report on the execution of internal audit operations from December 2024 to February 2025. 2. "Statement of Internal Control System" for the year 2024.	Acknowledged. No comments.
2025.05.06	Report on the execution of internal audit operations from March to April 2025.	Acknowledged. No comments.
2025.08.05	Report on the execution of internal audit operations from May to July 2025.	Acknowledged. No comments.
2025.11.07	1. Report on the execution of internal audit operations from August to October 2025. 2.2026 Annual Audit Plan.	Acknowledged. No comments.

2026.03.06	1. Report on the execution of internal audit operations from November 2025 to February 2026. 2. "Statement of Internal Control System" for the year 2026.	Acknowledged. No comments.
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E. The communication between Independent Directors, Accountant and the Internal Audit Supervisor as follows:

Date	Attendees	Content	Result
2025.03.06	The Audit Committee Audit Supervisor Ernst & Young Accountant Jung-Huang Hsu Ernst & Young Accountant Hung-Bin Yang	1. Communication matters with corporate governance units and management. 2. The securities laws and regulations updated. 3. Tax law updated. 4. Introduction to the revision of the 12th Corporate Governance Evaluation System.	Well. No comment.
2026.03.06	All Independent Directors Audit Supervisor Ernst & Young Accountant Jung-Huang Hsu	1. Communication matters with corporate governance units and management. 2. The securities laws and regulations updated. 3. Tax law updated. 4. IFRS Updates. 5. Introduction to the First ESG Assessment System.	Well. No comment.

2.3.3 Composition, Responsibilities and Operations of Remuneration Committee

1. Information of the Member of Remuneration Committee

Qualification		Professional Qualifications	Experiences and Seniority	Independence Status	Number of other public companies' in which the individual is concurrently serving as a member of Remuneration Committee
Identity	Name				
Independent Director	Wen-Chen Lai	1. Board of Directors 2. Commercial operation 3. Plastic 4. Communication network	1. Director of the R&D Department of Globe Industries Co., Ltd. (1977~1985) 2. Chairman of the EXA Energy Technology Co., Ltd. (2002~2010) 3. President of the Merry Electronics Co., Ltd. (1986~2016)	1. There are no circumstances under Article 30 of the Company Law. 2. I, my spouse, and relatives within the second degree of kinship are not Directors or employees of the Company or its	None

	Lin-Ming Huang	1. Board of Directors 2. Commercial operation 3. Plastic 4. Enterprise management 5. Photoelectric 6. Accounting and Finance	1. General Manager of the Proficient Management Consulting Co., Ltd. (1990~2020) 2. Associate Professor, Master Accounting and Finance Class, Department of Business Administration and Institute of Business Research, Tung Hai University. (1981~2003) 3. In-house training and consulting for listed companies. (1982~2020) 4. Independent Director of the Lian Zhan Technology Co., Ltd., (2023~Present)	affiliates. 3. I, my spouse, relatives within the second degree of relatives (or in the name of others) do not hold any shares in the Company. 4. Not serving as a director or employee of a Company that has a specific relationship with the Company (Subparagraphs 5-8 of Paragraph 1 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies). 5. The Company or its affiliated Companies have not provided business, legal, financial, accounting, and other services in the last 2 years.	1
	Meng-Fen Chen (New Directors)	1. Board of Directors 2. Commercial operation 3. Accounting and Finance 4. Investment	1. Auditor at Stephen I. Soble & Co., New York (1988~1990) 2. Corporate Finance Manager of the HSBC (1992~1996) 3. Investment Assistant Vice President of CDIB Capital Group (1998~2011) 4. Director of the Altek Corporation. (2017~Present)		None

2. Remuneration Committee Meeting Status

(1) Compensation and Remuneration Committee Duties: This committee is in a professional and objective position and regularly reviews the salaries, remunerations, year-end bonuses, other bonuses, travel expenses, etc. In addition, in accordance with the "Principles of Year-end Bonuses for Personnel at the Manager Level and above", the performance of the current year's earnings per share, job considerations, special contributions, etc., will be reviewed by the Compensation and Compensation Committee and put forward to the Board of Directors for its decision-making reference:

- ① Periodically review this procedure and propose amendments.
- ② Formulate and regularly review the content and amount, policies, systems, Criteria and Structure and disclose the content and results of performance evaluation criteria in the annual report.

ESG Performance-Based Bonus Scheme for Senior Executives: In alignment with the Company's sustainability vision and commitment to achieving its established ESG objectives, the Remuneration Committee and Board of Directors formally approved the "ESG Performance-Based Bonus Scheme for Senior Executives" on 12 November 2024. This scheme applies to all C-suite level management, including the Chief Executive Officer, Deputy CEOs, and other executives of equivalent rank.

Pursuant to the Company's "Year-End Bonus Allocation Policy for Managerial-Level

Personnel and Above", the ESG bonus for senior executives is benchmarked at one-sixth of their annual year-end bonus entitlement (calculated in days), with the final disbursement amount determined through a comprehensive evaluation of their performance against predefined ESG metrics.

Performance Evaluation Framework:

Environmental (E): Operational effectiveness in sustainable environmental initiatives, encompassing energy conservation & carbon reduction, water resource management, and waste disposal optimization.

Social (S): Measurable outcomes in fostering labor relations, mitigating employment disputes, executing social impact programs, and strengthening stakeholder engagement channels.

Governance (G): Leadership performance in corporate governance matters within their functional mandates, ensuring compliance and best practices.

(2) There are 3 members in the compensation committee of the Company.

(3) The term of office of the current members: From June 19, 2024 to June 18, 2027, the 2025 Annual Salary and Remuneration Committee held 3 meetings 【A】. The qualifications and attendance of the members are as follows:

Title	Name	Attend in person 【B】	By proxy	Attendance rate in person (%) 【B/A】	Remark
Convener	Wen-Chen Lai	2	0	【2/2】 100%	-
Committee Member	Lin-Ming Huang	2	0	【2/2】 100%	-
	Meng-Fen Chen	2	0	【2/2】 100%	-

(4) The discussion and results of the Remuneration Committee resolutions and the Company's handling of the opinions of the Remuneration Committee as below:

Date	Content	Result	Remarks
2025.03.06	1.The Company's 2024 director's and employees' remuneration distribution plan. 2.Regular Evaluation and Determination of Compensation Plans For Directors and Managerial Officers.	The content was approved by all the attending members.	The content was approved by all the attending members and submitted to the Board of Directors for resolution.
2025.11.07	1.The Company's 2025 year-end bonus payment case for Managers. 2.The Company's 2026 remuneration plan for directors and managers.		
2026.03.06	1.Regular Evaluation and Determination of Compensation Plans For Directors and Managerial Officers.		

(5) Other details to be recorded:

①If the Board of Directors does not accept or modifies suggestions provided by the Remuneration Committee, the date of the Board of Directors' meeting, the session number, contents of the proposal, decisions made by the Board of Directors and the Company's handling of Remuneration Committee's opinions should be stated: None.

② For decisions made by the Remuneration Committee, if there are members objecting or having their reservations that are recorded or stated in writing, the date of the Remuneration Committee meeting, the session number, contents of the proposal, and the handling of all members and opposing members' opinions should be described: None.

2.3.4 Corporate Governance Implementation Status and Deviations from the "Corporate Governance Best Practice Principles for Listed Companies" and the Reasons

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has formulated a "Code of Practice on Corporate Governance" and published it on the Company's website and public information observatory.	No significant difference
2. Shareholding Structure and Shareholders' Rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes, and litigation matters. If yes, have these procedures been implemented accordingly?	V		The Company has established spokesperson operating procedures, with spokespersons, proxy spokespersons and stock management units to deal with shareholders' suggestions, doubts, disputes, and litigation matters. In addition, a stakeholder area and a shareholder's contact window are also set up on the Company's website for investors to have the channel of communication with the Company and is handled by a special person.	No significant difference
(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		The Company has always maintained close contact with major shareholders, which can be regularly updated and accurately grasped list of major shareholders and their shareholdings.	No significant difference
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		The Company's "Internal Control System" has established control operations such as "Related transaction management", "supervision and management of subsidiaries", and clarifies the management rights and responsibilities of related companies' personnel, assets, and financial business. Management policies and procedures are standardized, regarding business transactions between affiliated companies as independent third parties, preventing the occurrence of illegal transactions, avoiding various potential risks, and protecting the rights and interests of the parent Company and subsidiary Shareholders.	No significant difference

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information.	V		The Company has formulated internal major information operating procedures and follows the management and control operations to prevent insider trading. Current Directors, Managers and Employees participate in at least one training course on the "Handling Operation Procedures" and related laws and regulations every year, a 2-hour insider trading education and training was held on August 7, 2025. About 70 people from the head office participated in the training. The content of the course is to prohibit company insiders from using undisclosed information on the market to buy and sell securities, including the scope of material information, confidential operations, public operations, illegal processing, reasons for insider trading, identification process and trading examples.	No significant difference
3. Composition and responsibilities of the Board of Directors				
(1) Have a diverse policy and specific management objectives been adopted for the Board and have they been fully implemented?	V		The Company's Board diverse policy and its implementation are disclosed on the Company's website and annual report. There are 5 Board members. The Directors have industry/finance/law/management majors, good at leadership, operational judgment, business management, crisis management, and possess industry knowledge and international market prospects. Among them, the public welfare contributor is Chairman Te-Chao Chang. Vice Chairman Te-Hsu Chang, Independent Director Wen-Chen Lai is good at administrative management. In addition to having a financial background, Independent Director Lin-Ming Huang also has many years of experience in internal training, project coaching and consulting. Independent Director Meng-Fen Chen holds a Certified Public Accountant (CPA) qualification in the United States and possesses professional investment experience. Wen-Chen Lai, an Independent Director made many suggestions for product development. None of the Directors has employee status. 3 Directors are over 70 years old, and 2 director is 61-70 years old. At present. The Company has 20% female directors, which is in line with the gender equality and diversity of the board of directors.	No significant difference

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?		V	Remuneration Committee and Audit Committee have been set up, and other functional committees will be set up according to the actual needs of the Company after evaluation.	Plans have been developed to facilitate compliance with regulations
(3) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the Board of Directors and used them as reference in determining salary/compensation for individual Directors and their nomination and additional office terms?	V		The Company has formulated the performance evaluation method and evaluation method of the Board of Directors. The evaluation work was completed in 2025 and was reported to the Board of Directors on March 6, 2026. The performance evaluation results were all better than the standard and were linked to the Company's operating performance and applied to individual Reference for Directors' remuneration and nomination for re-appointment.	No significant difference
(4) Does the Company regularly evaluate its external auditors' independence?	V		The audit committee of the Company evaluates the independence and suitability of its certified accountants every year. In addition to requiring the certified accountants to provide "Detached Independence Statement" and "Audit Quality Indicators (AQIs)", the assessment is based on the AQI indicators. It has been confirmed that, apart from the fees related to audit certification and tax-related services, the certified public accountant has no other financial interests or business relationships with the Company. After the evaluation results of the latest year have been discussed and approved by the Audit Committee on March 6, 2026, accountant Jung-Huang Hsu and accountant Hung-Pin Yang of Ernst & Young Certified Public Accountants met the evaluation criteria, and was submitted to the resolution of the board of directors on March 6, 2026, to pass the assessment of the independence and suitability of certified accountants, the evaluation indicators are as follows: 1. Professionalism: auditing experience, training hours, turnover rate, and professional support of accounting firms. 2. Quality control: accountant load, accounting firm audit commitment, EQCR case quality control review (EQCR) review situation, accounting firm quality control support ability. 3. Independence: Non-audit service fee, familiarity with the Company, certified public audit fee, and appointment of auditors. 4. Supervision: External inspections deficiencies and punishments, and letters from competent authorities for improvement.	No significant difference

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons	
	Yes	No	Summary description		
			5. Innovation capability: innovative planning or initiative.		
			Item	Accountant self-evaluation	
			1.As of the most recent attestation work, no replacements have been made for 7 years.	■Yes □No	
			2.There is no relationship of material financial interest with the client.	■Yes □No	
			3.Any inappropriate relationship with the client has been avoided.	■Yes □No	
			4.The accountant shall ensure honesty, impartiality, and independence of its assistants.	■Yes □No	
			5.Financial statements of the service organization shall not be audited for attestation within 2 years prior to the practice.	■Yes □No	
			6.The name of the accountant shall not be used by others.	■Yes □No	
			7.Shares are not held in the Company or in affiliated enterprises.	■Yes □No	
			8.No loans of funds have been made with the Company or its affiliated enterprises.	■Yes □No	
			9.No joint investment or interest-sharing relationship has been undertaken with the Company or its affiliated enterprises.	■Yes □No	
			10.No concurrent regular work with receipt of a fixed salary has been undertaken with the Company or its affiliated enterprises.	■Yes □No	
			11.There is no involvement with the management functions related to decision-making for the Company or its affiliated enterprises.	■Yes □No	
			12.No concurrent engagement in other businesses that may be subject to a loss of independence.	■Yes □No	
			13.No relationship with management personnel of the Company as a spouse, direct blood relative or immediate in-law, or collateral blood relative within the second degree of kinship.	■Yes □No	
			14.No charging of business-related commissions.	■Yes □No	
15.Not subject to disciplinary action or damage to the principle of independence as of this time.	■Yes □No				

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons				
	Yes	No	Summary description					
4. Does the TWSE/TPEX listed Company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for Directors and supervisors to perform their duties, aiding Directors and supervisors in complying with laws and regulations, organizing Board meetings and annual general meetings of shareholders as required by law, and compiling minutes of Board meetings and annual general meetings)?	V		1. The secretary of the board of directors will be responsible for corporate governance-related affairs. The Company's corporate governance supervisor has more than three years of experience in the position of director in charge of stock affairs of a public offering company and implements the terms of reference in accordance with the "Main Points of Matters to Be Followed in the Establishment and Exercise of Powers of the Board of Directors of Listed Companies".	No significant difference				
			2. The status of corporate governance supervisor's advanced training in 2025:					
			Name		Course Date	Organizer	Program	Hours
			Ching Chang		2025.07.31	Securities and Futures Institute	Executive Program for Directors, Supervisors, and Corporate Governance Officers: Taiwan’s PMI Manufacturers’ H2 Operational Strategies and Outlook amidst Trump’s Reciprocal Tariff Storm.	3
					2025.08.22	Securities and Futures Institute	Executive Program for Directors, Supervisors, and Corporate Governance Officers: Current Regulatory Status and Future Development of Virtual Assets.	3
					2025.09.04	The Institute of Internal Auditors-Chinese Taiwan	Corporate Governance Perspectives on Payroll Cycle and the Labor Incident Act.	6
			3. The business execution situation in 2025 and the key points of business execution in 2026 are as follows: (1) Assist independent directors and general directors to perform their duties, provide necessary information and arrange directors advanced studies. (2) Assist in information exchange in accordance with the Company's "Standard operational protocol for responding to requests from directors ".					

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			(3) Assist the board of directors in procedural and compliance matters. (4) Prepare the agenda of the board of directors and notify the directors 7 days in advance, convene a meeting, and provide meeting materials, and complete the minutes of the board meeting within 20 days after the meeting. (5) According to the "Rules for Performance Evaluation of Board of Directors" stipulated by the Company, the performance evaluation of the board of directors and functional committees are carried out every year and reported to the board of directors.	
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholder's section on its Company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		In addition to setting up a special area for stakeholders on the Company's website, providing a dedicated contact mailbox, and setting up a spokesperson and an acting spokesperson as a communication channel, it can properly respond to the social responsibility issues concerned by stakeholders, and the communication channel is smooth.	No significant difference
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		Appointment of a professional stock agency, Sinopac Financial Holdings Company Limited to handle the affairs of the Company's shareholders meeting.	No significant difference
7. Information Disclosure				
(1) Has the Company established a corporate website to disclose information regarding its financial, business, and corporate governance status?	V		The Company has a website and exclusive webpage to update and disclose financial business and corporate governance information at any time for investors' reference. For relevant information, please refer to the Company's website: (https://www.globetape.com).	No significant difference
(2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	V		The Company's website has an English website. Regarding the disclosure of other information, it has designated a person to be responsible for the collection and disclosure of Company information and has established a spokesperson system. The relevant information and links of the corporate briefings held by the Company are also disclosed on the Company's website.	No significant difference
(3) Does the Company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and		V	The Company's monthly operations are announced and reported within the prescribed time limit, and the quarterly and annual financial reports are announced and reported before the prescribed time limit.	Plans have been developed to facilitate

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
third quarters as well as its operating statements for each month before the specified deadlines?				compliance with regulations
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, Directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for Directors and supervisors)?	V		(1) Employee Rights: The Company treats employees with integrity, implements the Labor Standards Law, and truthfully handles labor, health insurance and labor pensions in accordance with relevant laws to protect the legitimate rights and interests of employees, and conducts regular health checks for employees; And set up "Employee Welfare Committee" to promote employee welfare activities. (2) Employee Wellness: Since its establishment, the Company has attached great importance to the harmony of labor-management relations and adhered to the business philosophy of "people are the most precious". In addition to cooperating with relevant laws and regulations to formulate reasonable salaries, bonuses, insurance, vacation and retirement systems and other tangible benefits, it also actively implements intangible benefits such as education and training, talent cultivation, career planning, employee leisure, and workplace environment to achieve a harmonious relationship between labor and management. Employees also have a consensus on the integration of labor and management, so that both parties can maintain a good and harmonious relationship for more than 70 years. (3) Investor Relations: There are spokespersons and acting spokespersons as communication channels with investors, and information on financial and corporate governance is disclosed on the Company's website for investors to understand, and professional stock agency agencies are appointed to assist shareholders in handling related business. (4) Supplier Relations: All transactions with suppliers are handled in accordance with the "Integrity Management Code", conduct business with good faith, maintain a good interactive relationship, and conduct irregular audits to ensure the quality of suppliers. (5) Rights Of Stakeholders: In addition to having spokespersons and acting as spokespersons as communication channels with investors, employees, customers,	No significant difference

Evaluation item	Implementation status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons			
	Yes	No	Summary description						
			communities, governments, and suppliers, the Company has set up a "Stakeholders Area" on the Company's website. There is also “Sinopac Financial Holdings Co., Ltd." which handles the relevant issues and suggestions of shareholders. If legal issues are involved, lawyers or legal personnel will be engaged to handle and protect the rights of stakeholders.						
			(6) Directors' continuing education: All are in line with the requirements for the key points of further education for Directors of listed Companies.						
			Title	Name	Course Date		Organizer	Program	Hours
			Chairman	Jun Ding Investment Co., Ltd Representative Te-Chao Chang	2025.08.14		Securities and Futures Institute	AI Development and Cybersecurity Risks	3
					2025.08.28		Securities and Futures Institute	The Digital Finance Revolution: Principles of Stablecoins and Development Trends in Blockchain Virtual Assets	3
			Vice Chairman	King Dom Investment Co., Ltd Representative Te-Hsu Chang	2025.08.28		Securities and Futures Institute	The Digital Finance Revolution: Principles of Stablecoins and Development Trends in Blockchain Virtual Assets	3
2025.12.02	Securities and Futures Institute	Analysis of Fraudulent Techniques and			3				

