WINMATE

Stock Code: 3416

Winmate Inc.

2025 ANNUAL REPORT

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Market Observation Post System : mops.twse.com.tw

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Overseas Securities Exchange: None.

Corporate Website
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Contents

I.	**Letter to Shareholders**	**1**
II	**Corporate Governance Report**	**3**
	2.1 Information of the Board of Directors and Management Team	3
	2.2 Implementation of Corporate Governance	24
	2.3 Information Regarding the Company's Audit Fees	89
	2.4 Information of CPA	89
	2.5 The Company's Chairman, General Manager, Officers in charge of Financial or Accounting Affairs has served in Its Certified Public Accountant Firm or Its Affiliated Enterprise for the most recent fiscal year	89
	2.6 Change in shares held and pledged by Directors, Supervisors, Managers, and Major Shareholders Holding over 10% of outstanding shares in the most recent year and up to the publication of the annual report	89
	2.7 Relationship among the Top Ten Shareholders	90
	2.8 The number of Shares of an Enterprise held by the Company, the Company's Directors , Supervisors and Officers and the Enterprises controlled by the Company Directly or Indirectly, and the Consolidated Shareholding Percentage	91
III.	**Funding Status**	**92**
	3.1 Capital and Shares	92
	3.2 Corporate Bonds	98
	3.3 Preference Shares	99
	3.4 Global Depository Receipts	99
	3.5 Employee Stock Options	99
	3.6 Employee Stock Options Restriction	101
	3.7 Status of New Share Issuance in Connection with Mergers and Acquisitions	101
	3.8 Financing Plans and Implementation	101
IV.	**Operational Highlights**	**106**
	4.1 Business Activities	106
	4.2 Market and Sales Overview	120
	4.3 Status of Employees	127
	4.4 Environmental Protection Expenditures	127
	4.5 Labor Relations	129
	4.6 Information Security Management	135
	4.7 Important Contracts	137

V.	**Review of Financial Conditions, Financial Performance, and Risk Management**	**139**
	5.1 Financial Status	139
	5.2 Financial Performance	140
	5.3 Analysis of Cash Flow	140
	5.4 Major Capital Expenditure	141
	5.5 Investment Policy in last year, Main Causes for Profits or Losses; Improvement Plans and the Investment Plans for the coming year	141
	5.6 Analysis of Risk Management	141
	5.7 Other Important Disclosures	153
VI.	**Special Disclosure**	**154**
	6.1 Affiliated Companies	154
	6.2 Private Placements Securities in the most recent years	154
	6.3 Other Supplementary Information	154
VII	**Significant issues in the most recent year and up to the publication of the annual report which might affect shareholders' equity or price of shares pursuant to Item 2, Paragraph 3, Article 36 of the Securities Exchange Law**	**154**

I. Letter to Shareholders

Dear Shareholders,

In 2025, driven by increased order demand from customers in various industries such as vehicle inspection, logistics warehousing, defense and military, and medical, the company continued its growth momentum from 2024, achieving double-digit revenue growth and setting a new record. Looking forward to 2026, although the surge in demand for artificial intelligence has led to soaring memory prices, resulting in longer delivery cycles and supply shortages, the company's performance is expected to continue to grow thanks to customers' willingness to adjust prices, increased defense spending in various countries, and support from non-red supply chains.

The company specializes in the research and development of rugged industrial computers and handheld mobile solutions. Our products are widely used in vehicle inspection, logistics and warehousing, IoT, shipbuilding, petrochemicals, defense and military, medical, and public safety industries, and have obtained high-level professional certifications from various industries. In terms of operating results, the consolidated revenue for fiscal year 2025 was NT$3,640,617 thousand, a 19.07% increase from NT$3,057,605 thousand in the previous year; the gross profit margin remained flat at around 40%; net profit after tax was NT$591,003 thousand, a 5.64% increase from NT$559,453 thousand in the previous year; and earnings per share after tax were NT$7.39, setting a new record.

In terms of R&D achievements, the company continued to break through technological barriers in the new year, demonstrating strong R&D capabilities in several key niche markets by deepening the integration of rugged technologies and AI edge computing:

- Leading Breakthrough in Explosion-Proof Technology: To meet the stringent requirements of petrochemical and extreme industrial environments, the company has developed explosion-proof tablets that meet ATEX/IECEx Zone 1 standards, demonstrating industry-leading intrinsic safety design capabilities. Simultaneously, we have also enhanced our Zone 2 certified handheld PDA and industrial panel PC (PPC) series, providing the petrochemical industry with the most comprehensive mobile computing and control solutions.
- In-depth development in the military and aerospace fields: In the defense and rugged mobile computing fields, we have launched a new 14-inch military-grade rugged laptop. Its rugged architecture supports the addition of a discrete GPU, significantly improving on-site graphics processing and computing performance. For next-generation defense vehicles, we are leading the industry in developing in-vehicle computers that meet universal automotive architecture standards, enhancing system integration flexibility and subsequent upgrade capabilities through an open architecture.
- High-Performance AI Edge Computing Deployment: The company is committed to building a complete Edge AI ecosystem. In the new year, we are launching a series of computing platforms combining NVIDIA Jetson™ processors and high-performance GPUs. This series of products is designed to provide exceptional computing throughput, meeting the extreme demands of smart factories, autonomous driving, and public safety for highly complex image analysis and real-time decision-making.
- Vertical Integration of Drones and Remote Control Systems: The company extends its drone expertise from the equipment level to the core control layer. In addition to a complete product line of 15-inch box-type ground controllers and handheld drone ground controllers (GCS) ranging from 5 inches to 10.1 inches, we are also planning to complete the development of our

self-developed drone control boards (Flight Controllers) and industrial-grade aerial photography drones. Through high-level hardware and software integration, we achieve a one-stop technology link from the vehicle end to the control end, meeting the high expectations of the unmanned vehicle market for autonomous technology and secure communication.
Regarding management process systems, the company is committed to comprehensive management improvement, continuously adjusting, revising, and optimizing operational processes in all aspects to ensure the effective operation of various management process systems, including ISO 9001 quality management system, ISO 14001 environmental management system, IECQ QC080000 hazardous substance process management system, ISO 13485 medical device quality management system, IEC80079-34 explosion-proof product management system, ISO 27001 information security management system, ISO 45001 occupational health and safety management system, and ISO 14064-1 greenhouse gas inventory and management, etc. We adhere to the operation of a sustainable and excellent management system to ensure that the products and services we provide fully meet the needs of our customers.
The company's products and services are positioned as industrial computer system application integration, belonging to the downstream of the technology industry, and the operational risks are relatively low. Nevertheless, the company will continue to adjust its business strategies and mitigate risks in response to changes in the technological or industrial environment.
Furthermore, since the company's R&D and manufacturing products are mainly sold in developed countries such as Europe and North America, where laws and major policies are more stable than in other regions, we expect that our business operations will not be significantly adversely affected by major domestic and international policy and legal changes this year.
Looking ahead to 2026, facing the changing global economic landscape and challenges from competitors, the company will continue to uphold the business philosophy of "sustainable operation, value creation, and altruistic co-creation," serving the customers and aspiring to become a "leader in industrial smart terminal technology." In the face of the rapidly changing global economic and technological environment, we sincerely hope for the continued support and guidance of our shareholders. Our management team will continue to work tirelessly and proactively to ensure the steady growth of our technology research and development, production and sales, generating better revenue and profits, and sharing the fruits of our labor with shareholders, customers, and employees.
Finally, we would like to thank all shareholders once again for their support, trust and encouragement of the company.

Sincerely yours,

Chairman：Ken Lu

President：Allan Lin

II. Corporate Government Report

2.1 Information of the Board of Directors and Management Team

2.1.1 Directors

A. Information of Directors

As of March 22, 2026

Title	Nationality	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	ROC	Premier Touch Corporation		05.28, 2025	3 years	05. 27, 2016	3,159,000	3.96	3,159,000	3.92	0	0.00	0	0.00			None	None	None	None
		Representative: Ken Lu	Male 51-60 years old			12.01, 1999	1,177,226	1.48	1,177,226	1.46	41,022	0.05	0	0.00	MBA, Melbourne University, Australia Business Administration, National Taiwan University Inventec Appliances Corp.- Manager	Chairman &Officer of R&D Division of the Company Director of WinMate Automation Technology (Suzhou) Co., Ltd., Director of TTX Canada INC Concurrent duties (Note1)	Senior Director of the Manufacturing Division	Shelly Chen	Spouses	None
Director	ROC	Kevin Yeh	Male 61-70 years old	05.28, 2025	3 years	07.02, 1998	1,950,085	2.45	1,950,085	2.42	0	0.00	0	0.00	Master of Computer Science, State University of N.Y., USA Xing-QI Corp- Assistant Manager	Vice President of the Company	None	None	None	None
Director	ROC	Onyx Healthcare Inc.		05.28, 2025	3 years	05.24, 2019	10,244,000	12.85	10,244,000	12.73	0	0.00	0	0.00			None	None	None	None
		Representative:： Yung-Shun, Chuang,	Male 71–80 years old			05.24, 2019	0	0.00	0	0.00	0	0.00	0	0.00	Ph.D. of Engineering (honors), National Taiwan University of Science and Technology EMBA, National Taiwan University. MBA, Tulane University	Chairman of Onyx Healthcare Inc. Details of other concurrent duties(Note 2)	JuiHai Investment	Fu-Chun, Chuang	Two Degrees of Kinship	None
Director	ROC	JuiHai Investment Co., Ltd.		05.28, 2025	3 years	05.24, 2019	4,300,000	5.39	4,300,000	5.34	0	0.00	0	0.00			None	None	None	None
		Representative： Fu-Chun, Chuang,	Male 41-50 years old			05,28,2025	0	0.00	0	0.00	0	0.00	0	0.00	Bachelor of Electrical Engineering, Cornell University Master of Engineering Management, University of Southern California (USC) Northwestern University Electrical Engineering Master's Program	GM of Onyx Healthcare Inc.. Details of other concurrent duties(Note 3)	Onyx Healthcare	Yung-Shun, Chuang,	Two Degrees of Kinship	None
Director	ROC	Advantech Co., Ltd.		05.28, 2025	3 years	05.24, 2019	12,000,000	15.05	11,726,000	14.57	0	0.00	0	0.00		Note 4	None	None	None	None
		Representative： Wei-Chih,, Liu	Male 41-50 years old			05.24, 2019	0	0.00	0	0.00	2,000	0.00	0	0.00	GMBA, John Hopkins University BS, National Dong Hwa University	Director of Advantech Co., Ltd. Details of other concurrent duties(Note 5)	None	None	None	None

Director	ROC	Wei-Sheng, Wang,	Male 61-70 years old	05.28, 2025	3 years	11.24, 2004	1,069,051	1.34	1,069,051	1.33	252,665	0.31	0	0.00	Tamsui Institute of Business Administration	GM of Bonnar Industrial co., Ltd.	None	None	None	None
Independent Director	ROC	Tung-Lai, Hu	Male 61-70 years old	05.28, 2025	3 years	05.24, 2019	0	0.00	0	0.00	5,000	0.01	0	0.00	Professor of BA at Chaoyang University Professor of Department Business Management, National Taipei University of Technology Ph.D. of Business Administration, National Taiwan University MS & BS, National Taiwan University of Science and Technology Details of other concurrent duties (Note 6)	Independent Director of Tiga Gaming Inc.	None	None	None	None
Independent Director	ROC	Min-Chow, Hong	Male 71-80 years old	05.28, 2025	3 years	05.27, 2022	0	0.00	0	0.00	0	0.00	0	0.00	Adjunct Professor In-service Master Program of Culture University Professor at the Department of Industrial Management, National Taiwan University Doctor of Business Administration, University of Illinois, USA	Independent Director of Dadi Early-Childhood Education Group Ltd.	None	None	None	None
Independent Director	ROC	Wen-Yi, Chu	Female 51-60 years old	05.28, 2025	3 years	05.27, 2022	0	0.00	0	0.00	0	0.00	0	0.00	Professor of Business Administration, National Taiwan University Vice Provost, National Taiwan University Doctor of London Business School	Independent Director of United Microelectronics Corp. Independent Director of LeRain Technology Co., Ltd.	None	None	None	None

Note 1：Director of TL Electronic GmbH、Director of WINMATE INDIA PRIVATE LIMITED、Director of Primelco System Device AG、Director of Primelco Visual Data AG、Director of Dunpin No.1 Venture Capital Investment Co., Ltd.- 、Tai Ke Zhi Xing Venture Capital Investment Corporation 、Bei Shang Zhi Xing Venture Capital Investment Corporation 、Independent Director of Pili International Multimedia Co.,Ltd. 、Chairman of iMozen Group INC. 、Director of U-LEAM Inc. 、Director of Winmate Korea Co., Ltd. 、Director of Maxkit Technology Co., Ltd

Note 2：AAEON Electronics Inc.-Director、AAEON TECHNOLOGY (Europe) B.V. - Director、AAEON TECHNOLOGY GMBH - Director、AAEON TECHNOLOGY SINGAPORE PTE. LTD. - Director、AAEON Technology Inc. Chairman & corporate representative、AAEON Technology (Suzhou) Inc. Chairman & corporate representative、AAEON Investment Co., Ltd. Chairman & corporate representative、Yan Sin Investment Co. Ltd. - Chairman、AAEON Foundation - Director、Fu Li Investment Co., Ltd. - Chairman、Mcfees Group Inc. - Director、Everfocus Electronics Corp. - Chairman、Allied Biotech Corp. - Director、King Core Electronics Inc. - Director、Atech OEM Inc. - Chairman、Qiye Electronic (Dongguan) Co., Ltd. - Director、Outstanding Electronics Manufacturer (Danyang) Co., Ltd. - Director、Machvision Inc. Co., Ltd. - Director、Machvision (Dongguan) Corp. - Director、Top Union Electronics (Suzhou) Corp. - Director、Top Union Electronics Corp. - Director、Allied Oriental International Ltd. - Director、Litemax Electronics Inc. -Director & corporate representative、Litemax Technology Inc. - Director、ONYX Healthcare Inc. - Chairman & corporate representative、Onyx Healthcare (Shanghai) Inc. - Chairman & corporate representative、ONYX Healthcare Europe B.V - Director、ONYX Healthcare USA Inc. - Director、Winmate Inc. Director & corporate representative、XAC Automation Corp. - Director & corporate representative、CHC Healthcare Group - Director、New Future Capital Director & corporate representative、iBase Technology Inc. - Director & corporate representative、Taiflex Scientific CO., LTD - Independent Director.、China University of Technology- Director、Jetway Information CO., LTD. -Chairman & corporate representative、PROTECTLIFE INTERNATIONAL BIOMEDICAL INC. Director & corporate representative、JET WAY COMPUTER CORP Chairman、JET WAY COMPUTER B.V. Chairman、JET WAY (FAR EAST)INFORMATION COMPANY LIMITED Chairman、TOP NOVEL ENTERPRISE CORP. Chairman、CANDID INTERNATIONAL CORP. Chairman、iMozen Group- Director & corporate representative、QQE Technology Co., Ltd -Chairman

Note 3：GM of ONYX Healthcare USA, Inc., 、GM of ONYX Healthcare Europe B.V., 、AAEON Technology Inc. –Director & Corporate Representative、Fu Li Investment Co., Ltd. – Director, 、Jui Hai Investment Co., LTD– Director, 、YanXin Investment Co., Ltd., – Director、Protectlife International Biomedical Inc. Director & Corporate Representative 、BIONET TX Corp.-Independent Director 、Winmate Inc.-Director & corporate representative

Note 4：Advantech Corporate Investment Co., Ltd.- Chairman 、Advantech Intelligent City Services Co.,Ltd. - Chairman 、Advanixs Corporation- Chairman

Note5：Tran-Chih Investment Co., Ltd.-Chairman.、K and M Investment Co., Ltd. .-Director、Tran-Ting Investment Co., Ltd. .-Director、Winmate Inc-Director & corporate representative、Tran-Fei Development Co., Ltd.-Director、AIC Taiwan Holding Corp. .-Director、Shanghai Advantech Intelligent Service Co., Ltd. .-Director、Advantech Australia Pty Ltd. .-Director、Advantech Co. Malaysia Sdn.Bhd.-Director、PT Advantech International.-Director、Advantech Industrial Computing India Pvt. Ltd. .-Director、Advantech Electronics, S.De R.L.De C. .-Director、Advantech IOT Israel Ltd. .-Director 、Advantech Raiser India Private Limited.-Director 、Advantech Turkey Technology A.S.-Director 、Advantech Technology DMCC.-Director 、Hsiung-Yang Investment Co., Ltd- Supervisor. 、Director of Human Resource division in Advantech Co., Ltd.

Note 6：Director of Eson Precision Ind. Co., Ltd.- Independent Director、Taiwan Cogeneration Corporation- Director、Remuneration Committee member of Hwacom Systems Inc.、Entery Industrial Co., Ltd- Independent Director、Distinguished Professor of City University of Macau、Visiting Professor of Guanghua School of Management, Peking University 、Visiting Professor of School of Business, Sun Yat-sen University

(A)Corporate shareholders' main shareholders

As of March 22, 2026

Name of Institutional Shareholders	Major Shareholders	Percentage (%)
Premier Touch Corporation	Ken Lu	98.00
	Shelly Chen	2.00
Onyx Healthcare Inc.	AAEON Technology Inc.	47.85
	Chuang, Yung-Shun.	8.41
	ASUSTeK Computer Inc.	4.99
	Fubon Securities Co., Ltd. in Its Capacity as Master Custodian for Investment Account of Magic Group Company	1.95
	Li, Chien-Hsing	1.28
	Hua-Min Investment Co., Ltd.	1.07
	Huang, Chih-Hsiung	1.03
	Li, Ming-Chang	0.81
	Hsu, Hang-Chien	0.80
	Li, Ming-Xian	0.80
JuiHai Investment Co., Ltd.	Fu Li Investment Co., Ltd.	49.58
	Hui-Mei, Huang	23.87
	Yung-Shun, Chuang	11.43
	Fu-Chieh, Chuang	7.56
	Fu-Chun, Chuang	7.56
Advantech Co., Ltd.	AsusTek Computer Inc.	13.07
	K and M Investment Co., Ltd.	11.59
	AIDC Investment Corp.	11.49
	KC, Liu	3.11
	First Sentier Investors ICVC-Stewart Investors Asia Pacific Leaders Sustainability Fund	2.92
	Advantech Foundation	2.83
	Tran-Fei Development Co., Ltd.	2.43
	Yung-Shun, Chuang	2.23
	Chunghwa Post Co., Ltd	1.53
	New Labor Pension Fund	1.42

(B)Major shareholders of the major shareholders that are juridical persons

As of March 22, 2026

Name of Institutional Shareholders	Major Shareholders	Percentage (%)
AAEON Technology Inc.	ASUSTeK Computer Inc.	27.11
	IBASE Technology Inc.	25.83
	Yung-Shun, Chuang	12.18
	HUA-CHENG VENTURE CAPITAL CORP.	5.18
	HUA-MIN INVESTMENT CO.,LTD.	5.18
	Jui Hai Investment Co., Ltd.	2.80
	Qiangzhan Investment Limited Company	2.36
	Yu-Ming, Huang	2.26
	Qiangyu Investment Limited Company	1.05
	Taishin International Commercial Bank entrusted with the trust assets of Yang Guangqiang	0.95
ASUSTEK Computer Inc.	Capital Tip Customized Taiwan Select High Dividend ETF	5.36
	Yuanta Taiwan High Dividend Fund Account	4.71
	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	4.27
	Jonney Shih	4.05
	Cathay United Bank in Custody for Infinity No. 1 Company Investment Accoun	2.78
	ASUS's Certificate of Depository with CitiBank (Taiwan)	2.63
	Fuh Hwa Taiwan Technology Dividend Highlight ETF	1.85
	Yuanta/P-shares Taiwan Top 50 ETF	1.76
	Nan Shan Life Insurance Co., Ltd.	1.59
	New Labor Pension Fund	1.49
Hua-Min Investment Co., Ltd.	ASUSTeK Computer Inc.	100.00
Fu Li Investment Co., Ltd.	Yung-Shun, Chuang	43.75
	Hui-Mei, Huang	37.49
	Fu-Chieh, Chuang	9.38
	Fu-Chun, Chuang	9.38
K and M Investment Co., Ltd.	KC Liu	32.92
	Mary Chang	32.29
	Wesley Liu	1.38
	Tony Liu	1.35
AIDC Investment Corp.	KC Liu	18.77
	Advantech Foundation	10.08
	Mary Chang	5.08
	Tony Liu	1.00
Tran-Fei Development Co., Ltd.	Tony Liu	5.32
	Hui-Li, Huang	2.12
	Mary Chang	0.62