Evaluation item	Implementation status							Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons	
	Yes	No	Summary description						
							Introduction to Money Laundering Case Studies		
			Independent Director	Wen-Chen Lai	2025.08.12	Taiwan Corporate Governance Association	How businesses can optimize innovation and IP management for sustainable governance in the digital age	3	
					2025.08.22	Taiwan Corporate Governance Association	The operation of the Compensation Committee and the performance compensation system for directors and managers	3	
			Independent Director	Lin-Ming Huang	2025.05.08	Taiwan Investor Relations Institute	Hostile Takeovers and Insider Trading Practices	3	
					2025.12.18	Taiwan Corporate Governance Association	IFRS S1/S2 Standards in Practice: A Governance Guide for Board Members	3	
			Independent Director	Meng-Fen Chen	2025.07.30	Accounting Research and Development Foundation	IFRS 18, "Presentations and Exposures in Financial Statements": Benchmarks and Practice Analysis	6	

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			(7) The implementation of risk management policies and risk evaluation standards: The Board of Directors is the highest governing body for risk management in the Company. On November 12, 2024, the Board approved the establishment of the "Risk Management Policy and Procedures," which serves as the Company's highest guiding principle for risk governance. The policy is intended to strengthen the risk management framework, establish a foundation for risk management operations, and ensure effective risk control. The General Manager's Office reports to the Audit Committee and the Board of Directors at least once a year, and the status of risk management operations is disclosed on the Company's website. (The most recent report was submitted to the Audit Committee and the Board of Directors on March 6, 2026.) (8) The implementation of customer relations policies: There is a customer complaint handling unit, in addition to establishing a perfect customer complaint handling mechanism, it regularly handles customer complaints and carries out customer satisfaction surveys to protect consumer rights, and it has established a good relationship with customers for more than 70 years. (9) Purchasing liability insurance for Directors: The Company has purchased liability insurance for all Directors, and reported to the Board of Directors on November 7, 2025, and announced it on the public information observation platform.	
9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (If the Company was not included among the companies evaluated for the given recent year; this item does not need to be completed.): The Company will protect shareholders' rights and interests, treat shareholders equally, strengthen the structure and operation of the Board of Directors, improve information transparency, and implement corporate social responsibility evaluation projects based on corporate governance evaluation indicators and continuously improve corporate governance. (1) Safeguarding shareholders' rights and interests: All members of the Board of Directors participate in the shareholders' meeting, and the Company's website and public information observatory has announced important matters of the Board of Directors and the shareholders' meeting.				

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(2) Treat Shareholders equally: The Company uses electronic voting to implement shareholders' ability to participate in shareholder meetings and to facilitate shareholder voting.				
(3) Strengthening the structure and operation of the Board of Directors: To enable investors to better understand the qualifications of the Board members of the Company, relevant information is disclosed on the Company's website and public information observatory.				
(4) Improve information transparency: The Company website discloses corporate governance and important information, strengthens English information, and meets the internationalization of services.				
(5) Implementing corporate social responsibility: The Company will consider the operating conditions and actual needs, promote the operation of social responsibility with a high degree of self-discipline and prudence, and continue to improve corporate governance.				

2.3.5 Promotion of Sustainable Development Implementation Status and Deviations from the "Sustainable Development Best Practice Principles for Listed Companies" and the Reasons

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to oversee promoting sustainable development? Has the Board of Directors	V		The Company's sustainability governance framework features the "Sustainability Execution Group," formed by the senior management team. Guided by the vision and mission of the Company's ESG Policy, the group is chaired by the President, with the Legal Department (the unit responsible for ethical management) serving as the	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons		
	Yes	No	Summary description			
authorized senior management to handle related matters under the supervision of the Board?			executive leader. The group is tasked with establishing sustainability policies, systems, or related management guidelines, and driving risk assessments on environmental, social, and corporate governance (ESG) issues relevant to corporate operations. The President's Office, along with its subordinate departments and business execution units, implements specific action plans and reports the execution status to the Board of Directors annually (the most recent report was presented to the Board on March 6, 2026). Operating via a cross-departmental task force, the group periodically reviews the objectives and programs of each team, identifies material sustainability issues concerning company operations and stakeholder interests, formulates corresponding strategies and action guidelines, allocates budgets for sustainability initiatives across units, and plans and executes annual programs. The operational effectiveness of these initiatives is reported quarterly at the Operational Improvement Meetings to ensure that sustainability strategies are fully integrated into daily operations, and a comprehensive progress report is submitted to the Board of Directors once a year.			
2. Does the Company conduct risk assessments of environmental, social, and corporate governance (ESG) issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		On November 12, 2024, the Company established “Risk Management Policies and Procedures” to serve as the strategy for conducting risk assessments related to operations based on the principle of materiality. The risk assessment information for 2025 is outlined below:	No significant difference		
		<table><tr><td>Risk Identification</td><td>Risk Analysis</td><td>Risk Evaluation</td></tr></table>	Risk Identification		Risk Analysis	Risk Evaluation
Risk Identification		Risk Analysis	Risk Evaluation			
		<table><tr><td>Category</td><td>Potential Risk</td><td>Management Strategies</td></tr></table>	Category		Potential Risk	Management Strategies
Category	Potential Risk	Management Strategies				
	<table><tr><td>Operational Risk</td><td>Occupational Safety</td><td>1.Implement risk management and hazard prevention to ensure personnel safety, equipment safety, and environmental safety. 2.Cultivate a deep-rooted safety culture, implement employee training, and build emergency response and self-safety</td></tr></table>	Operational Risk	Occupational Safety	1.Implement risk management and hazard prevention to ensure personnel safety, equipment safety, and environmental safety. 2.Cultivate a deep-rooted safety culture, implement employee training, and build emergency response and self-safety		
Operational Risk	Occupational Safety	1.Implement risk management and hazard prevention to ensure personnel safety, equipment safety, and environmental safety. 2.Cultivate a deep-rooted safety culture, implement employee training, and build emergency response and self-safety				

Evaluation item	Implementation status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description			
					management capabilities. 3.Conduct employee health checks and provide safety training and protective equipment.	
			Operational Risk	Environmental Impact & Management, Product Safety	1.Effectively reduce pollutant emissions and environmental impacts by executing Process Safety Management (PSM) and institutionalized management cycles. 2.Promote energy conservation, carbon reduction, waste reduction, and environmental protection initiatives. 3.Strengthen the management of air pollution, water pollution, and waste treatment facilities to mitigate environmental impacts. 4.Implement carbon reduction measures based on greenhouse gas (GHG) inventory results to effectively mitigate Scope 1 emission risks and Scope 2 indirect GHG emissions from electricity use, continuously reducing and improving total GHG emissions. 5.Utilize green power to increase carbon reduction efficiency and green energy utilization rates. 6.Actively conduct regular customer satisfaction surveys to guarantee service quality and strengthen collaborative relationships with clients. 7.Through the continuous operation of the aforementioned management systems, the Company effectively monitors and promptly responds to risks related to the environment, employee safety, customers, and suppliers in its business activities. Furthermore, compliance audits are conducted across all operational processes to ensure adherence to relevant environmental regulations.	
				Natural	1.Prevent risks from various natural disasters; strengthen	

Evaluation item	Implementation status			Summary description	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No			
			Disasters	preparation and countermeasures for earthquakes, torrential rain, and typhoons. 2.Establish principles for post-earthquake facility inspections and mechanisms for real-time environmental recovery and repairs.	
			Asset Protection	1.Strengthen wildfire/disaster prevention awareness and training and regulate high-risk operations to ensure workplace safety. 2.Actively maintain all fire safety equipment throughout the plants to ensure the normal operation of fire suppression systems and fire/smoke barriers. 3.Implement company-wide fire safety participation, procure fire-fighting equipment, conduct fire extinguishing training, and perform regular audits.	
			Financial Risk	Environmental Costs	
			Information Risk	Information Security	
				Comprehensive review of all environmental protection equipment across the plant: Ensure proper capital planning prior to equipment tendering to minimize inappropriate capital allocation.	
				1.To enhance information security management, the Company has appointed a dedicated Chief Information Security Officer (CISO) / Information Security Director. Regular meetings are convened to review and verify the achievement of cybersecurity key performance indicators (KPIs), serving as a baseline for continuous improvement and ensuring the stable operation of the information security management system. 2.The Company attaches great importance to information security and confidentiality, deploying firewalls, cybersecurity equipment, antivirus software, and other protective measures to ensure the stable operation of the corporate system. 3.Regularly conduct disaster recovery drills for critical systems to	

Evaluation item	Implementation status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description			
					ensure that external factors do not affect the Company's normal business operations.	
			Compliance Risk	Stakeholder Communication	1.Analyze material stakeholders and their key topics of concern annually, establish diverse communication channels, and set up a dedicated stakeholder inbox, handled and responded to by the Corporate Spokesperson. 2.Plan continuing education topics for directors, providing them with the latest updates on regulations, institutional developments, and policies annually. Procure Directors and Officers (D&O) Liability Insurance to protect board members against potential litigation or claims. 3.Ensure that all personnel and operations strictly comply with relevant laws and regulations by establishing robust governance structures and implementing rigorous internal control mechanisms.	
3. Environmental Issues						
(1) Has the Company set an environmental management system designed to industry characteristics?		V	To ensure compliance with international environmental management standards and continuously optimize environmental protection measures, the Company has established a comprehensive environmental management system. Utilizing the PDCA (Plan-Do-Check-Act) model, we continuously enhance our environmental performance through performance reviews as well as internal and external audits. The Company successfully obtained ISO 14001 Environmental Management System certification in 2021 (valid from January 17, 2024, to January 17, 2027). Furthermore, we have formulated a sustainable resource strategic plan focused on total waste reduction and waste-to-resource initiatives. Through operational improvements, raw material reduction, and other management measures, we minimize waste generation to achieve the benefits of waste reduction, recycling, and reuse.			No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			Our Environmental Policy: The Company considers the environmental impacts caused by its activities, products, and services throughout their lifecycles, and implements the recovery and reduction of waste heat and waste generated during manufacturing processes. Supported by all employees who embrace the environmental philosophy of "Cherishing Energy, Prioritizing Environmental Protection, Greening the Earth, and Reducing Pollution and Waste," the Company deeply recognizes its corporate responsibility to protect the planet. Accordingly, we commit to the following: 1.Establish an ISO 14001 Environmental Management System: Fully implement environmental policies and targets to continuously improve environmental performance. 2.Implement Universal Environmental and Energy Education: Conduct company-wide training to enhance environmental awareness among all employees. 3.Comply with Energy and Environmental Regulations: Strictly adhere to applicable laws, regulations, and other statutory requirements. 4.Promote Continuous Energy Conservation: Consistently conserve energy and mitigate environmental impacts to achieve sustainable development goals.	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		To optimize environmental management and energy systems, the Company is dedicated to manufacturing green, eco-friendly products. By employing pollution prevention and resource conservation as our core methodologies, we continuously enhance environmental quality to achieve the goal of sustainable corporate development. The Company successfully passed the Taiwan Accreditation Foundation (TAF) verification in 2013 and obtained the ISO 50001:2011 certification. Since then, we have actively promoted various energy reduction initiatives and continuously committed to upgrading and installing hardware facilities designed for pollution prevention and energy conservation. These efforts aim to lower the energy	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons																		
	Yes	No	Summary description																			
			consumption of both our corporate operations and products, thereby improving the utilization efficiency of all resources. Furthermore, we evaluate the use of recycled materials to mitigate our environmental impact and optimize energy efficiency. Looking ahead, the Company will assess potential investments in renewable energy development and eco-friendly product R&D. The energy consumption data for the past two years is as follows:(Unit:GJ) <table><tr><th>Category / Year</th><th>2025</th><th>2024</th></tr><tr><td>Fuel Gas - Natural Gas:</td><td>7,155.94</td><td>7,371.46</td></tr><tr><td>Fuel Oil – Diesel:</td><td>887.51</td><td>715.36</td></tr><tr><td>Fuel Oil - Heavy Oil: Electricity</td><td>33,340.62</td><td>33,137.28</td></tr><tr><td>Purchased:</td><td>15,736.17</td><td>12,955.92</td></tr><tr><td>Total Energy Consumption:</td><td>57,120.24</td><td>54,180.02</td></tr></table>	Category / Year	2025	2024	Fuel Gas - Natural Gas:	7,155.94	7,371.46	Fuel Oil – Diesel:	887.51	715.36	Fuel Oil - Heavy Oil: Electricity	33,340.62	33,137.28	Purchased:	15,736.17	12,955.92	Total Energy Consumption:	57,120.24	54,180.02	
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(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		The Board of Directors serves as the Company's highest decision-making body for climate-related issues, supported by the established "Sustainability Execution Group." Aligning with the TCFD (Task Force on Climate-related Financial Disclosures) recommendations, the group evaluates climate change-related risks and opportunities, formulates response measures, and identifies the following material risk factors: increased pricing of greenhouse gas (GHG) emissions, tightening environmental regulations, substitution of existing products and services by low-carbon technologies, transitional costs to a low-carbon economy, rising raw material costs, and increasing chronic average temperatures. In terms of climate change mitigation, the Company drives initiatives across green operations, energy management, carbon disclosure, and green building design. To address these areas, we implement measures to strengthen foundational infrastructure, build sustainable operational capabilities, and evaluate the application of green building standards.	No significant difference																		

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons																																													
	Yes	No	Summary description																																														
(4) Did the Company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?		V	The Company obtained its first ISO 14064-1 certification for Organization-Level Greenhouse Gas Inventories in 2010. Since then, we have consistently conducted annual ISO 14064-1 GHG inventories. Furthermore, the Company performs product carbon footprint (PCF) calculations for its products in strict accordance with PAS 2050, ISO 14067, and Taiwan Carbon Label standards, all of which have successfully received independent, third-party external certifications. Greenhouse Gas Emissions, Water Consumption and Waste Information and Policies: 1. Greenhouse gas emissions, water usage and waste information: <table><tr><th>Category/Year</th><th>2025</th><th>2024</th></tr><tr><td>Greenhouse Gas Emissions:</td><td>8,302.528</td><td>7,978.544</td></tr><tr><td>Scope 1</td><td>3,257.4133</td><td>3,398.8934</td></tr><tr><td>Scope 2</td><td>2,072.9421</td><td>1,709.2062</td></tr><tr><td>Scope 3</td><td>2,972.1724</td><td>2,870.4445</td></tr><tr><td>Total Waste Volume:</td><td>237.00</td><td>211.89</td></tr><tr><td>Hazardous Waste</td><td>162.59</td><td>167.66</td></tr><tr><td>Non-Hazardous Waste</td><td>74.41</td><td>44.23</td></tr><tr><td>Total Recycled Resources:</td><td>202.74</td><td>273.86</td></tr><tr><td>Waste Paper</td><td>60.45</td><td>66.50</td></tr><tr><td>Scrap Iron</td><td>11.27</td><td>6.19</td></tr><tr><td>Plastic Waste</td><td>131.01</td><td>201.17</td></tr><tr><td>Total Water Withdrawal:</td><td>47,133.18</td><td>37,077.64</td></tr><tr><td>Total Water Consumption (Water Usage)</td><td>14,898.38</td><td>10,312.64</td></tr><tr><td>Wastewater Discharge</td><td>32,234.80</td><td>26,765.00</td></tr></table> 2. Management, Policies, Mitigation Targets, Initiatives, and Achievements: ①Greenhouse Gas (GHG) Emissions: To align with global reduction trends, the Company actively tracks and monitors its GHG mitigation progress. By investing in Manufacturing Execution System (MES) smart manufacturing enhancements and optimizing production processes, we are	Category/Year	2025	2024	Greenhouse Gas Emissions:	8,302.528	7,978.544	Scope 1	3,257.4133	3,398.8934	Scope 2	2,072.9421	1,709.2062	Scope 3	2,972.1724	2,870.4445	Total Waste Volume:	237.00	211.89	Hazardous Waste	162.59	167.66	Non-Hazardous Waste	74.41	44.23	Total Recycled Resources:	202.74	273.86	Waste Paper	60.45	66.50	Scrap Iron	11.27	6.19	Plastic Waste	131.01	201.17	Total Water Withdrawal:	47,133.18	37,077.64	Total Water Consumption (Water Usage)	14,898.38	10,312.64	Wastewater Discharge	32,234.80	26,765.00	No significant difference
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Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			committed to achieving a 1% annual carbon reduction target. In 2023, the Company procured a 5-year certified Taiwan Renewable Energy Certificate (T-REC) package totaling 1 million kWh (spanning 2024 to 2028, with 200,000 kWh of green electricity allocated annually). Based on the 2025 electricity emission factor of 0.424 kg \$CO_2\$/kWh, replacing each kWh of conventional electricity with green power yields a carbon reduction benefit of 0.424 kg. Grounded in the concept of product lifecycle assessment (LCA), our concrete carbon reduction initiatives are embedded across material design and selection, localized supplier sourcing strategies, energy-efficient production, and green logistics. ② Water Resources: Beginning with the comprehensive implementation of daily water conservation practices, the Company has introduced multiple improvement measures across its plants. By utilizing water resource management and water-saving technologies, we are dedicated to recycling and reusing water resources. Key initiatives include integrating wastewater streams into reclamation systems and deploying circulating water loops within production lines to maximize water yield. Through these management practices and technical executions, we aim to achieve a minimum annual water-saving target of 1%. ③ Waste Management: The Company formulates strategic plans focused on total waste reduction and waste-to-resource initiatives. Through technological improvements in manufacturing processes, raw material reduction, and other management controls, we minimize waste generation to maximize the benefits of waste reduction, recycling, and circular reuse. Our core policy is anchored on achieving a minimum waste recycling and utilization rate target of 1%	
4. Social Issues				
(1) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		To fulfill its corporate social responsibility and protect the fundamental human rights of all employees and stakeholders, the Company supports and adheres to the International Bill of Human Rights and the United Nations Universal Declaration of Human Rights. Respecting internationally recognized fundamental human rights, and	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			guided by the principles of the aforementioned frameworks as well as local labor laws and regulations, the Company has established its Human Rights Policy. Based on our operational scope and corporate characteristics, the core human rights issues and policies of our focus are as follows: 1.Diversity, Inclusion, and Equal Opportunity: We provide a gender-equal, diverse, and inclusive workplace. Any unfair or discriminatory treatment based on gender, race, socioeconomic status, nationality, age, marital status, family status, language, religion, political affiliation, physical appearance, height, or disability is strictly prohibited. We are committed to fostering a respectful, safe, equal, and harassment-free work environment. 2.Healthy and Safe Workplace: The Company attaches great importance to a safe and healthy working environment. We have established an Occupational Safety and Health management organization to continuously improve the workplace, striving to minimize occupational hazards and safeguard the physical and mental well-being of our employees. 3.Respect for Workplace Human Rights: The Company strictly prohibits child labor and respects employee free will by banning any form of forced or compulsory labor. 4.Harmonious Labor-Management Relations: We provide open and transparent communication channels and convene regular labor-management meetings to build a harmonious and collaborative workplace environment. Driven by the dedicated ethical management unit, this Human Rights Policy applies to all executives, employees, affiliates, suppliers, contractors, customers, local communities, and other relevant stakeholders. Embracing the protections outlined in international human rights conventions, all operations and personnel management are conducted in strict compliance with the Labor Standards Act, relevant regulations, and internal control systems. This fully safeguards the legal rights of our employees, delivers a safe and healthy work environment, supports employees in maintaining physical and mental health and work-life balance, and promotes relevant education and training to raise human rights awareness and mitigate potential risks.	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation,	V		In compliance with the <i>Labor Standards Act</i> and the Company's <i>Management Regulations</i> , employee performance evaluations are conducted periodically based on	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?			a comprehensive assessment of job performance, exceptional contributions, and ethical conduct. The outcomes of these evaluations are directly reflected in employee compensation. The Company's compensation policy integrates executive-level indicators, departmental goals, and individual performance. Pursuant to Article 26 of the <i>Articles of Incorporation</i>, if the Company turns a profit for the fiscal year, 3% will be allocated as employee compensation, and an amount not exceeding 3% shall be allocated as directors' remuneration. However, if the Company still has accumulated losses, a portion must be reserved to cover the deficit. Within the employee compensation allocation, the compensation policy for entry-level personnel mandates that no less than 50% be distributed specifically to entry-level employees. To enable employees to share in the Company's operational success, incentives are grounded in their roles and responsibilities. Compensation is tied not only to tangible operational results but also to performance evaluations (such as quantitative job targets and professional ethics/behavioral competencies). Furthermore, these indicators incorporate risk management and sustainable development criteria (including corporate governance, energy conservation, carbon reduction, and cybersecurity management). The Company has established an Employee Welfare Committee and formulated comprehensive welfare measures. Welfare funds are allocated annually to provide high-quality benefits, including travel subsidies, birthday bonuses, marriage allowances, maternity subsidies, and funeral grants. Moreover, employees facing situations such as unpaid parental leave, major illness, or major life emergencies may apply for unpaid leave of absence to balance personal and family care needs. The Company highly values employee rights and benefits while continuously maintaining an excellent working environment.	
(3) Does the Company provide employees with a safe and healthy	V		1. In addition to dedicating itself to providing a safe and healthy working	No significant