B. Directors' Professional Qualifications and Independent Analysis

Criteria / Name	Professional Qualifications and Experience	Independence Criteria	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Premier Touch Corporation Representative:：Ken Lu	A. Have work experience in the areas of commerce, technology, operation and business judgment for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not been a person of any conditions defined in Article 30 of the Company Law.	1
Kevin Yeh	A. Have work experience in the areas of commerce, technology for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not been a person of any conditions defined in Article 30 of the Company Law.	0
Onyx Healthcare Inc. Representative：Yung-Shun, Chuang	A. Have work experience in the areas of commerce, technology, operation and business judgment for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Yung-Shun Chuang and Fu-Chun, Chuang are relatives within the second degree kinship. No more than half of the directors of the Company have relatives within the second degree of kinship. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	1
JuiHai Investment Co., Ltd. Representative：Fu-Chun, Chuang	A. Have work experience in the areas of commerce, IoT development for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Fu-Chun, Chuang and Yung-Shun Chuang are relatives within the second degree kinship. No more than half of the directors of the Company have relatives within the second degree of kinship. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	1

Advantech Co., ,Ltd.. Representative ： Wei-Chih,, Liu	A. Have work experience in the areas of commerce, IoT development, for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	0
Wei-Sheng, Wang	A. Have work experience in the areas of commerce, technology for the Company. B. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	0
Tung-Lai, Hu (Independent Director)	Have work experience in the areas of commerce, accounting and strategic management. B. Used to be a Professor of Department Business Management, National Taipei University of Technology. C. He is a professor of BA at Chaoyang University and an independent director of Tiga Gaming Inc. of emerging stocks. D. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page3-5.	A. He is an independent director and meeting the circumstances of independence, including but not limited to my spouse or relatives within the second degree of kinship who do not serve as directors, supervisors or employees of the Company or its related companies; do not hold the number of shares in the Company; A director, supervisor or employee of a specific affiliated company B. The amount of remuneration received from providing business, legal, financial, accounting and other services to the Company or its affiliated companies in the last 2 years : None. C. Not been a person of any conditions defined in Article 30 of the Company Law.	1
Ming-Chou, Hung (Independent Director)	A. Have work experience in the areas of commerce, accounting and strategic management. B. Used to be a Professor at the Department of Industrial Management, National Taiwan University. C. He is a professor of BA at Chinese Culture University and an independent director of Dadi Early-Childhood Education Group. D. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	1

Wen-Yi, Chu (Independent Director)	A. Have work experience in the areas of commerce, accounting and strategic management. B. She is a professor of BA at National Taiwan University and an independent director of United Microelectronics Corp. C. Other experiences are from other concurrent duties companies. For relevant information on education, gender, professional qualifications, work experience and diversity, please refer to the information of directors. Page 3-5.	A. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. B. Not serving as a director, supervisor or employee of a company that has a specific relationship with the Company (in compliance with the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with). C. Not been a person of any conditions defined in Article 30 of the Company Law.	2

C. Diversity and independence for the Board of Directors

(A) Board Diversity Policy

Directors are elected by the shareholders' meeting in accordance with the "Methods for Election of Directors". The Company has formulated a policy on diversity of board members in the "Code of Practice for Corporate Governance", which considers the diversity of board members from various aspects and measures the needs of practical operations, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and tenure of service, and implementing the Executive Board Diversity Policy when elected.

According to the Company's "Code of Practice on Corporate Governance", the composition of the Board of Directors is not limited by gender and must possess knowledge, skills and literacy. In order to achieve the goals of corporate governance, the directors of the board need to possess the overall capabilities including operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market outlook, leadership, decision-making, and risk management knowledge and capabilities, Corporate governance experience.

a. Diversity of individual directors

The Company has nine directors, including three independent directors. 22% of the board members are employees, 78% are external directors (including 33% of independent directors). There is one female director (11%); the consecutive terms of the two independent directors have not exceeded 6 years and one independent director is over six years; five directors are over 61 years old, two are between 51 ~ 60 years old, and two are under 50 years old The members of the Board of Directors have the professional knowledge, practical experience and moral literacy required to perform their duties, and take into account the considerations of age, nationality, educational experience, gender, independence, etc. The selection of directors is carried out in accordance with relevant regulations and diversity policies.

The diversity of individual directors is summarized as follows:

Item / Name	Basic components: Nationality	Sex	concurrently serving as an employee (Note 1)	Age: Below 50	Age: 51-60	Age: Up 61	An independent director seniority: Less than 6 years	An independent director seniority: More than 6 years	Professional competence (Note 2): Operational judgment	Accounting and financial analysis	Management ability	Crisis management	Industry knowledge	International market view	leadership	Decision-making capacity	Risk management knowledge	Corporate governance experience
Ken Lu	ROC	male	v		v				v	v	v	v	v	v	v	v	v	v
Kevin Yeh	ROC	male	v			v			v	v	v	v	v	v	v	v	v	Δ
Yung-Shun, Chuang,	ROC	male				v			v	v	v	v	v	v	v	v	v	v
Fu-Chun, Chuang,	ROC	male		v					v	Δ	v	v	v	v	v	v	v	v
Wei-Chih, Liu	ROC	male		v					v	Δ	v	v	v	v	v	v	v	v
Wei-Sheng, Wang,	ROC	male				v			v	Δ	v	v	v	v	v	v	v	v
Ming-Chou Hung	ROC	male				v	v		v	v	v	v	v	v	Δ	v	v	v
Tung-Lai, Hu,	ROC	male				v		v	v	v	Δ	v	v	v	v	v	v	v
Wen-Yi Chu	ROC	female			v		v		v	v	v	v	Δ	v	v	v	v	v

Note 1: Directors also serve as employees of the Company or its subsidiaries.
Note 2: " Δ" means possessing some abilities.

b. Specific management objectives and achievement of the diversity policy

Specific management objectives of the board diversity policy include focusing on gender equality and diversity, increasing the participation of female directors, increasing the proportion of independent directors, and reducing consecutive terms; The professional capabilities include operational judgment, accounting and financial analysis, business management, crisis handling, industry knowledge, international market outlook, leadership, decision-making, risk management knowledge and ability and corporate governance experience, setting specific management goals and the current achievements are as follows:

Management objectives	achievement status
The number of directors who also serve as managers of the company should not exceed one-third of the board of directors.	Directors who also serve as managers of the company account for 22.22% of the board of directors
The board of directors should not be composed of only one gender, and the long-term goal is to achieve a one-third ratio of directors of each gender.	Currently, the board of directors includes one female director, accounting for 11.11% of the board, and will continue to promote gender diversity on the board in the future.

Based on the 10 professional competence assessments, directors who possess 9 or more of the 10 professional competences must account for more than half of the total number of members.	All nine members of the board of directors possess more than nine professional capabilities, accounting for 100% of the total number of members. .
Independent directors shall account for no less than one-third of the board of directors	Independent directors account for 33.33% of the board of directors.
All independent directors have served no more than three consecutive terms.	Two independent directors are serving their first term. One independent director has served for two consecutive terms. Therefore, all independent directors have served for no more than three consecutive terms.

c. Measures to enhance gender diversity on the board of directors

- The board of directors currently has nine members, including one female director. Female directors do not yet account for one-third of the board seats due to the characteristics of the industry and the difficulty in finding talent in a short period of time. However, it meets the requirement of not being a single gender. Currently, female directors account for 11%.
- The selection of the Company's directors mainly considers the candidates' professional background, experience, participation and contribution to the Company's development, etc. Due to the characteristics of the industry, there is no specific limit on the gender ratio. However, the Company will continue to promote gender diversity among directors in the future, with the long-term goal of achieving one-third of directors of each gender.

(B) Independence of the Board of Directors

The election of directors of the Company adopts the candidate nomination system, which is submitted to the shareholders' meeting after review by the Board of Directors, and the shareholders select the candidates from the list of candidates.

The twelfth Board of Directors was elected on May 28, 2025. There are nine directors, including three independent directors, and independent directors account for more than one-third.

The consecutive terms of independent directors are all within two terms, and their professional qualifications, independence, and selection are in compliance with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

Among the members of the Board of Directors, there are two directors who are relatives of spouses or second-degree relatives, and do not exceed half of the number of directors, which meets the requirements of Article 26-3, Item 3 and Item 4 of the Securities and Exchange Act. Two directors concurrently serve as employees of the Company or its subsidiaries, not exceeding one-third of the total number of directors.

2.1.2 Background information of General Manager, Vice Presidents, Assistant Managers, and the heads of various departments and branches

As of March 31, 2026

Title	Nationa-lity	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman & Officer of R&D Division	ROC	Ken Lu	Male	12.01, 1999	1,177,226	1.46	41,022	0.05	0	0.00	MBA, Melbourne University, Australia Business Administration, National Taiwan University Inventec Appliances Corp.- Manager	Chairman &Officer of R&D Division of the Company Director of WinMate Automation Technology (Suzhou) Co., Ltd., Director of TTX Canada INC Director of TL Electronic GmbH Director of WINMATE INDIA PRIVATE LIMITED Director of Primelco System Device AG Director of Primelco Visual Data AG Director of Dunpin No.1 Innovation Investment Co., Ltd.- Independent Director of Pili International Multimedia Co.,Ltd. Chairman of iMozen Group INC. Director of U-LEAM Inc. Director of Winmate Korea Co., Ltd.	Senior Director of the Manufacturing Division	Shelly Chen	Spouse	None
General Manager	ROC	Allan Lin	Male	02.24, 2020	110,226	0.14	0	0.00	0	0.00	MBA, Thunderbird University, USA Business Administration, National Taiwan University SanDisk Corporation-Product Specialist	Director of WinMate Communication US Inc. Director of TTX Canada Inc. Director of TL Electronic GmbH Director of Primelco System Device AG Director of Primelco Visual Data AG	None	None	None	None
Vice President of Sales Division	ROC	Kevin Yeh	Male	05.09, 1996	1,950,085	2.42	0	0	0	0.00	Master of Computer Science, State University of N.Y., USA Xing-QI Corp- Assistant Manager	None	None	None	None	None
Vice President of General Administration Division	ROC	Jeffrey Yen	Male	03.01, 2002	237,481	0.30	0	0	0	0.00	Business Administration, National Taiwan University Hantech Co., Ltd..-Manager	Director of WinMate Automation Technology (SuZhou) Co., Ltd.. Director of WINMATE INDIA PRIVATE LIMITED Director of Primelco System Device AG Director of Primelco Visual Data AG Director of Winmate Korea Co., Ltd.	None	None	None	None
Senior Director of the Manufacturing Division	ROC	Shelly Chen	Female	03.01, 1997	41,022	0.05	1,177,226	1.48	0	0.00	EMBA, National Taiwan University of Science and Technology Industrial Engineering &Management, Kaohsiung University of Science &Technology	Legal representative of WinMate Automation Technology (SuZhou) Co., Ltd..	Chairman	Ken Lu	Spouse	None
Accounting Officer	ROC	Eddie Liu	Male	06.21, 2018	8,000	0.01	0	0	0	0.00	MBA, National Taiwan University ApacOpto Electronics INC.-Head of General Administration & Finance	Director of Primelco System Device AG Director of Primelco Visual Data AG	None	None	None	None