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
working environment, and implement regular safety and health education for employees?			environment, the Company conducts annual health examinations to protect the physical well-being of all plant and department personnel. The health examination package includes screenings for infectious diseases (such as tuberculosis, hepatitis, typhoid fever, sexually transmitted diseases, and skin diseases) as well as occupational health monitoring for night shifts, noise exposure, and n-hexane operations. In 2025, 100% of these checkups were completed. For employees with abnormal results, specialist physicians provided individualized guidance and assisted with follow-up consultations. Furthermore, through continuous health education campaigns and training, the Company delivers relevant health and safety information to cultivate emergency response capabilities, strengthen safety mindsets, and enhance cognitive awareness, thereby reducing accidents caused by unsafe behaviors. 2. Adhering to the <i>Occupational Safety and Health Act</i>, the Company builds a healthy and happy workplace, promotes an occupational safety culture, strengthens the protective management of operational personnel, and regularly inspects equipment to create a zero-accident environment. The Company successfully achieved and completed the verification for the "ISO 45001 Occupational Health and Safety Management System" certification in 2024 (valid from January 4, 2024, to January 3, 2027). 3. To elevate overall occupational safety and health performance and effectively control risks, the Company ensures the safety of colleagues during working hours and provides laborers with a healthy and comfortable working environment. There were zero cases of occupational disasters or work-related injuries recorded in 2025. 4. Fire drills and industrial safety education and training are conducted regularly each year to build employees' emergency response and self-safety management capabilities. No fire incidents occurred in 2025. 5. To prevent unlawful infringement and workplace violence, the Company has enacted the <i>Workplace Unlawful Infringement Prevention Plan</i>, providing Employee Assistance Programs (EAPs) such as psychological counseling, and	difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			hosting relevant instructional courses. In 2025, approximately 70 employee attendances were recorded at the headquarters for a 90-minute campaign on preventing workplace sexual harassment and other unlawful infringements. There were zero reported incidents of workplace unlawful infringement in 2025.	
(4) Has the Company established effective career development training programs for employees?		V	The Company has established comprehensive training regulations. Each year, training plans and budgets are formulated and implemented based on the needs of each department for pre-employment training, professional training, and on-the-job training of each department. The effectiveness of these trainings is evaluated to strengthen employees' competencies, thereby enhancing the Company's operational performance and competitiveness. Training courses cover a wide range of topics organized by competent authorities, CPA firms, and industry professionals, including corporate governance, business management, finance and accounting, human resources, legal affairs, auditing, quality control, marketing, and information technology. In addition, technical training includes factory machinery operation, environmental safety management, and occupational health and safety. To align with long-term development goals and improve employee quality, the Company conducts both general training (e.g., fire safety training, labor safety education) and professional training tailored to departmental functions and job requirements (e.g., technical skills training, business development training, audit training, finance and accounting training, and management training), enabling every employee to realize their full potential through talent development. To support employees in continuous learning and development through diversified learning methods, the Company also incorporates corporate ethics into its training curriculum to cultivate key competencies and develop tailored growth plans for employees. Since 2006, the Company has participated in programs initiated by the Workforce Development Agency, Ministry of Labor, such as the "Enterprise Talent Upgrading Program" and "Recharge and Take-off Program," and has consistently received training subsidies to enhance workforce quality and competitiveness.	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			Starting in 2023, the Company has also implemented the "Training Subsidy Program for Middle-aged and Senior Employees in Employment" to help employees in this demographic receive high-quality training and enhance their professional skills. Since 2013, the Company has undergone regular assessments under the Talent Quality-management System (TTQS) and has been certified accordingly (valid from October 13, 2025, to October 12, 2027).	
(5) Does the Company comply with the relevant laws and international standards with regard to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	V		The Company has established a Personal Data Protection Management System and related policies to safeguard customer data through internal personal data audits, crisis prevention, and educational training. In strict compliance with relevant government regulations and international standards, our product safety management meets all statutory requirements to firmly protect customer rights and interests. On October 17, 2025, the Company enacted its "Privacy Policy," the scope of which covers all operational sites, subsidiaries, customers, and suppliers. Furthermore, a dedicated Stakeholder Section has been established on our website to provide customers with communication channels for suggestions or grievances. Adhering to the principle of good faith, the Company appropriately addresses and resolves all customer feedback.	No significant difference
(6) Has the Company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		The Company is dedicated to integrating sustainability principles into its procurement decisions and supply chain management. In addition to conventional procurement metrics such as quality, cost, and delivery (QCD), we attach great importance to environmental protection impacts. We collaborate with suppliers to build a sustainable supply chain, fulfilling social responsibilities and driving sustainable development together. The Company conducts business with suppliers under the principles of ethics and integrity, requiring them to comply with relevant regulations regarding environmental protection, occupational safety and health, and labor human rights. Suppliers must ensure no violation of fundamental labor rights, ethical standards, and business integrity principles, all of which are explicitly stated upon contract execution. Furthermore, the Company has established a "Supplier Code of Conduct" and a "Supplier Commitment Letter" to ensure that all	No significant difference

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			procurement sources provide raw materials that meet strict environmental quality requirements. Partnering suppliers are required to obtain ISO 9001 Quality Management System certification. Through diverse forms of guidance and communication, the Company effectively assists suppliers in enhancing their environmental, safety, and health performance to align with international standards. Our communication encompasses workplace hygiene, employee health, fire safety maintenance, carbon inventory, climate change, regulatory risks, and professional ethics. Every year, supplier performance is evaluated across four dimensions: product quality, delivery schedule, cooperation level, and supply stability. For suppliers failing to meet evaluation benchmarks, the Company increases the frequency of site visits, communication, and audits. If a supplier shows no willingness to cooperate or repeatedly fails to meet the Company's expectations after multiple communications and audits, the Company will seek alternative qualified suppliers.	
5. Does the Company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the Company obtain third party assurance or certification for the reports above?		V	The Company is required by law to publish corporate governance on the public information platform and the Company's website to provide and safeguard the rights and interests of shareholders and investors and is committed to promote the formulation and preparation of sustainability reports and will handle relevant verifications depending on the Company's operating scale.	Plans have been developed to facilitate compliance with regulations
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations: The Company established the "Procedures for the Preparation and Assurance of Sustainability Reports" on August 8, 2024, and the "Operational Procedures for Sustainability Information Management" on November 12, 2024. The "Sustainability Execution Group" is responsible for implementing the relevant sustainability codes and guidelines.				
7. Other important information to facilitate better understanding of the Company's promotion of sustainable development: (1) The Globe Comprehensive Education Foundation (formerly known as the Zhang Dehua Memorial Scholarship Foundation) was established in 1979 to provide scholarships for students from poor families and outstanding students to help them complete their studies without interruption. In 2001, after the approval of the competent authority, it was renamed to "Globe Comprehensive Education Foundation" to promote social education, lifelong learning, construction of humanistic ethics, production, and management technology education, and to continue to organize scholarship activities, etc., expanding its commitment to education and culture. (2) The founder, Mr. Tian-Song Chang, once founded the Globe Taipei Branch and Yangmei Branch of the Chinese Ethics Society, aiming to encourage all employees, their families, and the public to enrich their minds, practice morality, and beautify their lives. The concept is still in use today.				

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(3) Participate in social welfare projects: To inherit the legacy of the founder Mr. Tian-Song Chang, "take it from the society and use it for the society", with specific human and material resources, long-term investment in local care, environmental protection and conservation work, etc., The Company has accumulated a number of public welfare undertakings (such as participating in disaster relief, and donations or sponsorship of a large number of wheelchairs and social welfare activities in domestic hospitals, etc.) which provided a positive social impact. ① Sponsored the North District University Joint Charity Sale for several consecutive years and provided free donations of the Company's series of products to the organizers. ② Caring for the disadvantaged groups in society, The Company has been participating in and sponsoring the National Education and Culture Expo Carnival for the physically and mentally handicapped and aboriginal peoples. ③ The Globe Comprehensive Education Foundation donated to the Children's Welfare Alliance Cultural and Educational Foundation, the National Federation of Taiwan Women's Organizations, the Chinese Christian Relief Association, the World Peace Association, the Taichung Private Zhang Xijun Welfare Charity Foundation, and the National Hualien Senior Agricultural Vocational School, Taoyuan Municipal Rui yuan National Middle School, Yilin County Loudon Town Chenggong National Primary School, Penghu County Jingo National Middle School, National Xinyang Senior Industrial Vocational School, Tainan Municipal Jincheng National Middle School, Keelung Municipal Inner National Middle School, New Taipei City Stanching District Yonghua National Elementary School, Chiayi Catholic Horngren High School for Girls, Kaohsiung City Minong District Jindong National Elementary School, Miaoli County Yunlin Town Kebu National Elementary School, Tainan City Guinan District Guinan National Primary School, Tainan Municipal Chongming National Middle School, Changhua County Dongxiang National Primary School in Lukan Town, Libyan National Middle School in Changhua County, Xinglong National Primary School in Zhubei City, Hsinchu County 、Kaohsiung Municipal Feng Xiang National Middle School, New Taipei City Zhonghe District Xing nan National Primary School, New Taipei City Danshui District Xinxiang National Primary School, Chiayi County Zhongdu National Middle School, Taipei Municipal Lu Gong National High School, Taipei Municipal Yingjie National High School, Taipei Municipal Chongqing National High School, Taipei City West Lake Experimental National Middle School, Taipei City Aiming National Middle School, Taipei City Longmen National Middle School, Taipei City Waxing National Primary School, Taipei City Huazhong National Middle School, Taipei City Changsheng National Middle School, Taipei City Longshan National High School, Taipei City Nan gang Senior Industrial Vocational school, Taipei Municipal Wuchang Junior High School, Taipei Municipal Jingmei Elementary School, Taipei Municipal Beitou Junior High School, Taipei Municipal Kainan Senior High School, Taipei Municipal Shipai Junior High School, Taipei School for the Hearing Impaired, Taipei Municipal Jingxing Junior High School, Taipei Municipal Lan Ya Junior High School, Taipei Municipal Beizheng Junior High School, Taipei Municipal Miquan Junior High School, Taipei Municipal Jiancheng Junior High School, Taipei Beitou District Guandu Elementary School, Taipei Neihu District Nanhu Elementary School, Lihu Elementary School, Neihu District, Taipei City, Taipei Municipal Neihu Junior High School, Chengde Elementary School, Nangang District, Taipei City ,and also sponsored public welfare activities organized by Taipei Medical University, in 2025, the Company did not have industry-university cooperation or construction-education cooperation. ④ Participated in Red Cross disaster relief donation activities and sponsored public welfare activities organized by National Taiwan University of Science and Technology, fulfilling corporate social responsibility. ⑤ In 2014, The Company was awarded the honorary certificate of the Corporate Social Responsibility Public Welfare Award by the Excellent Manufacturers Association of the Republic of China.				

Evaluation item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			⑥ The strong earthquake in southern Taiwan in 2016 caused the loss of life and property of many victims. In addition to donating money for disaster relief, the Company also mobilized all employees to respond and express its concern. ⑦ In 2016, The Company was awarded the Contribution Award for the Database of Product Carbon Footprint Emission Coefficients issued by the Environmental Protection Agency of the Executive Yuan, and the Certificate of Honor for Outstanding Contribution to the Promotion of Orthographic Marks issued by the Bureau of Standards of the Ministry of Economic Affairs. ⑧ The Hualien earthquake in 2018 and 2024 caused the loss of life and property of many victims. The Company also participated in donations for disaster relief. ⑨ In 2019 and 2021~2025, The Company actively participate in the charity donation activity of the "Recycled Computer Hope Project" of the ASUS Culture and Education Foundation. ⑩ In 2020, the Ministry of Economic Affairs awarded the trophy of "Stable Operation with a Long History" for the Company which has been in business for over 50 years. ⑪ In 2021, he received a certificate of excellence from the Taipei City Labor Inspection Office for his outstanding performance in the "109 Labor Conditions Counseling and Promotion Program". ⑫ In 2024, we were awarded the trophy for outstanding performance in the use of electronic invoices by the Ministry of Finance. (4) The Company has smooth communication channels and good relations with manufacturers, customers, and suppliers in Yangmei Youth Industrial Park. (5) In order to shape the good behavior and ethical cultivation of employees, the Company has set ten working rules for employees to follow. (6) There are internal major information processing procedures and management control operations to prevent insider trading. In addition to disclosure on the Company's website, the relevant information and penalties for insider trading are publicized to colleagues, managers, and Directors in meetings to avoid violations. (7) To effectively manage and utilize the Company's intellectual property rights, encourage innovation, elevate research standards, and promote corporate development, the Company has formulated an intellectual property strategy that integrates our corporate operational goals with research and development (R&D) resources. Specifically, the "Regulations Governing Trademark Management" and its applicable guidelines have been established to serve as the guiding principles for the Company's intellectual property management activities. This framework provides a solid foundation for implementing intellectual property management initiatives, achieving predefined intellectual property policies and targets, and ensuring the robust operation of the management system. The execution status of these initiatives is reported to the Board of Directors annually (the most recent report was presented to the Board on March 6, 2026). The scope of the report encompasses trademark protection measures, patent protection measures, trade secret protection, and their respective implementation statuses.	

Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company's sustainable development organization is composed of a high-level management team known as the 'Sustainable Development Implementation Team'. This team aligns with the vision and mission of the Company's ESG policy and includes the Chairman's Office, Internal Auditing Office, General Manager's Office, and various departments and business units under its jurisdiction. The team conducts risk assessments on environmental, social, corporate governance, and climate change issues related to the Company's operations. They also perform financial impact analyses on high-risk climate factors and develop corresponding strategies. Additionally, the General Manager's Office formulates sustainable development policies, systems, related management guidelines, and specific promotion plans.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company is actively investing in energy saving, carbon reduction, water saving and waste reduction to improve the quality of emissions and reduce emissions; in the medium and long term, The Company is developing green innovation and green processes, strengthening the integration of upstream and downstream raw material supply chains to enhance its overall competitiveness, and predicting the crisis and losses from extreme changes through simulations and formulating response strategies in advance.
3. Describe the financial impact of extreme weather events and transformative actions.	The Company has identified the risk factors caused by extreme climate as "increase in raw material acquisition costs", "cost of switching to low carbon emission technologies". We will encounter an increase in overall operating costs, but at the same times, we will also promote the overall development of green innovation, green procurements and continue to actively invest in energy saving, carbon reduction to improve the quality of pollution emissions and reduce emissions.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company refers to the climate risk factors identified by its peers and then adjusted for materiality. The primary methodology is to identify the potential impact and develop risk management and response measures.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company develops a TCFD framework to set up the company's climate risk identification process and conducts education and training to enhance personnel's understanding of the impact of climate change and its main financial impacts.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	In response to climate change, the Company is committed to energy conservation, carbon reduction and sustainable operation for a long time, and setting medium- and long-term carbon reduction targets, as well as annual targets for energy saving, carbon reduction, water saving and waste reduction.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing is planned with reference to the Ministry of Environmental Protection's "Carbon Fee Charging Regulations" and the company's actual operating conditions.