2.1.3 Remuneration of Directors, General Managers, and Vice Presidents

A. Remuneration of Directors and Independent Directors

Unit: NT$ Thousands

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The Company	All companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company		Companies in the consolidated financial statements		The Company	Companies in the consolidated financial statements	
																Cash	Stock	Cash	Stock			
Director	Premier Touch Corporation Representative: Ken Lu Kevin Yeh Onyx Healthcare Inc. Representative: Yung-Shun, Chuang JuiHai Investment Co., Ltd. Representative： Fu-Chun, Chuang Advantech Co., Ltd. Representative： Wei-Chih,, Liu Wei-Sheng, Wang	0	0	0	0	9,254	9,254	330	330	9,584 1.62%	9,584 1.62%	14,122	14,122	29	29	7,143	0	7,143	0	30,879 5.22%	30,879 5.22%	None
Independent Director	Tung-Lai, Hu Min-Chow, Hong Wen-Yi, Chu	0	0	0	0	4,627	4,627	190	190	4,817 0.82%	4,817 0.82%	0	0	0	0	0	0	0	0	4,817 0.82%	4,817 0.82%	None

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration. The remuneration of independent directors of the Company refers to the performance evaluation of directors, and uses the evaluated scores as the annual performance of the Board of Directors and individual directors, which is reported to the Board of Directors and used as a reference basis for allotment of directors and supervisors' remuneration. The Salary and Remuneration Committee reviews the degree of participation and contribution value of each director to the Company's operations, and links the fairness and fairness of performance with remuneration. According to the Company's articles of association, the remuneration is paid within the scope of the Company's profitability and the usual standards of the industry.
2. In addition to the above remuneration, director remuneration shall be disclosed as follows when received from companies included in the consolidated financial statements in the most recent year to compensate directors for their services, such as being independent contractors. None.

Range of Remuneration

Range of Remuneration	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements (I)
Less than NT$ 1,000,000				
NT$1,000,000 ~ NT$1,999,999	Representative of Premier Touch Corporation: Ken Lu、Kevin Yeh、Representative of Onyx Healthcare-Inc: Yung-Shun, Chuang、Representative of JuiHai Investment Co., Ltd.: Fu-Chun, Chuang、Representative of Advantech Co., Ltd.: Wei-Chih,, Liu 、Wei-Sheng, Wang、Tung-Lai, Hu、Min-Chow, Hong、Wen-Yi, Chu	Representative of Premier Touch Corporation: Ken Lu、Kevin Yeh、Representative of Onyx Healthcare-Inc: Yung-Shun, Chuang、Representative of JuiHai Investment Co., Ltd.: Fu-Chun, Chuang、Representative of Advantech Co., Ltd.:Wei-Chih,, Liu 、Wei-Sheng, Wang、Tung-Lai, Hu、Min-Chow, Hong、Wen-Yi, Chu	Representative of Onyx Healthcare-Inc: Yung-Shun, Chuang、Representative of JuiHai Investment Co., Ltd.: Fu-Chun, Chuang、 Representative of Advantech Co., Ltd.:Wei-Chih,, Liu 、Wei-Sheng, Wang、Tung-Lai, Hu、Min-Chow, Hong、Wen-Yi, Chu	Representative of Onyx Healthcare-Inc: Yung-Shun, Chuang、Representative of JuiHai Investment Co., Ltd.: Fu-Chun, Chuang、Representative of Advantech Co., Ltd.:Wei-Chih,, Liu 、Wei-Sheng, Wang、Tung-Lai, Hu、Min-Chow, Hong、Wen-Yi, Chu
NT$2,000,000 ~ NT$3,499,999	-	-	Kevin Yeh	Kevin Yeh
NT$3,500,000 ~ NT$4,999,999	-	-	-	-
NT$5,000,000 ~ NT$9,999,999	-	-	-	-
NT$10,000,000 ~ NT$14,999,999	-	-	-	-
NT$15,000,000 ~ NT$29,999,999	-	-	Representative of Premier Touch Corporation: Ken Lu	Representative of Premier Touch Corporation: Ken Lu
NT$30,000,000 ~ NT$49,999,999	-	-	-	-
NT$50,000,000 ~ NT$99,999,999	-	-	-	-
Greater than or equal to NT$100,000,000	-	-	-	-
Total	9	9	9	9

B. Remuneration of Supervisors：The Company has assembled an Audit Committee to replace supervisors.

C. Remuneration of General Manager and Vice President

Unit: NT$ Thousands

<table>
<tr><th rowspan="3">Title</th><th rowspan="3">Name</th><th colspan="2">Salary(A)</th><th colspan="2">Severance Pay (B)</th><th colspan="2">Bonuses and Allowances (C)</th><th colspan="4">Employee Compensation (D)</th><th colspan="2">Ratio of total compensation (A+B+C+D) to net income (%)</th><th rowspan="3">Remuneration from ventures other than subsidiaries or from the parent company (Note)</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">Companies in the consolidated financial statements</th><th rowspan="2">The Company</th><th rowspan="2">Companies in the consolidated financial statements</th><th rowspan="2">The Company</th><th rowspan="2">Companies in the consolidated financial statements</th><th colspan="2">The Company</th><th colspan="2">Companies in the consolidated financial statements</th><th rowspan="2">The Company</th><th rowspan="2">Companies in the consolidated financial statements</th></tr>
<tr><th>Cash</th><th>Stock</th><th>Cash</th><th>Stock</th></tr>
<tr><td>Chairman & Officer of R&D Division</td><td>Ken Lu</td><td rowspan="4">7,654</td><td rowspan="4">9,115</td><td rowspan="4">254</td><td rowspan="4">254</td><td rowspan="4">16,385</td><td rowspan="4">16,385</td><td rowspan="4">13,292</td><td rowspan="4">0</td><td rowspan="4">13,292</td><td rowspan="4">0</td><td rowspan="4">37,585
6.36%</td><td rowspan="4">39,046
6.61%</td><td rowspan="4">None.</td></tr>
<tr><td>General Manager</td><td>Allan Lin</td></tr>
<tr><td>Vice President of Sales Division</td><td>Kevin Yeh</td></tr>
<tr><td>Vice President of General Administration Division</td><td>Jeffrey Yen</td></tr>
</table>

Note: a. Specify the amount of remuneration received by the general manager and vice presidents from ventures other than subsidiaries or from the parent company in this field (Please fill in "None" if none).

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

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

Range of Remuneration

Range of Remuneration	Name of General Manager and Vice Presidents	
	The Company	Companies in the consolidated financial statements (E)
Less than NT$ 1,000,000	-	-
NT$1,000,000 ~ NT$1,999,999	Kevin Yeh	Kevin Yeh
NT$2,000,000 ~ NT$3,499,999	-	-
NT$3,500,000 ~ NT$4,999,999	Jeffrey Yen	Jeffrey Yen
NT$5,000,000 ~ NT$9,999,999	-	-
NT$10,000,000 ~ NT$14,999,999	Allan Lin	Allan Lin
NT$15,000,000 ~ NT$29,999,999	Ken Lu	Ken Lu
NT$30,000,000 ~ NT$49,999,999	-	-
NT$50,000,000 ~ NT$99,999,999	-	-
Greater than or equal to NT$100,000,000	-	-
Total	4	4

D. Remuneration paid to Managers in the most recent fiscal year

Unit: NT$ Thousands

	Title	Name	Employee Compensation - in Stock (Fair Market Value)	Employee Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Manager	Chairman & Officer of R&D Division	Ken Lu	0	19,630	19,630	3.32
	General Manager	Allan Lin				
	Vice President of Sales Division	Kevin Yeh				
	Vice President of General Administration Division	Jeffrey Yen				
	Senior Director of the Manufacturing Division	Shelly Chen				
	Accounting Officer	Eddie Liu				

E. The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements or individual financial statements for the two most recent fiscal years to directors, supervisors, the general manager and vice presidents of the Company, to the net income.

Unit: NT$ thousands

Item	2024 (Note 1)		2025 (Note 2)	
	The Company	Consolidated financial statements	The Company	Consolidated financial statements
Total director compensation as a percentage of net income	6.21	6.21	6.04	6.04
Total supervisor compensation as a percentage of net income	(Note 3)	(Note 3)	(Note 3)	(Note 3)
Total compensation to the general manager and vice presidents as a percentage of net income	6.97	7.22	6.36	6.61
Net income	559,453	-	591,003	-

Note 1: Refers to the amount of employee remuneration distributed to directors, supervisors, and managers approved by the shareholders' general meeting in the surplus year.

Note 2: Refers to the amount of employee remuneration distributed to directors and managers approved by the Board of Directors in the surplus year.

Note 3: The Company has assembled an Audit Committee to replace supervisors.

(A)The remuneration and transportation expenses of the directors and supervisors are based on the Company profit situation and referring to the normal remuneration standard in the domestic industry.

(B) Principles for Determining Compensation of the President and Vice Presidents

The compensation of the President and Vice Presidents of the Company is reviewed by the Remuneration Committee and subsequently submitted to the Board of Directors for approval. The determination is made in accordance with the Company's "Regulations Governing Compensation for Directors and Managerial Officers," taking into comprehensive consideration individual responsibilities, the Company's annual operating performance, prevailing industry standards, and overall market compensation trends. In addition, the Company's profitability, overall contributions to operations, and future business risks are also incorporated into the evaluation, so as to ensure that the compensation structure remains both competitive and internally equitable.

(C) Employee Compensation Distribution and Incentive Mechanism

The distribution of employee compensation is conducted in strict compliance with the Company's Articles of Incorporation and applicable laws and regulations. The allocation is primarily based on employees' substantive contributions to the Company's operations, thereby enabling the sharing of business results with employees. This mechanism is designed to enhance talent retention, incentivize team performance, and support the Company's long-term sustainable development.

(D) Linkage Between Compensation Structure and Operating Performance

The compensation structure for the President and Vice Presidents comprises fixed salaries, year-end bonuses, and employee compensation derived from earnings distribution. Among these, variable compensation components—such as year-end bonuses and employee compensation—are linked to annual financial performance (including revenue and profitability targets), non-financial indicators (such as corporate governance and strategy execution), as well as individual performance evaluations. This alignment is intended to strengthen the linkage between managerial performance and shareholder value, thereby effectively implementing a performance-based compensation policy.

(E)The directors, supervisors, general manager and vice president of the Company are professionals who have a good understanding of the Company's industry, and will not engage in behaviors that surpass the Company's risks in pursuit of short-term remuneration, so the risks to the Company's future operating conditions are still limited.

(F) The remuneration is distributed to the directors of the Company based on the provisions of Article 23 of the Company's Articles of Incorporation. The Board of Directors may resolve to appropriate no more than 2% of the Company's profit as director remuneration. The calculation ratio of remuneration is based on the overall consideration of the directors' participation in the Company's operations and their performance evaluation results. The performance evaluation of directors is carried out every year. The evaluation items include the attainment of company goals and tasks, awareness of directors' responsibilities, participation in the company's operations, internal relationship management and communication, professional and continuous education of directors, and internal control. The evaluation results and the remuneration plan for directors are sent to the Remuneration Committee for review and submitted to the Board of Directors, which will then be used as a reference for the annual directors' compensation distribution.Six aspects of directors' annual performance evaluation:

Item	Weights	Description
Mastery of Company Goals and Tasks	15%	Directors understand the Company's core values, strategic objectives, characteristics and risks of the Company's industry
Awareness of Directors' Responsibilities	15%	Directors have fully understood the statutory obligations and have not violated confidentiality obligations and relevant laws and regulations.
Participation in the Company's Operations	30%	Directors allow to participate in the discussion of board meetings and make effective contributions, and support the improvement of corporate governance.
Internal Relationship Management and Communication	15%	Directors have good communication and exchanges with board members and accountants.
Professional and Continuing Education of Directors	10%	Directors have the required expertise to perform their business and reach the required number of training hours each year.
Internal Control	15%	Directors avoid executive interests, fully understand and supervise the Company's financial reports and audit reports.

(E)Linkage of Manager Performance Evaluation and Compensation

Article 23 of the Company's Articles of Incorporation stipulates that 5% to 15% of the Company's annual profit shall be allocated as employee compensation.

The distribution of managerial compensation is based on the results of the annual performance evaluation of managers.
Starting from 2024, the company has established the "Compensation and Remuneration Policy for Directors and Managers", which explicitly links ESG sustainability performance indicators to the variable compensation of senior executives. This policy aims to strengthen senior executives' sense of responsibility and influence in driving the company's sustainable development.
By incorporating ESG indicators into the variable compensation incentive mechanism, the company encourages its leadership team to not only ensure stable corporate growth but also actively fulfill corporate social responsibility, working together to build a sustainable future for the company.
ESG sustainability performance indicators include aspects such as environmental sustainability, social responsibility, corporate governance, and financial strategy. The results of the annual performance evaluation of managers, along with the remuneration distribution plan, will be submitted to the Compensation Committee for review and subsequently reported to the Board of Directors.
Key Performance Indicators for Annual Managerial Performance Evaluation

a. General Manager

Indicator Category	Weight (%)	Description
Financial Strategy	65%	Focuses on economic performance and operational results, including revenue growth, gross profit, net profit after tax, and earnings per share (EPS), with individual component weights ranging from 10% to 20%.
Environmental Sustainability	5%	Emphasizes climate change mitigation and adaptation, using greenhouse gas emissions per million revenue as an indicator (5%).
Social Responsibility	20%	Focuses on corporate social responsibility practices, including employee retention rate, employee satisfaction, and customer satisfaction, with individual component weights ranging from 5% to 10%.
Corporate Governance	10%	Prioritizes corporate governance enhancement and compliance, including corporate governance evaluations and regulatory compliance (5%).

b. Senior Executives

Indicator Category	Weight (%)	Description
Financial Strategy	40% ~ 65%	Focuses on economic performance and operational results, including revenue growth, gross profit, net profit after tax, EPS, return on equity (ROE), and turnover rates of accounts receivable, inventory, and accounts payable. Individual component weights range from 5% to 20%.
Environmental Sustainability	5% ~ 20%	Emphasizes climate change mitigation and adaptation, incorporating climate-related KPIs such as greenhouse gas emissions, water consumption reduction, and supplier evaluations. Individual

		component weights range from 5% to 10%.
Social Responsibility	10% ~ 20%	Focuses on corporate social responsibility practices, including employee retention rate, employee satisfaction, customer satisfaction, and supplier evaluations. Individual component weights range from 5% to 10%.
Corporate Governance	10% ~ 30%	Prioritizes corporate governance enhancement and compliance, including corporate governance evaluations and regulatory compliance. Individual component weights range from 5% to 10%.

Note: The weighting of evaluation indicators is adjusted based on the nature of each managerial position and corresponding responsibilities.

G. Training of directors (including independent directors).

(A) Implementation of training measures for directors.

In order to enhance the professional knowledge and decision-making ability of directors, Winmate effectively implements the corporate governance system. In addition to actively promoting the independent director system, we have also taken the provisions of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies" into consideration to establish a mechanism and channels for directors to learn. We actively collect information on finance, business, commerce, legal affairs, accounting and other courses organized by institutions recognized by the competent authority on a regular and irregular basis, covering corporate governance topics. In accordance with the professional background of directors, and considering the Company's main business axis and main business development direction, the scope of directors outside the professional fields of directors, we appropriately arrange the training period and content of each member and assist in obtaining certifications. The situation of their training will be disclosed in the "Market Observation Post System".

(B) Training of directors last year (in 2025)

Job title	Name	Date	Organizer	Training course	Hours
Chairman	Ken Lu	2025/7/9	Taiwan Stock Exchange Corporation, TWSE	Cathay Sustainable Finance and Climate Change Summit	6
Director	Kevin Yeh	2025/6/10	Taiwan Stock Exchange Corporation, TWSE	CDP Taiwan Press Conference：Strengthening Climate Information Disclosure to Enhance Corporate Climate Resilience.	3
		2025/9/26	Securities and Futures Institute, SFI	Annual Insider Trading Prevention Promotion Conference	3
Director	Yung-Shun Chuang	2025/6/20	Taiwan Corporate Governance Association, TCGA	Strategies and Legal Compliance Issues in Hostile Takeovers.	3
		2025/7/9	Taiwan Stock Exchange Corporation, TWSE	Cathay Sustainable Finance and Climate Change Summit	3

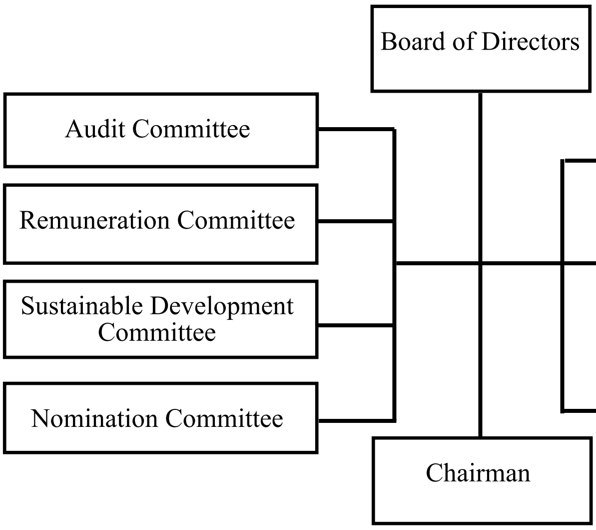
		2025/7/31	Taiwan Stock Exchange Corporation, TWSE	Strong Taiwan Capital Market Summit	3
Director	Fu-Chun Chuang	2025/3/20	Taiwan Academy of Banking and Finance	Corporate Governance Lecture, Session 230	3
		2025/9/23	Taiwan Institute of Directors	150+ Years of Wisdom from a Global Food Leader: Nestlé's Creating Shared Value Strategy.	3
Director	Wei-Chih Liu	2025/1/17	Taiwan Institute of Directors	Merger and Acquisition Strategy and Post-Merger Integration	3
		2025/2/14	Taiwan Institute of Directors	Mergers and Acquisitions Experience Sharing and Strategic Organizational Integration	3
		2025/7/4	Taiwan Institute of Directors	Secrets to Successful Corporate Investment and Mergers	3
Director	Wei-Sheng Wang	2025/7/9	Taiwan Stock Exchange Corporation, TWSE	Cathay Sustainable Finance and Climate Change Summit	6
Independent Director	Min-Chow Hung	2025/8/21	Taiwan Corporate Governance Association, TCGA	Trends and Applications of Digital Technology and Artificial Intelligence	3
		2025/8/21	Taiwan Corporate Governance Association, TCGA	Tax Laws and Practices for Business Operations and Investments	3
Independent Director	Tung-Lai Hu	2025/5/27	BCSD Taiwan	Forum on "Strengthening Natural Capital with Financial Power"	2
		2025/6/10	Taiwan Stock Exchange Corporation, TWSE	CDP Taiwan Press Conference：Strengthening Climate Information Disclosure to Enhance Corporate Climate Resilience.	3
		2025/7/31	Taiwan Stock Exchange Corporation, TWSE	Strong Taiwan Capital Market Summit	3
Independent Director	Wen-Yi Chu	2025/7/9	Taiwan Stock Exchange Corporation, TWSE	Cathay Sustainable Finance and Climate Change Summit	6

2.2 Implementation of Corporate Governance

WINMATE INC. (hereinafter referred to as the Company) upholds high ethical standards, and through effective power and accountability mechanisms, the entire enterprise maintains the highest level of corporate governance, operates with due diligence and honesty, and conforms to the Company and shareholders' long-term benefits. The Company believes that good corporate governance can lay a solid foundation for business development, provide high-quality products and services to the market, and enhance shareholders' equity.

The operating mechanism of corporate governance can ensure sufficient notification of various information and reasonable implementation of internal control systems. A high-performance Board of Directors and the immediate release of important company-related information can demonstrate the Company's concept of protecting the interests of shareholders, and maintain a high level of transparency in the disclosure of the Company's information.

The Audit Committee and Remuneration Committee and Sustainable Development Committee and Nomination Committee are set up under the Board of Directors, as well as the Risk Management Team and the Integrity Management Promotion Team; the Audit Office is an independent department under the Board of Directors.



Audit Committee: Composed of three independent directors, it aims to assist the Board of Directors in supervising the quality and integrity of accounting, auditing, financial reporting processes and financial control.

Remuneration Committee: In a professional and objective position, it evaluates the compensation and remuneration policies of directors and managers of the Company, and makes recommendations to the Board of Directors for its decision-making reference.

Sustainable Development Committee: Adhering to a professional and objective standpoint, the Sustainable Development Committee assists the Board in promoting the Company's sustainability-related affairs. It is responsible for formulating, implementing, and strengthening the Company's sustainable development policies, annual plans, and strategies, while reviewing, tracking, and revising the implementation status and effectiveness of sustainability initiatives. Meanwhile, the Committee supervises the disclosure of sustainability information and reviews the Sustainability Report. It also oversees the promotion and execution of sustainability-related operations to provide references for the Board's decision-making, aiming to fulfill the Company's goals for sustainable operation and governance.