8.If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	The Company's greenhouse gas (GHG) activities encompass all major production facilities, including the Headquarters (with Taichung and Kaohsiung branches), Youshi Plant 1, and Youshi Plant 2. The calculation of GHG emissions includes Scope 1, Scope 2, and Scope 3. In response to climate change, the Company is formulating relevant emission reduction targets. In 2023, the Company purchased a 5-year registered and certified Taiwan Renewable Energy Certificate (T-REC) totaling 1 million kilowatt-hours. The certificates were issued by the National Renewable Energy Certification Center. These T-RECs declare that the equivalent of 1 million kilowatt-hours of traditional electricity consumption over the 5-year period is offset by renewable energy, and they are applied as emission reduction factors for Scope 2 GHG inventories. The Company has declared a total of 200 units (thousand kilowatt-hours) of registered and certified T-RECs for Youshi Plant 1 and Youshi Plant 2 for the year 2025. The certificate numbers are 23SP0127-B025000223~225, and 1843~2022, 3236~3252.
9.Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years 1-1-1 Greenhouse Gas Inventory information 1. The total emissions in 2025 are 8,302.528 metric tons CO₂e/year; Scope 1: 3,257.4133 metric tons CO₂e/year, intensity: 4.4380 metric tons CO₂e/million yuan Scope 2: 2,072.9421 metric tons CO₂e/year, intensity: 2.8243 metric tons CO₂e/million yuan Scope 3: 2,972.1724 metric tons CO₂e/year, intensity: 4.0494 metric tons CO₂e/million yuan 2. Total emissions in 2024 are 7,978.544 metric tons CO₂e/year; Scope 1: 3,398.8934 metric tons CO₂e/year, intensity: 4.2753 metric tons CO₂e/million yuan Scope 2: 1,709.2062 metric tons CO₂e/year, intensity: 2.1499 metric tons CO₂e/million yuan Scope 3: 2,870.4445 metric tons CO₂e/year, intensity: 3.6106 metric tons CO₂e/million yuan 1-1-2 Greenhouse Gas Assurance Information The Company's greenhouse gas inventory verification scope from 2020 to 2022 was expanded to include Scope 3 based on the organizational carbon inventory ISO 14064-1:2018 edition. This scope includes the head office (including the Taichung Sales Office and Kaohsiung Sales Office), Youth Plant 1 Factory, and Youth Plant 2 Factory. The verification was certified by SGS as a third-party statement. In 2023 to 2024, the parent company conducted a self-assessment of greenhouse gas emissions uncertainties based on the organizational carbon inventory ISO 14064-1:2018 edition. 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan The Company introduced the ISO 14064-1 greenhouse gas inventory system in 2009, using that year as the baseline for emissions. By 2015, the Company had achieved a 10% reduction in emissions and has since continued to promote further reductions. The goal is to reduce electricity consumption, a major source of greenhouse gas emissions, by 1% each year compared to the previous year. This effort reflects our commitment to achieving environmentally friendly policies focused on low pollution and low energy consumption. 1-3 2025 Scope 3 Greenhouse Gas (GHG) Emissions Information

Scope 3 data cover the Headquarters (including Taichung and Kaohsiung branches), Youshi Plant 1, and Youshi Plant 2. The types of greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Indirect GHG Emissions (Categories 3 to 6, including subcategories)	(Unit: metric tons CO ₂ e/year)
Category 3: Indirect GHG emissions from transportation	130.1814
3.1 Upstream transportation and distribution	65.4289
3.2 Downstream transportation and distribution	9.1253
3.3 Employee commuting	55.6272
3.4 Transportation of customers and visitors: Not material	Not material
3.5 Business travel: Not material	Not material
Category 4: Indirect GHG emissions from products used by the organization	1,320.0819
4.1 Purchased energy-related emissions	1,276.0614
4.2 Emissions from capital goods (production/non-production)	Not material
4.3 Emissions from the treatment of solid and liquid waste	44.0205
4.4 Emissions from use of leased equipment/assets	Not material
4.5 Emissions from services not described above	Not material
Category 5: Indirect GHG emissions from the use of sold products	1,521.9091
5.1 Use-phase emissions of sold products	Not material
5.2 Downstream leased assets	Not material
5.3 End-of-life treatment of sold products	1,521.9091
5.4 Emissions from investments	Not material
Category 6: Other indirect GHG emissions from sources not included above	Not material

2.3.6 Ethical Corporate Management Implementation Status and Deviations from the "Ethical Corporate Management Best Practice Principles for Listed Companies" and the Reasons

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
1. Establishment of ethical corporate management policies and programs				
(1) Does the Company have ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		The Company has established the "Ethical Corporate Management Best Practice Principles", which is disclosed on the Public Information Observatory Platform and the Company's website. Additionally, Chapter 5 of the 'Management Regulations' and the 'Work Contract' both clearly stipulate the 'integrity principle'. In addition to overseeing implementation, reporting on the implementation of operational policies to the Board of Directors is also required.	No significant difference
(2) Whether the Company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	V		The Company has established and continues to enhance integrity management policies and regulations, actively promoting integrity policy through training and awareness campaigns. In 2025, the Company conducted education and awareness programs on preventing insider trading and upholding integrity laws, involving a total of 70 participants. Additionally, the Company has implemented an "Employee Code of Ethics" which all employees and relevant stakeholders are required to sign and adhere to. Currently, 100% of our local employees have signed this code.	No significant difference
(3) Does the Company clearly set out the operating procedures, Behavior guidelines, and punishment and appeal system for Violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		The Company has established ' Whistleblower system' to address instances of illegal and unethical behavior and has set up a dedicated reporting and complaint email address at report@globetape.com.tw. Upon receipt of a whistleblower complaint, it will be forwarded to the internal audit department for processing according to our incident handling procedures for reporting and complaints.	No significant difference
2. Ethical Management Practice				
(1) Does the Company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		The "Supplier Integrity Service Statement" signed by the Company clearly stipulates that all suppliers and employees must abide by not accepting rebates, demanding offerings, or improper benefits.	No significant difference
(2) Has the Company set up a dedicated unit to promote ethical corporate management under the Board of Directors, and does it regularly (at least once a year) report to the Board of Directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		The formulation, amendment, or termination of the Company's 'Ethical Corporate Management Best Practice Principles' requires unanimous approval from the board of directors. The Legal Department (dedicated to ethical management) is responsible for promoting the Company's integrity in corporate governance, including honest operations, anti-corruption efforts, dishonest behavior, and managing reporting matters. A report on the execution of integrity management for the fiscal year 2025 was submitted to the board of directors on March 6, 2026.	No significant difference

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(3) Has the Company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		The Company's "Management Regulations" and related measures have regulations to prevent conflicts of interest and also require relevant personnel to evade in order to avoid improper influence and damage to the Company.	No significant difference
(4) Does the Company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		The Company has established a sound accounting system and internal control system, and the internal auditors will list them as audit items based on risk assessment to strengthen prevention and report the implementation of the audit plan to the Board of Directors.	No significant difference
(5) Does the Company provide internal and external ethical corporate management training programs on a regular basis?	V		In addition to the "Ethical Corporate Management Best Practice Principles" established by the Company, which is disclosed on the public information observatory and website, relevant education and training are held regularly every year.	No significant difference
3. Implementation of Complaint Procedures				
(1) Has the Company established specific whistleblowing and reward procedures, set up conveniently accessible whistle blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle blowers?	V		The company has established 'Whistleblower system' outlining provisions for rewards and penalties. Additionally, a 'Reporting System Procedure' has been developed to set up an email mailbox for reporting and complaints, with the internal audit office serving as the dedicated unit for handling such matters.	No significant difference
(2) Has the Company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		The Company adopted 'Whistleblower system' and scrupulously operate the system, and relevant operating procedures are included in the research and formulation plan to protect personal privacy and the disclosure of all information in accordance with the Personal Data Protection Law.	No significant difference
(3) Has the Company adopted proper measures to protect whistleblowers from retaliation for filing complaints?	V		The Company keeps the identity and content of the whistleblower strictly confidential, to avoid improper treatment for whistleblowing.	No significant difference
4. Strengthening Information Disclosure Does the Company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company has announced the integrity management code on the Company website and the public information observatory and has set up a special area for investor relations, providing contact information for suggestions and communication channels for complaints.	No significant difference
5. If the Company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: No significant difference.				
6. Other important information to facilitate a better understanding of the status of operation of the Company's ethical corporate management policies (e.g., the Company's reviewing and amending of its ethical corporate management best practice principles):				
(1) The Company complies with the Company Law, the Securities Exchange Law, the Commercial Accounting Law, the regulations related to listing and listing on the OTC, and other laws and regulations related to business conduct, as the basis for the implementation of honest management.				

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(2) Article 16 of the "Rules of Procedure for the Board of Directors" stipulates the system of avoiding the interests of Directors. Those who have an interest in the resolutions listed by the Board of Directors with themselves or the legal person they represent and may cause harm to the interests of the Company, may state their opinions and answer inquiries, and shall not participate in the discussion and voting, and shall abstain from the discussion and voting, and shall not exercise their voting rights on behalf of other Directors. (3) According to the "Work Contract" and the regulations and management of the "Personal Data Protection Act", it is clearly stipulated that practitioners shall not disclose the internal material information they know to others and shall not inquire or collect personal information from those who know the internal material information of the Company. One shall not inquire about or collect undisclosed internal material information of the Company that are not related to their positions from anyone who is aware of the Company's internal material information, and it is not allowed to disclose to others any knowledge of undisclosed internal material information of the Company obtained not during the execution of business. (4) The Company has formulated the "Business Philosophy" and "Ten Principles of Work" to educate employees to develop a work attitude of integrity, motivation, and responsibility, and to fulfill the corporate social responsibility with the concept of integrity management.				

2.3.7 Other Important Corporate Governance Information:

1. The Company has formulated internal major information processing procedures, and all relevant documents required for the disclosure of all major information must comply with the Company's internal approval process and relevant laws and regulations.
2. The disclosure of the Company's internal material information shall be released and handled by the spokesperson, and except for the Company's responsible person, spokesperson and acting spokesperson, the Company's personnel shall not disclose internal material information without authorization.

2.3.8 The Status of Implementation of the Internal Control System Should Disclose the Following Matters:

1. Internal Control System Statement

GLOBE INDUSTRIES CORPORATION

Internal Control System Statement

Date: 2026.03.06

The Company states the following regarding its internal control system in 2025, based on the findings of a self-assessment:

1. The Company is fully aware that establishing, operating, and maintaining an internal control system are the responsibility of its Board of Directors and management. The Company has established such a system aimed at providing reasonable assurance of the achievement of objectives in the effectiveness and efficiency of operations (including profits, performance, and safeguard of asset security), reliability, timeliness, transparency, and regulatory compliance of reporting, and compliance with applicable laws, regulations, and bylaws.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing the three goals mentioned above. Furthermore, the effectiveness of an internal control system may change along with changes in environment or circumstances. The internal control system of the Company contains self-monitoring mechanisms; however, the Company takes corrective actions as soon as a deficiency is identified.
3. The Company judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the "Regulations"). The internal control system judgment criteria adopted by the Regulations divide internal control into five elements based on the process of management control:
(1) Control environment (2) Risk assessment (3) Control activities (4) Information and communications (5) Monitoring activities. Each element contains several items. Please refer to the Regulations for details.
4. The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.
5. Based on the findings of the assessment mentioned in the preceding paragraph, the Company believes that on 2025.12.31 its internal control system (including its supervision and management of subsidiaries), encompassing internal controls for understanding of the degree of achievement of operational effectiveness and efficiency objectives, reliability, timeliness, transparency, and regulatory compliance of reporting, and compliance of reporting, and compliance with applicable laws, regulations, and bylaws, was effectively designed and operating, and reasonably assured the achievement of the above-stated objectives.
6. This Statement will become a major part of the content of the Company's Annual Report and Prospectus and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. This statement has been passed by the Board of Directors' Meeting of the Company held on 2026.3.6, none of the 5 attending Directors expressed a dissenting opinion, and the remainder all affirmed the content of this Statement.

GLOBE INDUSTRIES CORPORATION

Chairman of the Board: Jun Ding Investment Co., Ltd

Representative: Te-Chao Chang

General Manager: Lin-Ching Hwang

2. When a CPA is commissioned to conduct a review on the internal control system, the CPA's audit report shall be reported: None.

2.3.9 Major Resolutions of Shareholders' Meetings and Board Meetings:

1. 2025 Shareholders' meeting

Date	Item	Resolution	Implementation
2025.06.10	2024 Business Report and Financial Statements	Voted Through	Recognized by the resolution of the shareholders meeting.
	2024 Earnings Distribution	Voted Through	Cash dividend of 0.2 yuan per share. Distribution base date: 2025.09.03 Dividend distribution date: 2025.09.24
	Amendment to the Articles of Incorporation	Voted Through	"In accordance with the resolution of the shareholders' meeting, the Company has registered the amendments to its Articles of Incorporation.

2. Important resolutions of the Board of Directors in 2025 and up to the date of publication of the annual report:

Date	Important Resolutions
2025.03.06	1. The Company's 2024 annual Business Report and Financial Report. 2. The Company's 2024 Internal Control System Statement. 3. 2025 annual accountant's public expense audit. 4. The Company's 2024 director's and employees' remuneration distribution plan. 5. Proposal to Periodically Assess and Determine the Remuneration of Directors and Executives. 6. The Company's 2024 Proposal for Distribution of earnings. 7. Amendment to the Articles of Incorporation. 8. Proposal on matters related to time, place, and reasons for the 2025 annual general meeting of shareholders of the Company. 9. Application for extension of the annual credit line of Changhua Commercial Bank and First Commercial Bank.
2025.04.21	1. Authorize Mr. Ye Feicheng, Chairman of Zhuhai Earth Adhesive Technology Co., Ltd., a major subsidiary of the Company, to conduct an evaluation of the disposal of equity or assets of Zhuhai Earth Adhesive Technology Co., Ltd.
2025.05.06	1. Consolidated financial report of the Company and its subsidiaries for the first quarter of 2025.
2025.08.05	1. Consolidated financial report of the Company and its subsidiaries for the second quarter of 2025. 2. Proposal to Amend the Company's Internal Control System – Payroll Cycle. 3. Proposal to Amend the Company's Internal Material Information Processing Procedures. 4. Set the ex-dividend base date and distribution date of the Company's cash dividends of 2024.
2025.11.07	1. Consolidated financial report of the Company and its subsidiaries for the third quarter of 2025. 2. The Company's 2026 cash donation. 3. The Company's 2025-year-end bonus payment case for Managers. 4. The Company's 2026 remuneration plan for directors and managers. 5. The Company's 2026 audit plan. 6. The Company's 2026 operating plan and annual budget.

Date	Important Resolutions
2026.03.06	1. The Company's 2025 annual Business Report and Financial Report. 2. The Company's 2025 Internal Control System Statement. 3. 2026 annual accountant's public expense audit. 4. Proposal to Amend the Company's Internal Control System – Payroll Cycle. 5. Proposal to Periodically Assess and Determine the Remuneration of Directors and Executives. 6. 2025 Deficit Compensation 7. Proposal on matters related to time, place, and reasons for the 2026 annual general meeting of shareholders of the Company. 8. Application for extension of the annual credit line of Changhua Commercial Bank and First Commercial Bank.

2.3.10 Major Issues of Record or Written Statements Made by Any Directors who Specified his/her Dissent to Important Resolutions Passed by the Board of Directors as of the Publication Date of the Annual Report: None.

2.4 Information on the Professional Fees of the Attesting CPAs

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee	Total	Remark
Ernst & Young Certified Public Accountants	Jung-Huang Hsu	2025.01.01-2025.12.31	2,040	220	2,260	None
	Hung-Bin Yang	2025.01.01-2025.12.31				

1. If the accounting firm is changed and the audit fee paid in the year of change is lower than the audit fee of the year before the change, the amount of the audit fee before and after the change and the reasons shall be disclosed: None.
2. Auditing expenses decreased by 10% in comparison to the previous year, information regarding the amount, percentage, and reason for the decrease in auditing expenses shall be disclosed: None.

2.5 Information on Replacement of Certified Public Accountant

1. Regarding the former CPA: None.
2. Regarding the successor CPA: None.
3. The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of the Regulations: None.

2.6 The Employment of the Company's Chairman, General Manager, Financial or Accounting Manager with the Firm of the Auditing CPA or its Affiliated Businesses in the Past Year: No such situation.

2.7 Particulars About the Changes in Shareholding and Equity Pledge of Directors, Managers and Shareholders Holding More than 10% of the Company's Shares in the Past Year and as of the Date of Publication of the Annual Report:

The changes in shareholding, share transfers, and share pledging information of the Company's directors, managerial officers, and major shareholders can be found on the

Market Observation Post System (MOPS) at <https://emops.twse.com.tw/server-java/t58query> under “Summaries” / “Summary table of Changes in Shareholding of Directors and Supervisors.”

2.8 Information About the Top 10 Shareholders who are Interested Parties or Spouse, or Second-Degree Relatives

Unit: Shares; %

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Te-Ming Chang	6,623,706	8.82	1,364,776	1.81	0	0	Te-Chao Chang Li-Ping Chang Yea- Chyi Chang	Second degree relative	-
Li-Ping Chang	6,579,617	8.75	0	0	0	0	Te-Chao Chang Te-Ming Chang Yea-Chyi Chang	Second degree relative	-
Chitai Investment Co., Ltd	5,959,154	7.93	0	0	0	0	-	-	-
Representative Wan-Chuan Sung	19,400	0.02	0	0	0	0	-	-	-
Daan Investment Co., Ltd	5,953,863	7.92	0	0	0	0	-	-	-
Representative Chou-Ching-Hsia Lin	0	0	0	0	0	0	-	-	-
Yea-Chyi Chang	4,320,934	5.75	646,700	0.86	3,043,000	4.05	Te-Chao Chang Te-Ming Chang Li-Ping Chang	Second degree relative	-
King Dom Investment Co., Ltd	3,043,000	4.05	0	0	0	0	-	-	-
Representative Shih-Wei Pu	0	0	0	0	0	0	-	-	-
Jun Ding Investment Co., Ltd	3,008,000	4.00	0	0	0	0	-	-	-
Representative Te-Chao Chang	1,929,849	2.56	0	0	3,008,000	4.00	Ching Chang Teng-Fang Chang Te-Ming Chang Li-Ping Chang Yea- Chyi Chang	First degree relative " Second degree relative " "	-
Ching Chang	2,280,000	3.03	0	0	0	0	Te-Chao Chang Teng-Fang Chang	First degree relative Second degree relative	-
Teng-Fang Chang	2,220,055	2.96	0	0	0	0	Te-Chao Chang Ching Chang	First degree relative Second degree relative	-
Te-Chao Chang	1,929,849	2.56	0	0	0	0	Ching Chang Teng-Fang Chang Te-Ming Chang Li-Ping Chang Yea- Chyi Chang	First degree relative " Second degree relative " "	-

2.9 Number of Shares Held by the Company, the Company's Directors, Managers, and the Company's Direct or Indirect Control in the Same Reinvested Enterprise, and Combined to Calculate the Comprehensive Shareholding Ratio

Unit: Thousand shares; %

Reinvestment Business (Note 1)	The Company's investment		Investments by Directors, managers and directly or indirectly controlled businesses		Comprehensive investment	
	Shares	Ratio (%)	Shares	Ratio (%)	Shares	Ratio (%)
Sky Wealth International Creation Ltd.	10,000	100%	0	0	10,000	100%
Globe Adhesive Technology Corp.	10,000,000	100%	0	0	10,000,000	100%
Rolling Miles Holding Limited	10,000,000	100%	0	0	10,000,000	100%
Globe Adhesive Technology (Zhuhai) Ltd.	-(Note 2)	100%	0	0	-(Note 2)	100%

(Note 1) It is an investment made by the Company using the equity method.

(Note 2) The mainland Company indirectly invested by the Company is in the form of a limited Company and has no shares.

III. Capital Overview

3.1 Capital and Shares

3.1.1 Source of Capital

1. Share capital formation process

Unit: share; NT\$

Year / Month	Par Value	Authorized capital		Paid-in capital		Remark			
		Shares	Amount	Shares	Amount	Sources of capital	Capital increased by assets other than cash	Other	Remark
1990.11	10	22,389,318	223,893,180	22,369,318	223,893,180	capital increased 24,893,180	None	-	Note 1
1993.02	10	30,628,243	306,282,430	30,628,243	306,282,430	cash capital increase 60,000,000 capital increased 22,389,250	None	-	Note 2
1994.08	10	32,159,655	321,596,550	32,159,655	321,596,550	capital increased 15,314,120	None	-	Note 3
1995.11	10	38,591,583	385,915,830	33,767,637	337,676,370	capital increased 16,079,820	None	-	Note 4
1997.07	10	38,591,583	385,915,830	36,806,724	368,067,240	capital increased 27,014,110 capital reserve increases 3,376,760	None	-	Note 5
1998.08	10	40,487,396	404,673,960	40,487,396	404,873,960	capital increased 36,806,720	None	-	Note 6
1999.07	10	45,345,884	453,458,840	45,345,884	453,458,840	capital increased 48,584,880	None	-	Note 7
2000.09	10	70,000,000	700,000,000	52,147,766	521,477,660	capital increased 68,018,820	None	-	Note 8
2001.08	10	70,000,000	700,000,000	62,577,320	625,773,200	capital increased 104,295,540	None	-	Note 9
2003.07	10	70,000,000	700,000,000	69,460,825	694,608,250	capital increased 68,835,050	None	-	Note 10
2004.07	10	80,000,000	800,000,000	72,933,866	729,338,660	capital increased 34,730,410	None	-	Note 11
2006.07	10	80,000,000	800,000,000	75,121,882	751,218,820	capital increased 21,880,160	None	-	Note 12

Note 1 : 1990.10.24. Approved by the Financial Regulatory Commission No.02806.

Note 2 : 1993.01.13. Approved by the Financial Regulatory Commission No.00100.

Note 3 : 1994.07.21. Approved by the Financial Regulatory Commission No.32550.

Note 4 : 1995.10.27. Approved by the Financial Regulatory Commission No.57730.

Note 5 : 1997.07.02. Approved by the Financial Regulatory Commission No.52001.

Note 6 : 1998.07.24. Approved by the Financial Regulatory Commission No.65338.

Note 7 : 1999.06.22. Approved by the Financial Regulatory Commission No.57197.

Note 8 : 2000.08.08. Approved by the Financial Regulatory Commission No.68571.

Note 9 : 2001.07.31. Approved by the Financial Regulatory Commission No.148881.

Note 10 : 2003.07.03. Approved by the Financial Regulatory Commission No.0920129482.

Note 11 : 2004.07.12. Approved by the Financial Regulatory Commission No.0930130835.

Note 12 : 2006.07.26. Approved by the Financial Regulatory Commission No.0950132784.

2. Share Type

Unit: share

Share Type	Authorized capital			Remark
	Issued Shares	Un-issued Shares	Total shares	
Common Stock	75,121,882	44,878,118	120,000,000	-

3.1.2 List of Major Shareholders

Unit: share; % 2026.4.13

Shares Name of Major Shareholders	Ownership	Ownership Percentage
Te-Ming Chang	6,623,706	8.82
Li-Ping Chang	6,579,617	8.75
Chitai Investment Co., Ltd	5,959,154	7.93
Daan Investment Co., Ltd	5,953,863	7.92
Yea-Chyi Chang	4,320,934	5.75
King Dom Investment Co., Ltd	3,043,000	4.05
Jun Ding Investment Co., Ltd	3,008,000	4.00
Ching Chang	2,280,000	3.03
Teng-Fang Chang	2,220,055	2.96
Te-Chao Chang	1,929,849	2.56

3.1.3 Dividend Policy and Implementation Status

1. Dividend Policy of the Company's Articles of Incorporation

The Company's dividend policy is formulated in accordance with the Articles of Association, the Company Law and related laws and regulations with the principle of maintaining stability. If the Company makes a profit in the year, it should set aside 3% as employee compensation and below 3% as director's compensation. However, if the Company still has accumulated losses, it should reserve the amount in advance, a portion must be reserved to cover the deficit. Within the employee compensation allocation, the compensation policy for entry-level personnel mandates that no less than 50% be distributed specifically to entry-level employees. If there is a surplus in the annual final accounts, the tax should be paid first to make up for the accumulated losses, and 10% of the second withdrawal will be the statutory surplus reserve, but this is not the case when the statutory surplus reserve has reached the Company's paid-in capital; it depends on the Company's operation. If it is necessary and required by laws and regulations to set aside or reverse the special surplus reserve, except for the payment of dividends, if there is still surplus and the surplus has not been distributed at the beginning of the same period, the Board of Directors shall formulate a surplus distribution proposal. The meeting will decide to assign it.

In accordance with Article 240 of the Company Act, the Company authorizes the Board of Directors to present a resolution with more than two-thirds of the Directors present and most of the Directors' present shall distribute dividends and bonuses or shall distribute dividends and bonuses or the provisions of Article 241 of the Company Act. All or part of the statutory surplus

reserve and capital reserve shall be distributed in cash and reported to the shareholders' meeting. The distributive surplus for the current year may be distributed in the form of cash dividends or stock dividends in consideration of financial, business, and operational factors.

In accordance with the principle of enhancing the dividend policy, the Company has proposed amending Article 26-2 of the Articles of Association to allow shareholder dividends to be distributed in the form of either cash dividends or stock dividends, with cash dividends not less than 10% of the total dividends.

However, the distribution ratio of dividends may be adjusted according to the actual profits of the current year and future capital needs.

2. Implementation status

(1) The Company is committed to sustainable operation and long-term stable development.

When there is a surplus in the annual final accounts, the Company's capital utilization will be considered first, and the Company will cooperate with budget planning. Shareholders' dividends are mainly distributed in cash dividends (20%~100% of the total dividends), supplemented by stock dividends (0%~80% of the total dividends).

(2) Information on dividend distribution approved by the Board of Directors:

The company incurred a net loss after tax in fiscal year 2025, and the board of directors resolved on March 6, 2026, not to distribute cash dividends to shareholders.

3.1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent Shareholders' Meeting: Proposed stock dividends were not set at the most recent Shareholders' Meeting and the Company itself is not required to disclose financial forecast, so it is not applicable.

3.1.5 Compensation of Employees and Directors

1. The percentages or ranges of employees, director's compensation as stated in the Company's Articles of Incorporation:

According to the Company's articles of association, if there is profit in the year, 3% should be allocated as employee compensation, and less than 3% should be used as director's compensation. If the Company still has accumulated losses, it should reserve the amount in advance portion that must be reserved to cover the deficit. Within the employee compensation allocation, the compensation policy for entry-level personnel mandates that no less than 50% be distributed specifically to entry-level employees and the employee remuneration shall be paid in stock or cash. If the actual distribution amount is different from the estimated amount, it shall be listed as profit or loss for the actual distribution year.

2. The basis for estimating the number of employees, and director profit-sharing compensation, for calculating the number of shares to be distributed as employee profit-sharing compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: Not applicable.

3. The Company incurred a net loss after tax in fiscal year 2025. As resolved by the Board of Directors on March 6, 2026, no employee compensation or directors' compensation will be distributed.

(1) If there is a discrepancy between the above-mentioned amount and the estimated amount in the year of recognition of expenses, the number of discrepancies, reasons and handling shall be disclosed: Not applicable.

(2) The amount of employee compensation distributed in stock and the proportion to the total amount of employee compensation and after-tax net profit in the current period's individual

or individual financial report: Not applicable.

4. The actual distribution of employee remuneration and the remuneration of directors in the previous fiscal year, and if there is a discrepancy from the recognized employee remuneration and remuneration of directors, the number of discrepancies, reasons and handling shall be stated:

(1) Distribution of employee remuneration and remuneration for Directors in 2024:

Distribution of employee remuneration: NT\$85 thousand.

Distribution of Directors remuneration: NT\$85 thousand.

- (2) If there is a discrepancy between the above-mentioned distribution amount and the recognized employee remuneration and the remuneration of Directors, the number of discrepancies, reasons and handling conditions shall be stated: Not applicable.

3.1.6 Repurchase of Common Stock: None.

3.1.7 Implementation of the Company's Capital Allocation Plans:

The Company has no plans involving the Private Placement of Securities, Corporate Bonds, Preferred Shares, Global Depositary Receipts, Employee Share Subscription Warrants, New Restricted Employee Shares, New Shares in Connection with Mergers or Acquisitions or with Acquisitions of Shares of Other Companies (including mergers, acquisitions, and spin-offs), or issuance of new shares through acquisition of shares of other companies.

IV. Operational Highlights

4.1 Description of the Business

4.1.1 Business Content

1. The main content of the business being carried out

- (1) Manufacturing, processing, and printing of all kinds of plastic tapes, cloth tapes and plastics, papers, cloths and other composite products, pharmaceutical tapes, all kinds of electronic machinery paper tapes, electrical insulation materials, wallpapers, plastic products, various packaging materials, chemical raw materials, paper products, hardware, stationeries, adhesives, paper rolls, etc., manufacturing and processing of canvas and various fabrics, and processing of anti-corrosion waterproof and other trading business.
- (2) Manufacturing, processing, and trading of various adhesive tapes, Telex papers, waterproof papers, anti-corrosion tapes, anti-corrosion paints, etc.
- (3) Mechanical design, manufacturing, processing, installation, and maintenance and trading business.
- (4) Gift and grocery trading business.
- (5) Manufacturing, processing, and trading of electronic products.
- (6) Import and export business of the products concerned in the preceding paragraph.

2. Proportion of business:

Unit: NT\$ thousand; %

Primary product name	Amount	2025 annual operating ratio
Adhesive tape	733,979	100.00
Total	733,979	100.00

3. The Company's current commodity items:

- (1) PVC tapes.
- (2) OPP tapes.
- (3) Other kinds of adhesive tapes and packaging materials, conductive materials.

4. New products to be developed:

- (1) Special functional tapes for high cleanliness electronics industry.
- (2) High value-added protective film.
- (3) All kinds of adhesive tapes using green and environmentally friendly raw materials.

4.1.2 Industry Overview:

1. The current situation and development of industry

(1) Industry characteristics

The adhesive tape industry has been developing in Taiwan for more than 70 years and is a large-scale industry. Regarding its development history and current situation, the following six industry characteristics can be summarized:

① Market concentration

Although there are more than 60 manufacturers, they are all small and medium-sized enterprises, and there are only 25 large manufacturers with capital of more than NT\$100 million, and the market share is as high as about up to 80%, indicating that Taiwan's adhesive tape industry is a highly concentrated market industry.

② The upstream and downstream of the industry are in a pyramid structure. The upstream of the adhesive tape is the base material and chemical raw materials. The main manufacturers are Nan Ya, CGPC, Eternal and YC group.

Midstream is the tape manufacturer. Downstream covers all walk of life.

As a result, the main raw materials of the tape industry are concentrated in a few suppliers, while the sales customers are widely dispersed in various industries, forming a pyramid structure in the upper and lower streams of the industry.

③ Product concentration

There are various adhesive tape products concentrated in Taiwan, with OPP and SPVC tape technology being the most mature and highly competitive in the international market, and its output accounts for about 80% of the total tape output; however, due to the transfer of environmental advantages in recent years, facing the mainland China and due to the strong competition in Southeast Asian countries, manufacturers are bound to find another niche in order to achieve market success again.

④ Domestic and foreign sales are about the same amounts.

In the past, Taiwan's tape industry has seen domestic and export sales roughly balanced for many years. In 1993 and 1994, domestic sales exceeded export sales. In recent years, fluctuations in the domestic and global economic conditions have led to comparable domestic and foreign sales.

⑤ Technical precision

Although the tape industry belongs to the tertiary processing industry, it is not a labor-intensive industry, and the production of products must have a high level of technology and industrial scale to manufacture high-quality products.

⑥ Integrated industry

Since the scope of use of adhesive tape is very wide, the downstream industries include high-tech industry, automotive industry, printing industry, construction industry, general traditional industry and exporters that need to use packaging, covering almost all kinds of industries, so its development is closely related to the growth of each industry.

(2) Industry status

At present, the output of adhesive products in Taiwan is still led by OPP and SPVC.

In a variety of single material tape OPP tape and SPVC tape are still the most important two types of products in Taiwan's tape industry, most of them are used in packaging and electrical insulation purposes, the total domestic output of OPP tape is second only to the United States, Italy, China, of which OPP packaging tape still accounts for the bulk.

According to the statistics of the Taiwan Regional Association of Adhesive Tape Manufacturers, in recent years, the sales value of OPP tape is the highest, SPVC tape ranking second, and all kinds of trademark tape ranking third, OPP, SPVC tapes are mainly exported, and still occupy a pivotal position in the world.

However, the rise of the Chinese mainland market is a major threat to Taiwan's tape industry, in terms of size, quantity and price, Taiwan has fallen far behind in OPP, PET, and PVC. For the other higher-level tapes, mainland manufacturers have also achieved success through different channels. Taiwanese companies have gone to the mainland for development, which has also accelerated product renewal and elimination. Fortunately, in the past few years, most of the manufacturers in Taiwan have a basic understanding, R&D is still an indispensable condition. Therefore, electronic tapes, industrial tapes, etc. have been launched in the market, in addition to the competitiveness of the product, the price is also very attractive, but the phenomenon of domestic manufacturers rushing to the market still exists, when there are many investors, whether it causes another wave of price competition, it is worth observing the industry.

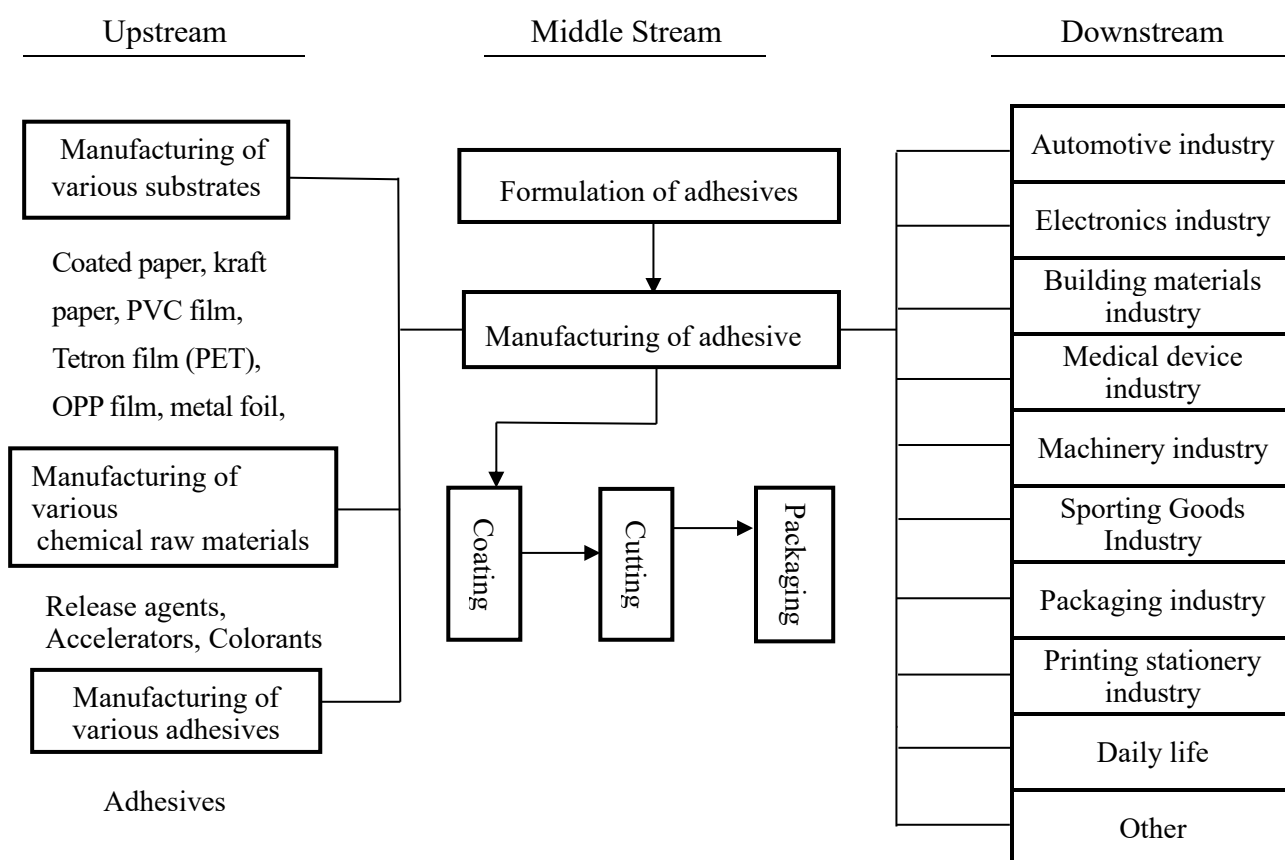
2. The relevance of the upper, middle, and lower streams of industry

The adhesive tape industry belongs to the tertiary processing industry, and the upper stream of the industry refers to the manufacturers of substrates including paper, cloth, rubber or plastic films and metal foils, as well as the manufacturers of chemical raw materials such as various adhesives and resins; The midstream of the industry is a manufacturer of various types of adhesive tapes, and the manufacturing process carries out adhesive coating, drying, cutting, slitting, packaging and other operations, and the finishes tapes are widely used in the industries, The downstream of the industry covers all walks of life, including the automobile industry, electronics industry, machinery manufacturing industry, building material's industry, medical equipment industry, printing stationery industry, and even general household consumption, etc., It is used in daily life and are widely used in the packaging materials industry and its related industries.

The Company is a manufacturer of adhesive tapes in the middle stream of the adhesive tape industry.

The correlation between the upper, middle, and lower streams of the relevant industrial structure is shown in the figure below.