Nomination Committee: Adhering to a professional and objective standpoint, the Nomination Committee is responsible for establishing the criteria for diversity and independence regarding the expertise, skills, experience, and gender of Board members and senior executives. Based on these standards, the Committee searches for, reviews, and nominates candidates for directors and senior executives. Simultaneously, it assists the Board in constructing and developing the organizational framework of the Board and its committees. The Committee also conducts performance evaluations for the Board, committees, individual directors, and senior executives, as well as assesses the independence of independent directors. Furthermore, it provides recommendations on director training programs, succession plans for directors and senior executives, and the formulation and review of Corporate Governance Best Practice Principles for the Board's decision-making reference.

Risk Management Team: Set up under the Board of Directors, with the head of the general management office as the convener. It is the authority responsible for coordinating and supervising the overall risk management operation.

Integrity Management Promotion Team: set up under the Board of Directors, responsible for promotion and supervision of integrity management, and regularly report to the Board of Directors.

Audit Office: directly under the Board of Directors, and the appointment of the audit supervisor is approved by the Board of Directors, responsible for checking the operation of the internal control system and compliance with laws and regulations.

The relevant corporate governance operations in 2025 are as follows:

2.2.1 The operation of the Board of Directors

Total of 6 board meetings were held in the last year (2025); below are Directors' attendance records:

Title	Name	Attendance in person	Proxy attendance	In-person attendance rate	Remarks
Chairman	Premier Touch Corporation, Representative: Ken Lu	6	0	100.00%	-
Director	Kevin Yeh	6	0	100.00%	-
Director	ONYX Healthcare, Inc. Representative: Yung-Shun Chuang	6	0	100.00%	-
Director	RuiHai Investment Co., Ltd., Representative: Fu-Chun Chuang	6	0	100.00%	Actual attendance: 6 times (including former representative Chuang Fu-Chieh)
Director	Advantech Co., Ltd., Representative: Wei-Chih Liu	3	3	50.00%	-
Director	Wei-Sheng Wang	6	0	100.00%	-

Independent director	Tung-Lai Hu	6	0	100.00%	-
Independent director	Ming-Chou Hung	6	0	100.00%	-
Independent director	Wen-Yi Chu	6	0	100.00%	-

Other mentionable items:

(I)If any of the following circumstances occur, then the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the Company's responses should be specified:

1. Matters referred to in Article 14-3 of the Securities and Exchange Act.
2. Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the Board of Directors: None.

Board of Directors' meeting date	Subject Matter	Securities and Exchange Act, article 14-3	Opinions of the Independent Directors	Company's treatment of the opinions	Resolution results
2025.01.14	Proposal for the establishment of a subsidiary in India and the appointment of directors as representatives.	V	None	None	The matter is approved by all the attendees.
2025.02.25	1. The 2024Internal Control System Statement. 2. Proposal on employee and director remuneration for 2024 3. 2024 Business Report and Financial Statements 4. 2024 Profit Distribution Plan 5. Proposal for the Investment in "BEI SHANG, JHIH-SING" Venture Capital. 6. Proposal for the acquisition of Primelco System Device (PSD) and Primelco Visual Data (PVD).	V	None	None	The matter is approved by all the attendees.
2025.05.06	1. Proposal for the Establishment of Winmate Morocco S.A.R.L. 2. Approval of the renewal of bank credit lines for derivative financial instrument transactions.	V	None	None	The matter is approved by all the attendees.
2025.05.28	1. Proposal to increase the acquisition stake in Primelco System Device (PSD) and Primelco Visual Data (PVD) from 50%–60% to 100%.	V	None	None	The matter is approved by all the attendees.

2025.08.05	1. Proposal for the 2024 Director Remuneration Distribution	V	None	None	The matter is approved by all the attendees.
2025.11.04	1. 2026 Audit Plan 2. Appointment of Certified Public Accountants for Financial Statements in 2026 3. Proposal for the establishment of the Nomination Committee and the appointment of committee members. 4. Proposal for the Investment in iMozen Group Inc. 5. The amendment of the "Regulations Governing the Issuance and Conversion of the 3rd Domestic Unsecured Convertible Bonds."	V	None	None	The matter is approved by all the attendees.

(II)The implementation of the director's avoidance of conflict of interest shall state the name of the director, the content of the proposal, the reason for the avoidance, and the voting situation:

Board of Directors' meeting Date	Subject Matter	Name of director	Reasons for the avoidance of the conflict of interest	Participation in voting process
2025.01.14	Managers' year-end bonus	Ken Lu Kevin Yeh	Ken and Kevin are manager	No
2025.08.05	Proposed compensation distribution for managers.	Ken Lu Kevin Yeh	Ken and Kevin are manager	No

(III)Implementation of the performance evaluation of the Board of Directors:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items
Once a year	2025.01.01 ~ 2025.12.31	Board of Directors	Board of Directors self-evaluation	1. The degree of participation in the Company's operations. 2. Improvement in the quality of decision making by the Board of Directors. 3. The composition and structure of the Board of Directors. 4. The election of the directors and their continuing profession 5. Internal controls.
Once a year	2025.01.01 ~ 2025.12.31	Individual Board Members	Self-assessment and peer assessment	1. Their grasp of the Company's goals and missions. 2. Their recognition of director's duties. 3. Their degree of participation in the Company's operations. 4. Their management of internal relationships and communication.

				5. Their professionalism and continuing professional education. 6. Internal controls.
Once a year	2025.01.01 ~ 2025.12.31	Audit Committee	Functional committee self-evaluation	1. Their degree of participation in the Company's operations. 2. Their recognition of the duties of the Audit Committee 3. Improvement in the quality of decision making by the Audit Committee 4. Audit Committee composition and member appointment 5. Internal control.
Once a year	2025.01.01 ~ 2025.12.31	Remuneration Committee	Functional committee self-evaluation	1. Their degree of participation in the Company's operations. 2.Their recognition of the duties of the Remuneration Committee 3. Improvement in the quality of decision making by the Remuneration Committee. 4. Remuneration Committee composition and member appointment 5. Internal control.
Once a year	2025.01.01 ~ 2025.12.31	Sustainable Development Committee	Functional committee self-evaluation	1. Their degree of participation in the Company's operations. 2.Their recognition of the duties of the Sustainable Development Committee 3. Improvement in the quality of decision making by the Sustainable Development Committee. 4. Sustainable Development Committee composition and member appointment 5. Internal control.
Once a year	2025.01.01 ~ 2025.12.31	Nomination Committee	Functional committee self-evaluation	1. Their degree of participation in the Company's operations. 2. Their recognition of the duties of the Nomination Committee 3. Improvement in the quality of decision making by the Nomination Committee 4. Nomination Committee composition and member appointment 5. Internal control.

The Company's "Measures for the Evaluation of the Board of Directors'" has been approved by the Board of Directors, which clearly stipulates the performance evaluation methods and various measurement indicators of the Board of Directors and functional committees. The Company has conducted the 2025 annual performance evaluation of the Board of Directors, Individual board members, Audit Committee, Remuneration Committee and Strategy Committee, and the evaluation results are all "excellent". The evaluation results were reported to the Board of Directors on February 24 2025.

(IV)Enhancements to the functionality of the Board of Directors in the current and the most recent year (e.g., the establishment of an Audit Committee, improving information transparency etc.), and the progress of such enhancements:

The Company conducts performance evaluation of the Board of Directors and functional committees every year. In order to implement corporate governance and enhance the functions and efficiency of the Board of Directors, the Board of Directors has adopted the of "The Rules for Performance Evaluations of the Board of Directors ", which stipulates that an external organization should be appointed to evaluate the Board of Directors' performance every three years. The Company appointed the "Taiwan Corporate Governance Association" to evaluate the performance of the Board of Directors in 2023, and the evaluation results have been reported to the Board of Directors on February 21, 2024.

2.2.2 The operations of the Auditing Committee:

Total of 4 Audit Committee meetings were held in the last year (2025); below are independent directors' attendance records:

Title	Name	Attendance in person	Proxy attendance	In-person attendance rate	Remarks
Independent director	Ming-Chou Hung	6	0	100.00%	-
Independent director	Tung-Lai Hu	6	0	100.00%	-
Independent director	Wen-Yi Chu	6	0	100.00%	-

Other mentionable items:

(I) For the operations of the Audit Committee in any of the following circumstances, please specify the date, term, the contents of the proposals, the opinions of all Auditing Committee members, and the Company's response to the opinions proposed by the Audit members:

1. On issues stated in Article 14-5 of the Securities and Exchange Act:

Audit Committee's meeting date	Subject Matter	Securities and Exchange Act, article 14-5	Opinions of the Independent Directors	Company's treatment of the opinions	Resolution results
2025.01.14	Proposal for the establishment of a subsidiary in India and the appointment of directors as representatives.	V	None	None	The matter is approved by all Independent director.
2025.02.25	1. The 2024 Internal Control System Statement. 2. 2024 Business Report and Financial Statements 3. 2024 Profit Distribution Plan 4 Proposal for the acquisition of Primelco System Device (PSD) and Primelco Visual Data (PVD). 5. Amendment of the Articles of Incorporation. 6. Proposal for the Investment in "BEI SHANG, JHIH-SING" Venture Capital.	V	None	None	The matter is approved by all Independent director.
2025.05.06	1. 2025 Q1 consolidated financial statements. 2. Proposal for the Establishment of Winmate Morocco S.A.R.L.	V	None	None	The matter is approved by all Independent director.

2025.05.28	1. Proposal to increase the acquisition stake in Primelco System Device (PSD) and Primelco Visual Data (PVD) from 50%–60% to 100%.	V	None	None	The matter is approved by all Independent director.
2025.08.05	1. 2025 Q2 consolidated financial statements.	V	None	None	The matter is approved by all Independent director.
2025.11.04	1. 2025 Q3 consolidated financial statements. 2. 2026 Audit Plan 3. CPA Independence and Competence Assessment in 2026 4. Appointment of Certified Public Accountants for Financial Statements in 2026 5. Proposal for the Investment in iMozen Group Inc.	V	None	None	The matter is approved by all Independent director.

2. Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

(II) If there are independent directors' avoidance of motions owing to conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

(III) Independent Directors' communication with Chief Internal Auditor and CPA, respectively (e.g. the material agenda, methods and results regarding the Company's finance or operation status, etc.)

1. The Audit Office submits the audit report to independent directors for review every month, and regularly submits written reports to independent directors. Independent directors and Chief Internal Auditor contact and communicate by email, telephone, and meetings as necessary. The Chief Internal Auditor participates in Audit Committee and reports the implementation and results of the audit business to independent directors.

2. CPA reports to the independent directors the review status of the financial report through the Audit Committee, and reports the latest financial and tax laws and regulations in the meeting. The communication between the independent directors and the CPA is good.

3. The communications between independent directors, Chief Internal Auditor and CPA in 2025are briefly described as follows:

Meeting date	Meeting	Subject Matter
2025.02.25	Audit Committee	Auditing Room: - The implementation of internal audit in 2024 Q4. CPA: - Report the audit results of the 2024 Financial Statements. - Report the latest financial and tax laws and regulations issued by the competent authority.

	2025.05.06	Audit Committee	Auditing Room: - The implementation of internal audit in 2025 Q1. CPA: - Report the audit results of the 2025 Q1 Consolidated Financial Statements. - Report the latest financial and tax laws and regulations issued by the competent authority.
	2025.08.05	Audit Committee	Auditing Room: - The implementation of internal audit in 2025 Q2. CPA: - Report the audit results of the 2025 Q2 Consolidated Financial Statements. - Report the latest financial and tax laws and regulations issued by the competent authority.
	2025.11.04	Audit Committee	Auditing Room: - The implementation of internal audit for July and August 2025. - 2026 Internal Audit Plan. CPA: - Report the audit results of the 2025 Q3 Consolidated Financial Statements. - Report the latest financial and tax laws and regulations issued by the competent authority.

2.2.3 How the Company's actual governance differs from The Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
1. Will the Company based on the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies" set up and disclose the Company's corporate governance best-practice principles?	V		The "Code of Practice for Corporate Governance" has been formulated and published on the Company's website. Please refer to the Company's official website https://www.winmate.com.	No significant difference.
2. Shareholding structure and shareholders' equity				
(1)Will the Company have the internal procedures regulated to handle shareholders' proposals, doubts, disputes, and litigation matters; also, have the procedures implemented accordingly?	V		(1)The Company has established "Investigation Standards for Reporting Matters". The spokesperson is responsible for handling shareholder suggestions, doubts, disputes and litigation matters; stock affairs are entrusted to professional stock affairs agencies.. Please refer to the Company's official website https://www.winmate.com.	No significant difference.
(2)Will the Company possess the list of the Company's major shareholders and the list of the ultimate controllers of the major shareholders?	V		(2)In accordance with Article 25 of the Securities Exchange Law, the Company reports on monthly changes in the shareholding of directors, managers, and shareholders whose shares exceed 10%, and has a good relationship with major shareholders.	No significant difference.
(3)Will the Company establish and implement the risk control and firewall mechanisms with the related parties?	V		(3) The Company has formulated the "Transaction Procedures for Related Parties, Specific Companies, and Affiliated Enterprises", which clearly defines various management powers and responsibilities between affiliated companies, the "Regulations for the Supervision of Reinvestment Businesses with Control", "Measures for the Monitoring of Subsidiaries", etc., and assess the possible risks and regular internal audits, as a risk control mechanism for financial and business transactions between related companies.	No significant difference.
(4)Will the Company set up internal norms to prohibit insiders from utilizing the undisclosed information to trade securities?	V		(4) The Company has established internal control measures such as "Management Procedures for Preventing Insider Trading", "Ethical Corporate Management Best Practice Principles", and " Codes of Ethical Conduct t"; the management department also regularly promotes and implements relevant education and training courses.	No significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
3. The constitution and obligations of the Board of Directors				
(1) Has the board devised diversified Policies and specific management goals and implemented them based on member makeup?	V		(1) The Company has formulated the "Code of Practice on Corporate Governance", Article 20 regulates the qualifications and diversity policy of board members. The Company has formulated a diversity policy and set specific management objectives. Please refer to "C. Diversity and independence for the BoD " on pages 10-12 of this Annual Report, and the relevant information is also disclosed on the Company's official website - http://www.winmate.com.	No significant difference.
(2) Will the Company, in addition to setting the Remuneration Committee and Audit Committee lawfully, have other functional committee set up voluntarily?	V		(2) The Board of Directors has established the Audit Committee and the Remuneration Committee. To meet the needs of the Company's growth and development, the following committees have also been established: 1. Sustainable Development Committee: Established by resolution of the Board of Directors on August 5, 2025. In accordance with the "Sustainable Development Committee Organizational Charter," the committee consists of six members (including three independent directors), with the Chairman of the Board serving as the convener. 2. Nomination Committee: Established by resolution of the Board of Directors on November 4, 2025, with the "Nomination Committee Organizational Charter" duly formulated. The committee is composed of four directors (including three independent directors), with Independent Director Min-Chow, Hong serving as the chairperson and convener. **For detailed information regarding the establishment and operation of these committees, please refer to the Company's official website and pages 41-47 of this annual report: (2.2.4) Operation of the Remuneration Committee; (2.2.4.1) Composition, responsibilities, and operations of the Sustainable Development Committee; and (2.2.4.2) Composition, responsibilities, and operations of the Nomination Committee.**	No significant difference.

<table>
<tr><th rowspan="2">Assessment items</th><th colspan="3">Actual governance</th><th rowspan="2">Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td>(3) Has the Company established methodology for evaluating the performance of its Board of Directors, on an annual basis? Are the results of the evaluation reported at the Board Meeting and used as reference for remuneration and the nomination for reelection?</td><td>V</td><td></td><td>(3) The BoD has passed the "Board Performance Evaluation Measures", and after the end of the year, the BoD, individual directors and functional committees will be evaluated according to the method. The results of the evaluation reported for directors is sent to the BoD for deliberation and be used as reference for remuneration and the nomination for reelection.
The 2025 Board Performance Evaluation was completed with "Excellent" ratings across the Board, individual directors, and all functional committees (Audit, Remuneration, Sustainable Development, and Nomination Committees). The results were submitted to the Board of Directors on February 24, 2026.
The BoD approved the revision of the "The Rules for Performance Evaluations of the Board of Director", which stipulated that the evaluation should be carried out by an external organization every three years. The Company appointed the Taiwan Corporate Governance Association to conduct a performance evaluation of the BoD in 2023, and submitted the evaluation results and improvement plan to the BoD on February 21, 2024.</td><td>No significant difference.</td></tr>
<tr><td>(4) Will the Company have the independence of the public accountant evaluated regularly?</td><td>V</td><td></td><td>(4) The Company evaluates the independence and competency of CPAs at least once a year. In October 2025, the Finance Department proposed the "The evaluation form of CPAs' Independence and Competency" and used the "Audit Quality Index (AQI)" for evaluation, and submitted the evaluation results to the Audit Committee and the BoD on November 4, 2025. Please refer to Note 1 for the assessment procedures and items of the CPAs' independence and competency.</td><td>No significant difference.</td></tr>
</table>

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
4. Does the TWSE/TPEx listed company set up a full/part-time corporate governance unit or personnel to be in charge of corporate governance affairs including, but not limited to, providing directors and supervisors with required information for business execution, handling relevant matters with board meetings and shareholders meetings according to the laws, processing corporate registration and amendment registration, and preparing minutes of board meetings and shareholders meetings?	V		The General Administration Division responsible for the overall management of corporate governance matters. The BoD approved that the VP Yan Zhi-Fu serve as the head of corporate governance. The General Administration Division and other related departments jointly promote corporate governance related matters, holding regular Audit Committee and Board of Directors, reporting work status to directors, arranging communication meetings between directors and supervisors and accountants, organizing directors and supervisors courses, and being responsible for the BoD and shareholders meeting matters (including provision of information required by directors and supervisors before the meeting, preparation of minutes of the BoD and shareholders meeting, etc.) and handling of company change registration matters.	No significant difference.
5 .Has the Company established a communication channel with the stakeholders (including but not limited to the shareholders, employees, customers, and suppliers), set up a stakeholder section on the Company's website, and responded appropriately to the important corporate social responsibility concerns of the stakeholders?	V		The Company's various departments have clear responsibilities, implemented internal control systems, and have a harmonious relationship with supplier, customers, correspondent banks, and investors, and set up a special area for stakeholders on the official website, with appropriate and smooth communication channels, and appropriately respond to important corporate social responsibility issues of concern. Annually compile the communication situation of Interested party and submit it to the BoD. In 2025, the communication with various interested parties in the current year has been compiled and reported to the BoD on November 4. For the communication information of Interested party, please refer to the Company's official website - http://www.winmate.com.	No significant difference.
6. Has the Company commissioned a professional stock service agent to handle shareholders affairs?	V		The Company has appointed Capital Securities Corp. as a stock agent to handle the affairs of the shareholders meeting.	No significant difference.
7. Disclosure of information (1)Does the Company have a website setup and the financial business and corporate governance information disclosed? (2)Has the Company adopted other information disclosure methods (such as, establishing an English website, designating a responsible	 V V		 (1)Investor-related information is disclosed on the Company's website, and the information is updated in real time. Please refer to the Company's official website https://www.winmate.com. (2).In order to enhance the transparency of information, in addition to appointing a dedicated person to collect and disclose information, it also has a spokesperson and an agent spokesperson	 No significant difference. No significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
person for collecting and disclosing information of the Company, substantiating the spokesman system, placing the juristic person seminar program on the Company's website, etc.)?			responsible for explaining the Company's financial and business conditions. The information of the investor meeting has been placed on the Company's website to appropriately disclose all major information that may affect shareholders and stakeholders	
(3)Does the Company announce and report the annual financial report within two months after the end of the fiscal year, and announce and report Q1, Q2, Q3 financial reports and the operating status of each month in advance of the prescribed deadline?	V		(3) The Company's 2025 Financial Statement has been approved by the BoD on February 24, 2026 and announced on the same day; the 2025 quarterly Financial Statements have been submitted to the BoD before the specified deadline, and announced on the same day; the operating conditions of each month are announced in accordance with the regulations.	No significant difference.
8. Are there any other important information (including but not limited to the interests of employees, employee care, investor relations, supplier relations, the rights of stakeholders, the advanced study of directors and supervisors, the implementation of risk management policies and risk measurement standards, the execution of customer policy, the purchase of liability insurance for the Company's directors and supervisors) that are helpful in understanding the corporate governance operation of the Company?	V		(1) Employee rights and benefits: The Company has established a "Communication Management Procedure" to ensure that employees' opinions are valued and communicated effectively. (2) Employee Care: The Company provides a good working environment and reasonable welfare measures for its employees and provides regular health checkups. In addition to stabilizing the protection of employees' work, life, and health to create a common goal, the Company also creates business performance through conscientious and good management and then shares the Company's profits with employees. (3) Investor Relations: The Company has set up an "Investor Zone" on the Company's website, where investors can learn about the Company through this zone, and a shareholders' mailbox is available as a way to contact the Company. (4) Supplier relations: The Company has established the "Supplier Management Procedures" and maintains smooth communication channels with suppliers and maintains the principle of honesty and trust in dealing with them. (5) Rights of Stakeholders: The Company maintains a smooth line of communication with its stakeholders and respects and protects their legitimate rights and interests. When the legal rights of stakeholders are violated, the Company will handle the matter appropriately and in good faith. (6) Directors: The directors of the Company have referred to the provisions of the "Model Regulations for the Implementation of the Key	No significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			Points of Further Education for Directors and Supervisors of Listed Companies" and the directors of the Company have also pursued further education for more than six hours under the provisions. (7) Directors have taken out liability insurance: The Company has taken out liability insurance for directors every year and reported regularly on the Board of Directors' meetings. (8) Intellectual Property Management Plan Linked to Operational Goals: To effectively manage and maintain intellectual property and ensure that the acquisition, maintenance, and use of intellectual property comply with relevant intellectual property regulations, thereby protecting our own rights and avoiding infringement of others' rights, an intellectual property management system has been established. Through intellectual property management, corporate governance is strengthened to ensure the company's sustainable operation. Annual reports on intellectual property-related matters are submitted to the Board of Directors. On January 27, 2026, the Board of Directors proposed a report on the 2025 Intellectual Property Management Plan and its implementation. A. Patents: The company conducts patent portfolio development in conjunction with various technology research and development projects to enhance the company's product value and profitability. Patent incentive programs encourage employees to file invention applications. Before each patent application, a detailed domestic and international patent search is conducted, and professional firms are engaged to assist in submitting intellectual property application documents to increase the probability of patent approval. B. Trademarks: All of the company's trademarks are registered and regularly reviewed and evaluated to ensure that the trademark rights held are sufficient to meet the needs of business expansion in domestic and international markets. C. Trade Secrets: Our company requires all employees to sign an "Employment	