Association map of upstream, middle, and downstream industries of adhesive tape industry:



3. Various development trends of products

With the change of industrial environment and the continuous change of demand, the main development competitive trends of the overall adhesive tape industry to cope with the changes in the downstream industrial structure and meet the requirements of future environmental protection standards are as follows:

(1) Changes in the adhesive system

Adhesives used in the tape industry mainly have three categories solvent-based adhesives, water-based adhesives, hot melt adhesives, etc. At present, the adhesives used in the domestic tape industry are mainly solvent-based adhesives, mainly focusing on its adhesion performance, technical stability, wide range of application, but the requirements of environmental awareness are becoming increasingly stringent, and in the future, to meet the requirements of environmental protection standards, the use of adhesives will gradually develop towards water-based adhesives and hot melt adhesives.

(2) Growth of adhesive tapes for the electronic industry

Electronic industry has a variety of electronic products and during the production process adhesive tapes are used, such as LCD panel lamination, PC Board processing, flexible circuit board lamination, electronic parts feeding, accessories, and even the fixing of the wiring pipeline, etc.; electronic tapes have played an important role due to the high growth of the domestic electronic information and other related industries. The domestic market demand for electronic tapes is large, becoming a high value-added product, electronic tapes applications are very extensive, new applications continue to develop, therefore the continuous development of electronic products requires special tapes, it is indeed the future trend of the development of industrial tape industry.

(3) A wide range of special tapes developed to meet customer needs

Special tapes are widely used, covering all walks of life, such as the automotive industry, electronics industry, printing stationery industry, building material's industry, medical equipment industry, machinery industry, sporting goods industry, packaging industry, etc., the different needs of customers and the development of a variety of special tapes have become the direction of active development of major domestic tape industry manufacturers.

4. Competitive landscape

Taiwan's tape industry is a highly concentrated market industry, it has been developing for more than 60 years, the current manufacturers are small and medium-sized enterprises, mainly OPP and SPVC tape technology is the most mature and has export competitiveness.

4.1.3 Technology and R&D Overview

R&D expenses invested and successfully developed technologies or products in 2025 and up to March 31, 2026:

Year	R&D expenses (NT\$ thousand)	Successfully developed technology or product
2025	12,930	1. RoHS 2.0 compliant brown textured tape
As of March 31, 2026	3,063	2. Venue setup tape

4.1.4 Long-Term and Short-Term Business Development Plans

1. Short-term development plan

(1) Marketing strategy

- ① Continue to provide customers with diversified services, maintain good cooperative relations with customers, and jointly develop markets and channels to create a win-win

niche.

- ② Strengthen product marketing and market development by taking advantage of factory certifications such as ISO9001 and ISO14001, as well as obtaining Product Certifications such as European, American, and Japanese Safety Regulations (UL, CSA, IMQ, VDE, JIS), International Carbon Footprint Certification (PAS2050), and Taiwan Carbon Labeling.
 - ③ Layout with international manufacturers to carry out strategic alliances or cross-industry cooperation to create win-win benefits.
 - ④ Optimize the official website, build an electronic catalog (EDM), and strengthen digital marketing.
 - ⑤ Cultivate talents with international marketing capabilities and expand overseas markets.
- (2) Production strategy
- ① Strictly control production costs to ensure the Company's competitiveness.
 - ② Plan and build the MES (Manufacturing Execution System) of the factory, so that the production information can be visualized and presented in real time Response, improve production efficiency and decision-making efficiency.
 - ③ Continue implementing the quality policy of "Quality First, Full Participation, Pursuit of Excellence".
- (3) R&D and product development strategy
- ① Strengthen industry-academia cooperation with academic and research units to develop new products that meet the needs of environmental protection and high-tech industries.
 - ② Continuous research and development of new technologies, new materials, and process improvements to develop more advanced technologies and products with market potential.
- (4) Operational strategy
- ① The financial structure is sound, and the financial operation is stable, which meets the capital required for operation and lays the foundation for sustainable operation.
- (5) Management strategy
- ① Strengthen information management functions and use the fully implemented ERP (Enterprise Resource Planning) system to manage the business process and improve the speed and quality of business decisions.
 - ② In the face of the future digital era, the Company will gradually introduce digital technology tools and combine them with the existing ERP system to produce comprehensive effects and promote the growth of business.

2. Long-term development plan

(1) Marketing strategy

- ① Grasp the changes in market demand, cooperate with international development strategies, carry out new market development and enhance market share.
- ② Strengthen the cultivation of international marketing talents, enhance international marketing capabilities, and strive for international manufacturers and train agents as the main customer goals.
- ③ Combine strategic partners to accelerate market development.
- ④ Through marketing strategies, strengthen brand value and enhance customer brand loyalty.

(2) Production strategy

- ① Improve production efficiency and technology upgrades to strengthen product

competitiveness.

- ② Continuously improve personnel skills, process improvement, and produce high-end products to meet the needs of future customers.

(3) Product policy

- ① Continue to invest in the research and development of new generation and environmental protection products and accelerate the development of new products with customers to enhance the competitive advantage of enterprises.
- ② Deeply cultivate the technical level of the existing product line and maintain the stable growth of the existing product line.

(4) Operational strategy

- ① Adhere to the concept of sustainable management, the Company takes the world trend of ESG (Environment protection, Social responsibility, Corporate governance) as the goal of sustainable development.
- ② Build carbon inventory capabilities to lay the foundation for achieving net-zero carbon emissions by 2050.
- ③ Continue to seek strategic alliances in upstream, downstream, related industries to expand new markets.

(5) Management strategy

- ① With a sound business constitution, the Company will use the funds from the capital market to meet the needs of future operation and development.

4.2 Market as well as the Production and Marketing Situation

4.2.1 Market Analysis

1. Main product sales areas:

Unit: NT\$ thousand; %

Year Area	2024		2025	
	Amount	Percentage of sales	Amount	Percentage of sales
Domestic	450,699	56.68	422,224	57.53
Export	344,498	43.32	311,755	42.47
Total	795,197	100.00	733,979	100.00

2. Market share of major products

At present, the two major types of adhesive tapes sold in Taiwan are still OPP and SPVC, according to the information over the years, the Company's OPP tape market share is about 4%, SPVC tape market share is about 12%, Recently, automation equipment and updated production equipment have been added to improve productivity and competitiveness, with a view to increasing market share.

3. The future supply and demand situation and growth of the market

Due to the development of new substrates and new uses, as well as the improvement of R & D technology, tape products have been continuously updated and widely used in all walks of life, coupled with the vigorous development of Taiwan's information technology industry in recent years, the demand for electronics industry, medical biotechnology, protective tape and special functional tapes, etc. is increasing day by day, although the industry has expanded its production bases and marketing layout outside the island to enhance competitiveness, as well as emerging markets (such as the mainland market in Asia) continuing to grow, However,

Taiwan's tape industry should still maintain the potential for stable growth in the future, playing an important role in the future supply and demand relationship of the international market, but with the global tape market under the attack of the economic storm, consumer confidence has shrunk sharply, the industry has undergone restructuration, the demand in the domestic and foreign markets may be affected, whether the demand still maintains stable growth, it remains to be seen.

4. The Company's competitive niche

(1) Technology upgrades, process improvements and new product development

In recent years, the Company has spared no effort in innovative research and development, in addition to working with customers to develop new products that meet environmental protection and high added value, and it also promotes technological upgrading and process improvement to improve quality and save energy consumption. The R&D team with professional experience and superior R&D capabilities will become the niche for the Company's future development.

(2) Tight marketing channels and deep customer relationships

The Company has been in business for 70 more than years, in addition to setting up business bases in Taiwan, to cope with the development of internationalization, it also has production bases abroad to serve customers nearby and master market intelligence. At the same time, through good customer service, stable product quality and exquisite production technology, the Company has a fixed source of customers at home and abroad and has established a good long-term cooperative relationship with customers.

(3) Long-standing brand, quality assurance

The company's products are sold at home and abroad under the "Globe" brand, with an excellent corporate image, and to implement the quality policy, strict implementation of standardized production processes and quality management are applied. Since PVC knife-free tape obtained patents in Taiwan and eight other countries in the world, then the PVC Electrical Type obtaining standards such as Canadian National Standard (CSA), American Underwriters Laboratories (UL), Italian Quality Mark Association (IMQ), German Electronics Engineers Association (VDE), European standard IEC-60454 for PVC insulation tape, JIS Japanese Industry Standards (issued by Japan Quality Assurance Organization JQA), etc. In addition, it has also passed ISO9001 quality management system certification, and the annual National Building Materials Gold Award and the Best Popular Brand Award of the 7th National Brand Yushan Award. Besides, to ensure that the Company's products meet the needs of environmental protection, it has successively obtained ISO14064-1 organizational greenhouse gas inventory certification, ISO14067 product carbon footprint inventory certification, ISO14001 environmental management system certification, and EPD product carbon footprint label certification. The goal is to continue to strive towards a green Enterprise.

(4) Perfect production equipment and good production management

In recent years, the Company has continuously updated and improved its production equipment and plans to build a MES (Manufacturing Executive) in the factory department line system, so that the information required for production management can be visualized and reacted in real time, thereby improving production benefits to meet customer needs.

(5) Lead the industry in responding to climate change issues

The Company continues to pay attention to energy and environmental issues, continues to promote ISO14064-1 organizational greenhouse gas inventory in energy and environmental

policies, and conducts PAS2050, ISO14067, and Taiwan carbon labeling and other product carbon footprint calculations for products, all of which have obtained external certification. And develop environmental policies as follows:

The Company implements process production in consideration of the environmental impacts caused by activities, products, services during the life cycle waste heat and waste recycling and reduction.

All employees jointly support the concept of "cherishing energy resources, attaching importance to environmental protection, greening the earth, and reducing pollution and waste", and deeply understand the responsibility of enterprises to protect the earth.

That's why the Company is committed to:

- ① Establish ISO14001 environmental management system, implement environmental policies and objectives, and continuously improve environmental performance.
- ② Implement environmental protection and energy education for all employees to enhance environmental awareness.
- ③ Comply with energy and environmental regulations and other requirements.
- ④ Continuously save energy and reduce environmental impact to achieve sustainable development goals.

5. The favorable and unfavorable factors of the development vision and their countermeasures:

(1) Industrial development prospects of the business

Favorable factors

- ① Among the main products of Taiwan's tape industry, OPP and SPVC tape technology is the most mature and highly competitive for export, so they still occupy an important position in the global tape market.
- ② Industrial tapes are necessary for all walks of life, they have a wide range of uses, and new uses are constantly being developed, with the high development of industry, the demand continues to grow steadily.

Unfavorable factors

- ① China and Southeast Asia have successively invested in this industry, and the international market competition is becoming increasingly fierce.
- ② The outward migration of domestic manufacturers affects the demand for domestic tape markets.
- ③ The Company's own brand "Globe brand tape" has been seriously counterfeited by China manufacturers, affecting sales, and selling prices.

Preventive solution

- ① Actively develop high-value-added high-quality products and make market segments with low-cost products.
- ② Update production equipment, improve processes, increase production capacity, reduce costs, and enhance competitiveness.
- ③ Cultivate excellent foreign agents and take legal measures to combat counterfeiting in the origin (mainland China) and sales place (agent country) of counterfeit products.
- ④ Cultivate international trade talents and expand the global market.

(2) Position in the industry

Favorable factors

- ① The Company has been operating for more than 70 years, accumulating rich experience in tape manufacturing and marketing, and can fully grasp the changes in the market and the demand for products.

- ② The Company has obtained important product quality certifications (such as UL, CSA, JIS...etc.), ISO9001 quality assurance system certification, ISO14001 environmental management system, PAS2050 and carbon labeling; Moreover, all production operations have fully implemented a strict quality control system, so that the quality of the product is highly affirmed by customers.

Unfavorable factors

- ① Due to the patent litigation factors of knife-free tape with companies such as AICHEM and Four Pillars, the Company did not join the Taiwan Adhesive Tape Industry Association and had few opportunities to communicate with major peers.

Preventive solution

- ① The Company can join chemical industry-related associations to understand the industry status and industry trends.

(3) Availability of major raw materials

Favorable factors

- ① The domestic adhesive tape upstream industry has a complete structure and can cooperate with the adhesive tape market to provide high-quality and sufficient raw materials, thus contributing to the international competitiveness of the domestic adhesive tape industry.
- ② Close cooperation with major domestic upstream manufacturers, the supply of raw materials is stable.

Unfavorable factors

- ① Raw material prices are susceptible to changes in the supply and demand of global plasticizing raw materials, affecting the stability of profits.
- ② The Company has close cooperation with major domestic upstream manufacturers, and the supply of raw materials is stable.
- ③ Global inflation, rising prices of international raw materials, increasing the cost of imported raw materials.

Preventive solution

- ① Sign long-term supply contracts with raw material suppliers to ensure stable supply and prices.
- ② Collect information on international exchange rates, grasp fluctuation trends, and avoid the risk of fluctuations.
- ③ Grasp the supply and demand trend of raw materials, increase inventory when necessary, and avoid the risk of material shortage and cost increase.

(4) Sales of major products

Favorable factors

- ① The sales of the Company's products pay equal attention to both domestic and foreign sales, and the downstream customers of domestic sales cover all walks of life, so the sales are relatively stable.
- ② Its own brand - "Globe", has been trending in the market for many years, has been well received by domestic and foreign customers at home and abroad and has established market reputation.
- ③ The Company's product range and portfolio are complete, and the product marketing channels are dense.

Unfavorable factors

- ① Intense price competition in industry.
- ② China and Southeast Asia have successively invested in this industry, and their disregard

for the international market price mechanism, is affecting the entire international competition environment.

Preventive solution

- ① Develop high-value-added, high-quality products, and separate the market from low-end products.
- ② Update production equipment, improve processes, increase production capacity, reduce costs, and enhance competitiveness.

4.2.2 Important Uses and Production Process of the Main Products

1. Important uses of major products

(1) Packaging tape:

- ① Easy Tear Embossed PVC tape - suitable for strong carton sealing, knife-free easy to tear, and the tape edge keeps smooth after tearing.
- ② OPP packaging tape - suitable for sealing and fixing, and general bundling and other uses.

(2) Electrical insulation tape - suitable for wire wind and harness, degaussing coil wrapping and insulation protection, and has the characteristics of heat resistance, weather resistance, cold resistance, high voltage resistance.

(3) Duct tape - suitable for the protection of above-ground pipelines and underground pipelines, with moisture-proof, corrosion-proof, acid and alkali resistance and high weather resistance.

(4) Stationery tape - suitable for art, labor, gifts, hair accessories, venue decoration and office use.

(5) Protection tape - suitable for aluminum door and window frames, plastic window frames, aluminum plates, stainless steel panels, decorative plywood, and speaker Board lamination protection, as well as house wall pipeline paint repair and other purposes.

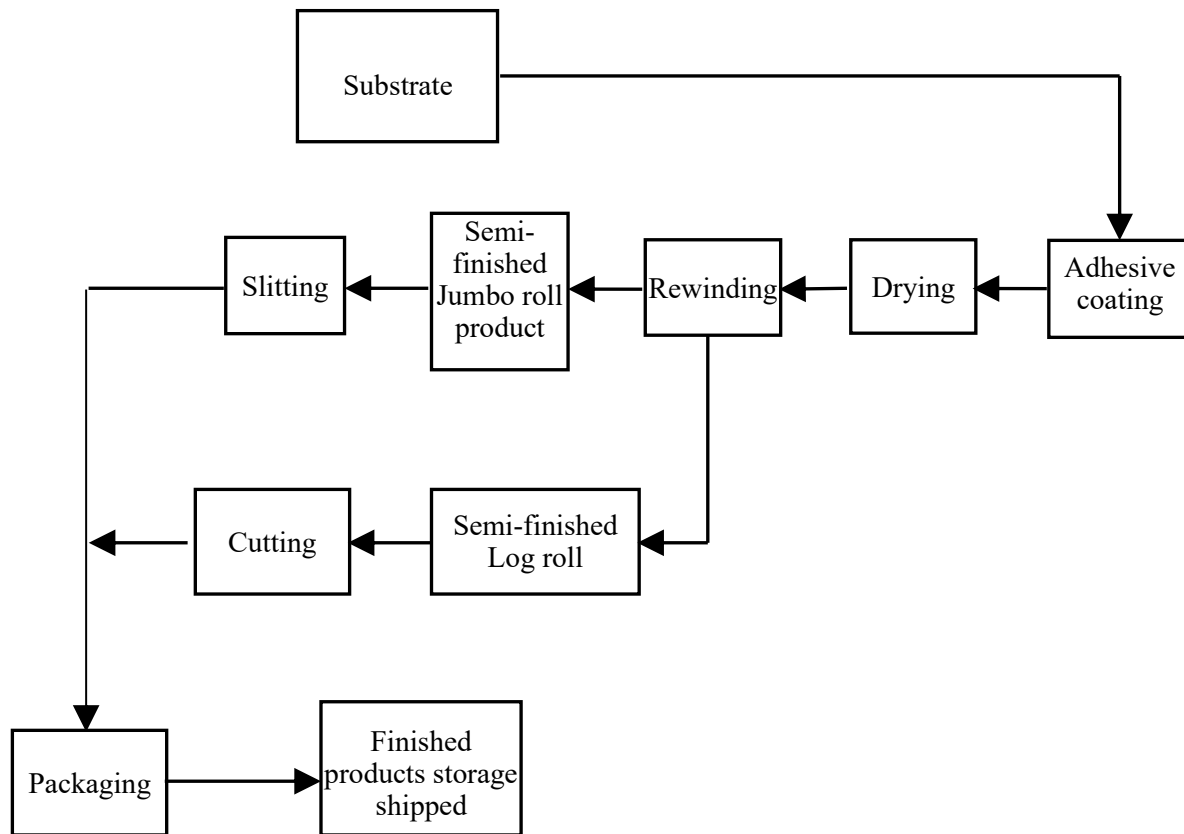
(6) Masking tapes -suitable for spray paint, printed circuit boards, high temperature tin spraying, tin dipping, assembly of component jacks, surface masking, processing operations, etc., in various industries such as automobiles, plastics, and metals.

(7) Double-sided tape - cotton paper, foam, polyester film, aluminum foil and other different substrates etc. are used according to different purposes and is suitable for the use of tape instead of paste, adhesives, or nails to stick and fix two items.

(8) Adhesive tape - suitable for specific uses such as adhesive labels and trademarks, and its substrates include paper, film, metal foil, etc.

(9) Electronic industry adhesive tape - suitable for transformers, capacitors, printed circuit Boards and home appliances.

2. Production process



4.2.3 Supply Status of Major Raw Materials

In addition to the main suppliers, the Company maintains at least two suppliers of the same type of raw materials in the procurement of main raw materials to ensure the stability of supply sources and unit prices, and to disperse the risk of excessive concentration of purchases; The Company has established a long-term cooperative relationship. The suppliers are all major Companies in the plastic chemical industry. The quality of the products provided is stable and the delivery usually is on time. Therefore, shortages, interruptions or delays in supply that affect production operations are rare.

4.2.4 The Names of Customers/Suppliers who have Accounted for more than 10% of the Total Purchases (sale) in any of the Last Two Years, their Purchases (sale) and their Proportions, and the Reasons for their Increase or Decrease:

1.Major Suppliers for the Last Two Years

	2024				2025				As of March 31, 2026			
Item	Company Name	Amount	Percent (%)	Relation to Globe	Company Name	Amount	Percent (%)	Relation to Globe	Company Name	Amount	Percent (%)	Relation to Globe
1	A1002	59,612	13.27	-	Q1001	78,326	18.91	-	Q1001	21,619	21.93	-
2	I0070	52,621	11.71	-	I0070	335,975	81.09	-	Others	76,962	78.07	
3	Others	337,094	75.02	-	-	-	-	-	-	-	-	-
	Net Purchase	449,327	100.00	-	Net Purchase	414,301	100.00	-	Net Purchase	98,581	100.00	-

Note: Reason for increase or decrease: It is caused by the company adjusting the procurement content in line with the changes in product sales content.

2.Major Customers for the Last Two Years:

	2024				2025				As of March 31, 2026			
Item	Company Name	Amount	Percent (%)	Relation to Globe	Company Name	Amount	Percent (%)	Relation to Globe	Company Name	Amount	Percent (%)	Relation to Globe
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
	Net Sales	795,197	100.00	-	Net Sales	733,979	100.00	-	Net Sales	169,793	100.00	-

Note: None reached 10%.

4.3 Employee Information for the Past Two Years and as of the Publication of the Annual

Year		2024	2025	As of March 31, 2026
Number of Employees	Direct labor	133	111	79
	indirect labor	174	152	140
	Total	307	263	219
Average Age		45.85	45.98	46.27
Average Seniority (Year)		7.14	6.84	7.09
Educational Background Rate (%)	Ph.D.	0.33	0.38	0.48
	Master's degree	4.39	3.43	4.31
	College	40.87	40.13	41.63
	Senior high school	25.39	28.11	28.23
	Below senior high school	29.02	27.95	25.35

4.4 Disbursements for Environmental Protection

4.4.1 Total losses and penalties for environmental pollution (Including compensation and environmental protection audit results that violate environmental protection laws and regulations): From 2025 to March 31, 2026, the Company was not penalized.

4.4.2 The possible expenses that could be incurred and measures to be taken currently and in the future:

The Company has installed pollution prevention hardware equipment in each factory, it is committed to promoting environmental protection policies, continuously improving and adding pollution prevention hardware equipment, and actively participating in various environmental protection work to implement various environmental management plans, to reduce the generation of process waste and to implement resource recycling and reuse in order to meet the requirements of relevant environmental protection laws and regulations.

4.4.3 The Company's response to the EU Environmental Protection Directive (RoHS) and REACH, the relevant information is as follows:

1. The Company's products are directly or indirectly exported to Europe or related to the EU Environmental Directive (RoHS).
2. The Company's progress in response to the EU Environmental Protection Directive (RoHS) is 100%.
3. In response to the EU REACH standard, the review of PVC tapes exported to Europe will check the relevant control chemical substances to meet the requirements of future laws and regulations.

4.4.4 Environmental Protection Policy:

In response to the impact of climate change on the Company, it has established an energy management team to formulate energy and environmental policies and implement energy conservation and carbon reduction.

4.5 Labor Relations:

4.5.1 The Company's various employee welfare measures, advanced studies, training, retirement systems and their implementation, as well as labor-management agreements and various employee rights protection measures:

1. Employee Benefits

- (1) All employees join the "Employee Welfare Committee" legally established by the Company in 1995 in accordance with the Employee Welfare Fund Regulations and allocates welfare funds in accordance with the "Employee Welfare Regulations" and implements various welfare operations in accordance with regulations.
- (2) In addition to providing health insurance and labor insurance (including occupational accident insurance) for employees and their dependents in accordance with the law, employees are entitled to group insurance, which covers life insurance, accident insurance, injury, medical treatment, and cancer to protect the lives of employees and their families.
- (3) Health check-ups in accordance with the Labor Standards Law and the Occupational Safety and Health Act.

- (4) Employee welfare activities are handled regularly, they are prepared every year with detailed welfare planning and budget, including annual festival gifts or cash gifts, domestic travel subsidies, wedding and funeral subsidies, employee hospitalization consolation money, birthday cash gifts, cultural and recreational activities subsidies, etc.
- (5) Meals and staff dormitories with air-conditioning and refrigerators are provided to employees who need them, such as foreign workers.
- (6) Based on the annual performance appraisal of employees (for example: quantitative work performance goals and professional ethical behavior), the indicators are included in risk management and sustainable development projects (for example: corporate governance, energy saving and carbon reduction, quality indicators) and reflected in employee salaries, and year-end distribution Bonuses to motivate employees, and in accordance with the Company's articles of association, employee dividend system is formulated to strengthen the cohesion and centripetal force of employees and share profits and losses between labor and management.
- (7) To promote gender equality and dedicate itself to providing a respectful, dignified, and safe working environment, the Company has established the "Sexual Harassment Prevention Committee." We are fully committed to implementing workplace diversity and ensuring that no employee is subjected to discrimination, harassment, or unequal treatment based on race, gender, sexual orientation, religion, age, political affiliation, place of birth, physical or mental disability, or any other status protected by applicable laws and regulations. Furthermore, the Company actively develops job vacancies tailored for individuals with disabilities, striving to build a friendly, inclusive workplace that supports their stable employment. To date, no incidents involving violations of labor rights or human rights have ever occurred.
- (8) A contract is signed with an outsourced nursery school or kindergarten; therefore, children of employees are entitled to free education consultations and consultants for their children during their studies, preschool education materials and other services.
- (9) To safeguard the physical and mental well-being of our workforce, the Company has established a flexible leave management system that exceeds statutory requirements. In addition to ensuring that all employees can fully exercise their rights to various types of leave in strict accordance with labor laws and regulations, the Company provides flexible leave benefits that surpass the mandates of the *Labor Standards Act*. Specifically, the minimum increment for taking leave is set at 0.5 hours, allowing employees maximum flexibility to balance their professional commitments and personal needs.
- (10) All employees of the Company are full-time staff. There are no temporary workers, non-employee personnel, or individuals from indigenous, or minority groups not already captured in the disclosed categories.
In recent years, the Company (excluding subsidiaries) has actively promoted gender equality and diversity among its workforces. The following table presents key diversity indicators by year:

Unit: Headcount; %

Indicator / Year	2025		2024	
Total Employees	214	%	225	%
Gender Diversity:				
Male Employees	131	61.21	140	62.22
Female Employees	83	38.79	85	37.78
Male Supervisors	16	7.48	18	8.00
Female Supervisors	9	4.21	10	4.44
Ethnic Composition:				
Local Employees	155	72.43	169	75.11
Foreign Employees	58	27.10	55	24.44
Indigenous Employees	1	0.47	1	0.45
Other Diversity Metrics:				
Employees with Disabilities	0	0.00	1	0.44
Aged below 29	20	9.35	14	6.22
Aged 30–49	104	48.60	125	55.56
Aged 50 and above	90	42.05	85	37.78

- (11) The Company's employee turnover rate for the past two years demonstrated a positive trend, with the turnover rate for 2025 decreasing by 1.13 percentage points compared to 2024. An analysis of the demographic structure indicates that male employees remained the primary group within the turnover population. However, the overall decline in the turnover rate was predominantly driven by a significant reduction in the number of departures among male employees aged 50 and above.

Unit: Headcount; %

Year	2025				2024			
Age Group	Female		Male		Female		Male	
	Headcount	%	Headcount	%	Headcount	%	Headcount	%
Under 30	0	0	4	9.76	1	14.29	8	16.67
30–49	6	66.67	26	63.41	4	57.14	25	52.08
50 and Above	3	33.33	11	26.83	2	28.57	15	31.25
Total	9	100	41	100	7	100	48	100
Percentage of Turnover by Gender	-	18	-	82	-	12.73	-	87.27

2. Advanced studies and Training :

- (1) The Company has established comprehensive regulations for employee education and training. Each year, based on the needs of each department, including pre-employment training, professional development, and on-the-job training—the Company formulates and executes an annual training plan and budget. Training effectiveness is evaluated upon completion to strengthen employee competencies and enhance corporate performance and competitiveness.

Training courses cover a wide array of topics, including corporate governance, business management, finance and accounting, human resources, legal compliance, auditing, quality control, marketing, information systems, and factory machinery operation. Environmental

and occupational health and safety are also integral parts of the curriculum.

The Company's training initiatives are divided into two main categories: General Training (e.g., fire safety, occupational safety education), and Professional Training, tailored to departmental needs such as technical skills, business development, auditing, financial/accounting training, and managerial training.

Through talent development, the Company enables employees to realize their full potential.

To support long-term development and elevate workforce quality, the Company actively encourages lifelong learning through diverse training formats. It has also integrated corporate ethics into its training programs, aiming to cultivate critical employee capabilities and support personalized development plans.

Employee Training in 2025 (Internal Training) (For general staff, supervisors, and new employees):

Course Title	Participants	Training Hours
In-Service Occupational Safety and Health Training	158	632
Cybersecurity Awareness and Communications	7	2.17
Emergency Response and Fire Brigade Training	186	744
ERP System User Training	6	8
Workplace Sexual Harassment Prevention Training	144	216
Physical-to-Virtual (P2V) Server Migration1	1	2
Purchase Statement Management for PVC & OPP Suppliers	2	4
Efficiency Enhancement and Digital Transformation Seminars	55	220
Operational Cost-Savings and Revenue Enhancement	60	240
Managerial Cost-Savings and Resource Optimization	54	216

External Training (For business/administrative staff and all levels of management):

Course Title	Participants	Training Hours
Practical Seminar on "Information Security Defense" and "Cloud Security" Audits	1	6
Special Seminar on 2025 Labor Inspection Compliance and Practical Judgment Interpretation	2	8
AI Development and Information Security Risks	1	3
Implementation and Application of ESG in Human Resource Management Systems	1	6
Presentation and Disclosure in Financial Statements: Analysis of IFRS 18 and Practice	1	6
ISO 14001:2015 Environmental Management System Internal Auditor Training	1	7
Calibration and Management Practice of Measuring Instruments under ISO 9001	1	6
Analysis of TCFD Climate-Related Financial Disclosures and Sustainability Disclosure Standards (IFRS S1 & S2)	1	6
Safety and Health Education and Training for General Occupational Safety and Health Administrators	1	6
Class B Boiler Operator (Refresher Training)	5	15
Operational Strategies and Outlook for Taiwan's PMI Manufacturers under Trump's Reciprocal Tariff Storm	1	3
Generative AI and AI Data Protection Essential for Internal Auditors	1	6
Specified Chemical Substances Operations Supervisor (Initial Training)	1	18
Advancing Corporate Sustainable Development through Risk Management	1	6

Stationary Crane Operator for Loads Under 3 Tons (Refresher Training)	1	3
Stationary Crane Operator for Loads Under 3 Tons (Initial Training)	2	48
Slinging Personnel for Crane Operations (Refresher Training)	1	3
Training for Personnel Engaging in Slinging Operations Using Cranes (Initial Training)	2	46
Practical Techniques for Facilitating Employee Behavioral and Attitudinal Modification	2	12
Organic Solvent Operations Supervisor (Refresher Training)	1	6
Fire Safety Manager (Refresher Training)	1	6
First-Aid Personnel (Refresher Training)	1	3
In-Service Safety and Health Education and Training for First-Aid Personnel (Refresher Training)	1	3
First-Aid Personnel Training Course (Initial Training)	1	18
Forklift Operator (Refresher Training)	3	9
Forklift Operator Training (Initial Training)	1	23
Practical Seminar on "Corporate Contracts from the Perspective of Operational Cycles"	1	6
Payroll Cycles and the Labor Incident Act from a Corporate Governance Perspective	3	18
Type I Pressure Vessel Operator (Refresher Training)	1	3
Introduction to Labor Insurance, Labor Pensions, and Occupational Accident Compensation	1	6
Introduction to the Core Concepts of the Labor Standards Act	1	6
Core Competencies for Managers: Practical Training on Execution and Simplification	1	6
The Era of Intelligent Auditing: AI System Auditing and AI-Assisted Auditing	1	6
Regulatory Framework and Future Development of Virtual Assets	1	3
Continuing Education Program for Accounting Supervisors	2	24
Certified Public Accountant (CPA) Examination Academic Credits Series: Intermediate Accounting	2	108
Digital Finance Revolution: Principles of Blockchain and Trends in Virtual Assets	2	6
Operation of the Remuneration Committee and Performance-Based Compensation Systems for Directors and Officers	1	3
Workplace Excel Advanced Practical Master Class	1	14
Optimizing and Innovating Intellectual Property Management Linked to Sustainable Governance in the Digital Wave	1	3
Formulation and Design of UV/EB Curable Adhesives	1	1.5
Analysis of Fraud Techniques and Case Studies on Anti-Money Laundering (AML) Regulations	1	3
JIS Quality Management Responsible Person Workshop	2	128

(2) In the year 2025 up to the date of publication of the annual report, the General Manager, Accounting/Financial Supervisor, and Internal Audit Supervisor participated in the advanced studies and training related to corporate governance as follows:

Title	Name	Advanced studies date	Organizer	Course Title	Hours
General Manager	Ling-Chin Hwang	2025.08.14	Industrial Association of Taipei City	Digital Marketing Operations in the AI Era	7

Title	Name	Advanced studies date	Organizer	Course Title	Hours
		2025.09.26	Industrial Association of Taipei City	Embracing the AI Era and Optimizing Workflows	3
Accounting/ Financial Supervisor	Yea-Chyi Chang	2025.12.22 ~ 2025.12.23	Accounting Research and Development Foundation of ROC	Continuing Education Program for Accounting Supervisors of Issuers, Securities Firms, and Exchanges	12
Internal Audit Supervisor	Hui-Mei Fu	2025.08.07	The Institute of Internal Auditors-Chinese Taiwan	The Era of Intelligent Auditing: AI System Auditing and AI-Assisted Auditing	6
		2025.09.08	The Institute of Internal Auditors-Chinese Taiwan	A Seminar on Auditing Practices: "Cybersecurity Protection" and "Cloud Security"	6

- (3) The actual education and training fee in 2025 was NT\$278 thousand, and the total number of training hours was 2,911 hours. The course content includes various Competent Authorities, Accounting Firms, Corporate Governance organized by the Industries, Business management, Financial Accounting, Human Resources, Legal Affairs, Auditing, Quality Control, Marketing, Information, and other related courses, as well as professional operation techniques of factory machinery operation, environmental safety related courses, etc.
- (4) The qualifications and certifications of personnel related to financial information transparency are following laws and regulations.
- (5) To cooperate with the long-term development and improve the level of employees, educational training plans such as general training and professional training are conducted. Training talented people enables every employee to reach their maximum potential.
General training: fire safety, labor safety education, etc.
Professional training: training according to the professional courses of each department and the knowledge required for work, such as professional technology, business promotion, auditing, accounting, supervisory management, etc.
- (6) Since 2006, the Company has actively participated in various government-sponsored talent cultivation initiatives, including the "Enterprise Human Resource Uplift Program," the "Recharging and Flying Program," and the "Subsidy Program for Implementation of Training to Stabilize the Employment of In-Service Middle-Aged and Senior Workers." Through these efforts, the Company has consistently secured government training subsidies and achieved outstanding operational performance in workforce development.

3. Retirement System

- (1) There is an employee retirement system for the employment of regular employees. For each employee's first 15 years of service, each employee can obtain 2 bases for each full year of service, and from the 16th year onwards, he/she can obtain 1 base for each full year of service. The payment of employee pension is calculated based on the length of service and the average salary for the 6 months prior to retirement.
- (2) Actuarial pensions are carried out in accordance with Financial Accounting Standards Bulletin No. 18 "Accounting Standards for Pensions", its cumulative payment obligations exceed the fair value of the pension fund assets and is recognized as a minimum pension

liability on the balance sheet. The unrecognized transitional net assets or net payment obligations are amortized on a straight-line basis over 15 years, and pension gains and losses are amortized on a straight-line basis over the expected average remaining years of employees. For those who are determined to contribute to the retirement fund, the amount of the retirement fund contributed to each period shall be recognized as the current expense based on equity generation.

(3) The Labor Pension Act came into effect on July 1, 2005, and adopted a definite provision system. After the implementation, employees can choose to apply the relevant pension provisions of the "Labor Standards Law" or apply the pension system of the Ordinance and retain the working years before the application of the Ordinance. For employees who are subject to the regulations, the Company's monthly pension contribution rate shall not be lower than 6% of the employee's monthly wage.

(4) All regular employees in the establishment who meet the retirement conditions can receive pensions in accordance with regulations.

① In line with the old system of labor pension allocation, for employees who choose to apply the relevant pension provisions of the Labor Pension Act (old system), the Company has established the Labor Retirement Reserve Supervision Committee in accordance with the law. Retirement reserves should be allocated monthly within the range of 2% to 15% of the total monthly wage of the employees and deposited into a designated pension account in Taiwan bank. The payment of pension shall be paid by the designated pension account of the fund.

② In line with the new system of labor pension allocation, for employees who choose to apply the Labor Pension Regulations Portable Account (new system), the pension will be allocated monthly based on 6% of the total monthly wage of the labor. The voluntary contribution rate is deducted from the employee's monthly wage and deposited into the individual pension account of the Bureau of Labor Insurance.

(5) The applicable provisions in accordance with the Labor Standards Law are as follows:

① Those who have served the Company and have reached the age of voluntary retirement: More than fifteen years of service and at least fifty-five years old, more than twenty-five years of service, more than ten years of service and having reached the age of 60 years old.

② Mandatory retirement:

The Company shall not compel an employee to retire unless he or she falls under any of the following circumstances: persons over the age of sixty-five, those who are mentally or physically disabled and unable to perform their duties, the employee has reached the mandatory retirement age, however, for those who are in good health and willing to continue to serve, the Company may approve the delayed retirement on a case-by-case basis.

③ Retirement pension payment standard: The service years before and after the application of the Labor Standards Law and the choice to continue to apply the "Labor Standards Law" pension provisions in accordance with the Labor Pension Act or retain service years prior to the application of the Labor Pension Act, the standard of pension payment is calculated according to the Labor Standards Law. Employees who have the previous item service years and who are forced to retire in accordance with regulations, those whose mental or physical disability was caused by the performance of their duties, twenty percent will be added in accordance with the Labor Standards Law.

- ④ Pension payment: The employee's pension will be paid within 30 days from the date of employee retirement.
- (6) The amount of expenses recognized by the Company for the definite allocation plan was NT\$8,787 thousand in the year 2025 and NT\$9,805 thousand in the year 2024.

4. Protection measures for working environment and personal safety of employees:

- (1) In addition to formulating safety and health management standards and standardizing safety management matters for employees to follow, the Company regularly conducts safety and health education, disseminates training and safety management, and assists employees with the necessary work safety knowledge and skills.
- (2) In accordance with relevant Occupational Safety and Health Act, "Occupational Safety and Health Management Regulations" were formulated, and "Occupational Safety and Health Managers" were set up to implement automatic safety and health inspection plans, to program and supervise labor safety and health management of various departments, labor safety, health education and training, safety and health inspections, etc.; regular assessment of environmental risks, continuous supervision and management are carried out to provide a safe working environment.
- (3) To ensure the work safety of employees, in addition to improving the maximum effectiveness of various equipment, the user is responsible for regular inspections and registration of inspection records, and through regular drills cooperates with legal inspections and carries out inspections of factory operating environment to improve and enhance work safety.
- (4) To maintain the sanitation of the working environment and protect the health of personnel, regular maintenance and inspections are carried out every year for various prevention facilities such as the measurement of environmental pollution and sound volume, the control of air and water pollution to provide a healthy working environment.
- (5) Set up a complete fire protection system, including fire sprinkler system, escape system, etc., and regularly inspect the fire protection equipment system in accordance with the provisions of the Fire Protection Law every year and report to the competent authority.
- (6) Health check-ups are conducted every year to protect the health of factory employees. The health check-ups include tuberculosis, hepatitis, typhoid, venereal diseases, skin diseases and other infectious diseases, night work, noise, and alkane work items. All employees were checked in 2025, for those with abnormal test results, specialist physicians will personally guide and assist in follow-up consultations and strengthen the prevention of occupational diseases to create a zero-disaster environment.

5. The labor-management agreement and various employee rights protection measures:

Suggestions made by employees to the Company can be freely expressed through channels such as meetings, reports, e-mails, intranet systems, etc. Matters that need to be answered shall be handled by the competent and responsible departments and reported to the General Manager in accordance with the Company's GISC1000 management regulations; the protection of employees' rights and interests shall be handled in accordance with the Company's management rules and relevant laws and regulations.

4.5.2 Losses due to labor disputes in the most recent year and as of the publication date of the annual report (including violations of the Labor Standards Laws because of labor inspections)

1. Violations: No violations.
2. Estimated amount and countermeasures that may occur at present and in the future: The Company adheres to promoting the coexistence and common prosperity of labor and capital, belief in mutual benefit, rationalization of everything, institutionalization, humanization and full participation management, total respect of the opinions and needs of employees, in line with the integration of labor and management, benefit sharing, all in accordance with the principles stipulated by laws and regulations, fully coordinated with employees and safeguarding the rights and interests of employees, continuing to maintain a good and harmonious labor-management relationship; the possibility of major disputes is extremely low, therefore the estimated amount of possible losses is not applicable for the time being.

4.6 Cyber Security Management:

1. Information Security Risk Management Framework

(1)The information technology office is accountable for information security, and is responsible for planning, implementing, and promoting information security management affairs.

(2)The internal audit office supervises and conducts audits of information security affairs. Immediate requests for improvement and action plans will be made if any shortcomings are found. Corrections are regularly followed to mitigate internal information risks.

2. Information security policy

The Company develops the Information Security Policy to strengthen information security management and ensure the confidentiality, availability, and implementation of the Company's information assets to provide an information environment for information business continuity. The policy complies with the relevant regulation requirements and prevents the deliberate or accidental threats from inside or outside of the Company.

3. Specific implementation of information security management measures

Category	Related measures
Cybersecurity management	Install enterprise-level firewalls to prevent illegal intrusion, destruction. Control measures for access of internal and external system, and data transmission channel.
Authority management	Control measures of user account, rights management for the critical systems.
External threat	Patch management for operating systems. Anti-virus software should be installed, run, and updated on all computers. Email security system and security measures management.
System availability	Data backup measures, local and remote backup mechanisms. Establish high availability architecture for the critical systems. Critical applications and data are backed up, and a copy is stored to an alternative site

4. Investments in the Safety Control of Cyber Security Management

The Company periodically reviews its internal information and communication security regulations and conducts effectiveness audits on its protective systems. Furthermore, to strengthen contingency response capabilities during security incidents, the Company has established a "System Emergency Response Plan" and a "System Recovery Plan." We

conduct unscheduled live drills and testing backup systems to minimize the operational impact of potential cybersecurity incidents on the organization. In day-to-day management, whenever security anomalies or vulnerabilities are identified, the Company promptly delivers targeted information security awareness communications to employees, thereby elevating their risk awareness regarding information security.

- ① On November 16, 2023, the Company appointed one dedicated Information Security Supervisor and one dedicated Information Security Officer. They are jointly responsible for cybersecurity architecture design, security incident response and investigation, and the review of information security policies. Furthermore, the Information Security Supervisor is mandated to report the execution status to the Board of Directors at least once a year (the most recent report was presented to the Board on March 6, 2026).
 - ② Information Security Announcements: In 2025, five information security bulletins were issued, and one information security awareness training session was conducted to communicate key regulations and precautionary measures related to information security protection.
5. If the possible impact and countermeasures caused by a major information security incident cannot be reasonably estimated, the fact that it cannot be reasonably estimated should be stated: None.

4.7 Important Contracts:

As of the date of publication of this annual report, the Company has no effective or recently expired supply and distribution agreements, technical cooperation agreements, engineering contracts, long-term loan agreements, or any other material contracts that may affect shareholders' rights and interests: The Company has entered into a long-term loan agreement with Chang Hwa Commercial Bank, with a borrowing period spanning from March 7, 2025, to March 7, 2030. Other than the borrowing, there are no other material contracts.

V. Review of Financial Conditions, Financial Performance, and Risk Management

5.1 Financial Position

Unit: NT\$ thousands

Item \ Year	2025	2024	Difference	
			Amount	Ratio (%)
Current assets	656,465	747,945	(91,480)	(12.23)
Property, Plant and Equipment	382,754	364,710	18,044	4.95
Other assets	43,050	52,751	(9,701)	(18.39)
Total assets	1,082,269	1,165,406	(83,137)	(7.13)
Current liabilities	160,578	181,438	(20,860)	(11.50)
Non-current liabilities	29,140	16,679	12,461	74.71
Total liabilities	189,718	198,117	(8,399)	(4.24)
Share capital	751,219	751,219	0	0
Capital surplus	867	867	0	0
Retained earnings	157,581	233,010	(75,429)	(32.37)
Other equity	(17,116)	(17,807)	691	3.88
Total equity	892,551	967,289	(74,738)	(7.73)

Non-current liabilities increased by NT\$12,461 thousand, or 74.71%, compared to the previous period, which was primarily attributable to an increase in long-term borrowings.

Retained earnings decreased by NT\$75,429 thousand, or 32.37%, compared to the previous period, which was mainly driven by net losses incurred.

5.2 Financial Performance

Financial performance comparison/analysis

Unit: NT\$ thousands

Item \ Year	2025	2024	Difference	
			Amount	Ratio (%)
Operating revenue	733,979	795,197	(61,218)	(7.70)
Operating cost	633,390	651,296	(17,906)	(2.75)
Gross profit	100,589	143,901	(43,312)	(30.10)
Operating expenses	165,250	149,301	15,949	10.68
Operating income	(64,661)	(5,400)	(59,261)	(1,097.43)
Non-operating income and expenses	4,876	8,071	(3,195)	(39.59)
Net income (loss) before tax	(59,785)	2,671	(62,456)	(2,338.30)
Income tax expense	(1,495)	4,161	(5,656)	(135.93)
Net income (loss) for the period	(61,280)	6,832	(68,112)	(996.96)

1. The main reasons for the significant changes in operating revenue, operating income, and net income before tax in the last two years:

(1) The significant changes in gross profit, operating income, non-operating income and expenses, profit before tax, and net profit for the period were mainly due to a decrease in volume of order.

(2) Income tax expense increased by NT\$5,656 thousand, or 135.93%, compared to the previous period. This variance was primarily attributable to the recognition of income tax expense (benefit) adjustments assessed for prior years in the previous period.

2. The expected sales volume and its basis, the possible impact on the Company's future financial operations and the plan to respond:

We expect our business to continue to grow steadily in the future, and our financial position to be based on a prudent and conservative investment strategy in response to economic changes in the global market.

5.3 Cash Flow

5.3.1 Analysis of Cash Flow Changes in the last two Years

Unit: NT\$ thousands

Fiscal year \ Item	Cash and cash equivalents at beginning of year	Net Cash Flow from Operating Activities	Net Cash Flow from Investing Activities	Net Cash Flow from Financing Activities	Effect of exchange rate fluctuations on cash and cash equivalents	Cash Surplus (Deficit)	Leverage of Cash Liquidity Shortage	
							Investment Plans	Financing Plans
2025	248,002	17,406	(52,572)	6,643	270	219,749	None	None
2024	280,158	41,334	(57,812)	(18,533)	2,855	248,002	None	None

1. Operating Activities: Net cash inflow for 2025 was NT\$17,406 thousand, representing a decrease of NT\$23,928 thousand compared to the net cash inflow of NT\$41,334 thousand for 2024. This variance was primarily attributable to the increase in net losses incurred during the current period.

2. Investment Activities: Net cash outflow stood at NT\$52,572 thousand for 2025, an improvement of NT\$5,240 thousand from the NT\$57,812 thousand recorded in 2024. This year-over-year variance was predominantly driven by a combination of increased capital expenditures on property, plant and equipment, and proceeds from the disposal of other non-current assets.

3. Financing Activities: Net cash flow for 2025 resulted in an inflow of NT\$6,643 thousand, representing a positive variance of NT\$25,176 thousand compared to the net cash outflow of NT\$18,533 thousand for 2024. This turnaround was primarily attributable to an increase in long-term borrowings during the current period.

5.3.2 Improvement Plan for Lack of Mobility: Not applicable.

5.3.3 Cash Liquidity Analysis for the Coming Year

1. Cash and cash equivalents at beginning of year: NT\$219,749 thousand.

2. Estimated cash inflow: NT\$672,294 thousand.
3. Estimated cash outflow: NT\$751,191 thousand.
4. Estimated cash surplus: NT\$140,852 thousand.

5.4 The Effect Upon Financial Operations of any Major Capital Expenditures during the most recent fiscal Year: None.

5.5 The Company's Reinvestment Policy for the most recent fiscal Year, the Main Reasons for the Profits/Losses Generated thereby, the Plan for Improving Reinvestment Profitability, and Investment Plans for the coming Year:

1. Reinvestment policy: To meet the Company's business needs and strengthen its overall competitiveness.
2. The Company's consolidated statement based on the investment loss for the year was NT\$64,455 thousand.
3. Improvement plan: To develop new channels and new markets and reduce production costs.
4. Investment plans for the coming year: None.

5.6 Analysis of Risk Management

Analyze and evaluate the following matters in the most recent year and as of the publication date of the annual report:

5.6.1 The effect upon the Company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

1. Effect of interest rate changes on the Company's profit or loss and future measures:

Interest rate risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market interest rates. The Company's interest rate risk arises mainly from variable-rate investments classified as loans and receivables, fixed-rate borrowings, and variable-rate borrowings.

The sensitivity analysis regarding interest rate risk focuses on interest rate risk items as of the end of the financial reporting period, including floating rate investments, and assumes that holding a fiscal year, when interest rates increase/decrease by 10 basis points, the Company's profit, or loss in 2025 will increase/decrease by NT\$91 thousand, respectively.

In 2025, the Company's interest income was NT\$1,954 thousand, which accounted for only 0.27% of 2025 operating income. Therefore, the change in interest rate did not have a significant impact on the Company.

2. Effect of exchange rate changes on the Company's profit or loss and future measures:

The Company's exchange rate risk is primarily related to operating activities (when revenues or expenses are denominated in currencies different from the Company's functional currency) and net investments in foreign operating entities.

The Company's foreign-currency receivables and foreign-currency payables are in the same currency. In this case, a significant portion of the receivables are naturally hedged, and forward exchange contracts are used to manage the exchange rate risk for some of the foreign currency payables.

The sensitivity analysis of the Company's exchange rate risk focuses on the impact of the appreciation or depreciation of foreign currencies on the Company's profit or loss and equity

for major foreign currency monetary items as of the end of the financial reporting period. The sensitivity analysis of the Company's exchange rate risk is mainly affected by the exchange rate fluctuations of U.S. dollar, Japanese yen, and Renminbi:

If the Taiwan dollar strengthens/weakens 1% against the U.S. dollar, the Company's income or loss would decrease/increase by NT\$465 thousand, respectively, in 2025. If the Taiwan dollar strengthens/weakens 1% against the Japanese yen, the Company's income or loss would increase/decrease by NT\$102 thousand, respectively, in 2025. If the Taiwan dollar strengthens/weakens 1% against the Renminbi, the Company's income or loss would decrease/increase by NT\$0 thousand, respectively, in 2025. The Company recognized exchange benefits of NT\$815 thousand in 2025, which accounted for 0.11% of the Company's operating revenues, therefore exchange rate changes have no significant impact on the company.

3. The impact of inflation on the Company's profit and loss and future measures to address it:
The inflationary situation in 2025 had no impact on the Company's operations.

5.6.2 The Company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby:

In 2025, the Company did not engage in high-risk, highly leveraged investments, and the Company's lending of funds to others, endorsement and guarantee, and derivative transactions were all conducted in accordance with the policies and measures stipulated in the "Procedures for Lending Funds to Others," "Procedures for Endorsement and Guarantee" and "Procedures for Acquisition or Disposal of Assets. The actual guarantee for subsidiaries as of the date of the annual report is NT\$0 thousand. As of the date of the annual report, the actual amount of guarantee to subsidiaries was NT\$0 thousand.

5.6.3 Future research and development (R&D) plans and corresponding budget:

The R&D team under the Company's R&D center is mainly engaged in the research and development of adhesive tapes and adhesive technologies for adhesive products, adhesives, and various tape substrates.

In the future, with customer orientation as the core, the Company plans to develop high value-added products, energy-saving and carbon-reduction, VOC-reduction, and adhesive tapes of various environmentally friendly new materials, and get the notary certification.

The estimated investment in research and development in 2026 is approximately NT\$13,013 thousand.

5.6.4 Important domestic and international policy and regulatory environment Changes that have an impact on the Company's finances and future response measures:

The Company has a mechanism to pay attention to the information related to important domestic and foreign policies and legal changes at any time and formulate necessary countermeasures in a timely manner with the changes in policies or laws, therefore operation is smooth. As of the publication date of the annual report, there is no policy and legal changes that affect the Company's financial business.

5.6.5 Risks associated with changes in technology (including cybersecurity risks) and industry and countermeasures:

In recent years, the Company has actively optimized software and hardware equipment, strengthened the protection of information security, increased investment in information security equipment, and improved the control and data protection mechanism of financial business.

5.6.6 Changes in corporate image and impact on Company's crisis management and future response measures:

The Company not only focuses on innovation and breakthroughs in its own business but also is committed to fulfilling its corporate social responsibilities and establishing a corporate image of "law-abiding, honest management, and financial stability".

The Company's crisis management plan covers aspects including the risk of management negligence in normal times, special emphasis on implementing the internal control system, setting up a crisis management team with a notification mechanism in response to sudden crises, and dealing with the situation immediately and properly. In recent years, there have been no incidents that have damaged the corporate image.

5.6.7 Risks associated with mergers and acquisitions:

As of the disclosure date of the annual report, the Company has no plans to acquire peers or other industries.

5.6.8 Risks associated with capacity expansion:

Expansion of factories can increase the scale of production capacity and product quality and can increase revenue and profitability. All plans to expand factories are carefully evaluated and confirmed to be following the requirements of the environmental impact assessment and related systems and are reported to the Board of Directors for approval in accordance with relevant regulations, to ensure the planning and implementation of major decisions, and to maintain the Company's financial stability in response to industrial changes, avoid related risks and achieve the estimated economies of scale.

5.6.9 Risks associated with purchase or sales concentration and purchase and future response measures:

The Company belongs to the adhesive tape manufacturing industry. The industry has the characteristics of an upstream and downstream pyramid structure. Upstream supplies basic materials and chemical raw materials. The main suppliers are Nan Ya, CGPC, Eternal and YC Group.

Therefore, the Company implements a multi-party supply strategy while centralizing procurement to reduce the supply risk of major raw materials. Due to the stable product quality, strong supply capacity and good service provided by the above-mentioned suppliers, and the two parties have established a long-term, good, and stable relationship, there is no risk of shortage of raw material supply and monopoly.

The Company is committed to the expansion of the global market and the dispersion of customer sources to reduce the major impact and threat that may be caused by excessive sales concentration, so there is no problem with sales concentration.

5.6.10 Effects of, risks relating to and response to large share transfers or changes in shareholdings by Directors, or shareholders with shareholdings of over 10%:

The changes in the Company's Directors or major shareholders holding more than 10% of the shares are due to financial planning and have no significant impact and risk on the Company.

5.6.11 Risks associated with changes in management, and future response measures:

In the more than 70 years of operation of the Company, Directors of the Board and Professional Managers of each session require competence and literacy, recognition of the Company's culture, implementation of the Company's consistent policy, devotion to the operation of the industry, and the best interests of all shareholders. There is no change in management rights.

5.6.12 If there has been any substantial impact upon Shareholders' equity or prices for the Company's securities because of any litigation, non-litigious proceeding, or administrative dispute involving a Company Director, General Manager, de facto responsible person, or major shareholder with a stake of more than 10%, and the matter was finalized or remained pending, the prospectus shall disclose the information: None.

5.6.13 Other important risks, and mitigation measures being or to be taken: None.

5.7 Other Important Matters: None.

VI. Special Items to be Included

6.1 Information related to the Company's Affiliates

6.1.1 Consolidated Business Report for Affiliates

For inquiries regarding the consolidated business report of the Company's affiliated enterprises, please refer to the Market Observation Post System (MOPS) at <https://emops.twse.com.tw/server-java/t58query>, under 'Electronic Books' / 'Financial Statements'.

6.1.2 Consolidated Financial Statements Covering Affiliated Enterprises: same as The Company's Financial Statements.

For access to the consolidated financial statements of the Company's affiliated enterprises, please refer to the Market Observation Post System (MOPS) at <https://mops.twse.com.tw>, under 'Individual Company' / 'Electronic Document Downloads' / 'Affiliated Enterprises Disclosure Section'.

6.1.3 Reports on Affiliations: Not applicable.

6.2 Private Placement of Securities during the most recent fiscal Year or during the current fiscal Year up to the date of Publication of the Annual Report: None.

6.3 Other Matters that Require Additional Description: None.

6.4 If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one: None.