<table>
<tr><th rowspan="2">Assessment items</th><th colspan="3">Actual governance</th><th rowspan="2">Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>Contract," which includes the following provisions regarding the protection of trade secrets:
a. Employees must exercise the duty of care of a prudent manager to safeguard and maintain the confidentiality of trade secrets.
b. Employees must never use trade secrets from their former employers during their employment.
c. Any trade secrets related to their job created during their employment become the property of our company.
d. Even after leaving the company, employees must still adhere to the obligation of confidentiality, must not disclose any business secrets, and reserve the right to pursue legal action and compensate the company for losses.
D. Implementation Status:
a. Implementation Status: Knowledge is continuously collected through a knowledge management platform, and organizational knowledge is documented. This allows knowledge to circulate within the organization, generating interaction and promoting knowledge sharing.
b. Intellectual Property Education and Training: This year's online and in-person training courses on intellectual property management resulted in over 370 employee participations. The training covered topics such as the protection and use of intellectual property rights (including trademarks, patents, and copyrights) and employees' confidentiality obligations regarding trade secrets, promoting awareness of intellectual property protection and the rule of law among colleagues.
c. Intellectual Property List/Results:
• Patents: As of December 31, 2025, 23 patents have been granted in various countries; as</td><td></td></tr>
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<table>
<tr><th rowspan="2">Assessment items</th><th colspan="3">Actual governance</th><th rowspan="2">Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>of December 31, 2025, 4 patent applications are pending in various countries.
• Trademarks: As of December 31, 2015, a total of 5 trademarks have been registered in various countries. 1 trademark application currently under examination.</td><td></td></tr>
<tr><td colspan="5">9. Please describe the improvement performed according to the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in recent years, and proposes the matters with priority for improvement and the respective measures:
(1) The Company participated in the 11th Corporate Governance Evaluation (2024). In the "Listed Companies" category, the Company ranked within the top 6% to 20% bracket. Furthermore, in the "Companies with a Market Capitalization of NT$10 billion or more" category, the Company ranked between 11% and 20%. The Company remains committed to enhancing the disclosure of various indicators and continuously improving the quality of its corporate governance.
(2) To encourage senior managers to pay attention to the environment, society and governance, ESG indicators are linked to the variable remuneration of senior managers, so as to motivate the leadership team to actively assume corporate social responsibility. Regarding the "linkage between senior executives' remuneration and ESG indicators", including applicable objects, goals and measures, indicator items and their weights have been disclosed on the company's website.
(3) The Company disclosed relevant ESG information in the "2024 Sustainability Report" in accordance with SASB standards. The report was discussed and approved by the Board of Directors and disclosed on MOPS and the Company's website.
(4) The Company’s “2024 Sustainability Report” was audited and verified by Live Susthinkability CPA Firm in accordance with “Assurance Standard No. 3000” and a “Limited Assurance Report” was issued.
(5) The Company has established a policy to reduce water use and waste management, including reduction targets and promotion measures, and has disclosed the performance achieved in the past three years and the quantitative management targets for future years on the Company's website.
(6) In line with the climate-related policies of the competent authorities, the Company has planned the goals, strategies and measures for greenhouse gas reduction. With 2025 as the base year, the Company plans the goals of greenhouse gas reduction by 2030 and carbon net zero by 2050, and actively promotes energy-saving measures and green electricity policies. Relevant information is disclosed in the annual report and the "2023 Sustainability Report".</td></tr>
</table>

Note 1：Independence Assessment of CPAs

1. Evaluation Procedure

The Finance Department compiles the "The evaluation form of CPAs' Independence and Competency" and "Audit Quality Indicators" and "the CPA's Statement of Independence" and other information, and submits the evaluation result to the Audit Committee for review and then submits it to the Board of Directors for resolution.

2. Audit Quality Index (AQI)

Five Aspects	AQI Indicators
I. Professionalism	check experience, training hours, turnover rate, professional support
II. Quality control	accountant load, audit input, case quality control review (EQCR), quality control support capabilities
III. Independence	non-audit service fees, client familiarity
IV. Supervision	external inspection deficiencies and penalties, number of letters issued by the competent authority
V. Innovation capabilities	innovative plans or initiatives

3. The evaluation form of CPAs' Independence and Competency

Evaluation Items
1. Not exceeding 7 years.
2. There is no significant financial interest relationship with the Company.
3. There is no inappropriate relationship with the Company.
4. Accountants shall ensure the honesty, impartiality and independence of their assistants.
5. The financial statements of the institutions that have served within two years shall not be executed.
6. The name of the accountant shall not be used by others.
7. Not holding any shares in the Company or its affiliated companies.
8. There is no financial loan with the Company or related companies.
9. Not having joint investment or benefit-sharing relationship with the Company or affiliated companies.
10. Not concurrently working for the Company or affiliated companies, and receiving a fixed salary.
11. It does not involve the management functions of the Company or its affiliated companies.
12. Not concurrently operating other businesses that may lose its independence.
13. There is no relationship between spouses or relatives with the management of the Company.
14. No business-related commissions are charged.
15. Comply with the standards of independence and obtain the "Declaration of Independence" issued by the certified accountant.

2.2.4 State the operation of the Remuneration Committee

The Remuneration Committee of the Company was established on August 24, 2011, by the Board of Directors to evaluate the compensation of the directors, supervisors, and managers of the Company and to provide the Board of Directors regarding the performance evaluation and salary decisions of the directors, supervisors, and managers.

A. Member of the Remuneration Committee

Title (Note1)	Name	Professional Qualifications and Experience (Note 2)	Independence Criteria(Note 2)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Remuneration Committee Member
Independent Director (Convener)	Tung-Lai, Hu	An instructor or higher position in a department of commerce, law, finance, accounting, or other academic department related to the business needs of the Company in a public or private junior college, college or university Please refer to page 3~5 for information on directors.	(1) Not being a director, supervisor, or employee of the Company or its affiliated companies by himself/herself, his/her spouse, or a relative within the second degree of consanguinity. (2) The number and weight of shares held by himself/herself, his/her spouse, or a relative within the second degree of consanguinity (or in the name of another person) is 5,000 shares of the Company. (3) Not being a director, supervisor or employee of a company with a specific relationship with the Company (refer to Article 6, Paragraph 1, Paragraphs 5~8 of the Regulations Governing the Establishment and Exercise of Powers and Functions of the Compensation Committee of Companies whose Stocks are Listed or Traded on Securities Firms' Business Premises). (4) The amount of remuneration received for the provision of business, legal, financial and accounting services of the Company or its affiliates in the last two years: None.	1
Independent Director	Min-Chow, Hong	An instructor or higher position in a department of commerce, law, finance, accounting, or other academic department related to the business needs of the Company in a public or private junior college, college or university Please refer to page 3~5 for information on directors.	(1) A person who is not a director, supervisor or employee of the Company or its affiliated companies and who is not a relative of the Company, his or her spouse, or a relative within the second degree of consanguinity. (2) The number and weight of shares of the Company held by himself/herself, his/her spouse, or a relative within the second degree of consanguinity (or by using the name of another person) is zero. (3) Not being a director, supervisor or employee of a company with a specific relationship with the Company (refer to Article 6, Paragraph 1, Paragraphs 5 to 8 of the Regulations Governing the Establishment and Exercise of Powers and Privileges of Salary and Compensation Committees of Companies Listed on the Stock Exchange or Traded on the Stock Exchange). (4) The amount of remuneration received for the provision of business, legal, financial and accounting services of the Company or its affiliates in the last two years: None.	1

Independent Director	Wen-Yi, Chu	An instructor or higher position in a department of commerce, law, finance, accounting, or other academic department related to the business needs of the Company in a public or private junior college, college or university Please refer to page 3~5 for information on directors.	(1) A person who is not a director, supervisor or employee of the Company or its affiliated companies and who is not a relative of the Company, his or her spouse, or a relative within the second degree of consanguinity. (2) The number and weight of shares of the Company held by himself/herself, his/her spouse, or a relative within the second degree of consanguinity (or by using the name of another person) is zero. (3) Not being a director, supervisor or employee of a company with a specific relationship with the Company (refer to Article 6, Paragraph 1, Paragraphs 5 to 8 of the Regulations Governing the Establishment and Exercise of Powers and Privileges of Salary and Compensation Committees of Companies Listed on the Stock Exchange or Traded on the Stock Exchange). (4) The amount of remuneration received for the provision of business, legal, financial and accounting services of the Company or its affiliates in the last two years: None.	2

Note 1: Please specify the relevant years of service, professional qualifications and experience, and independence of each member of the Compensation Committee in the form. Please indicate whether you are an independent director or other (if you are a convener, please add a note).

Note 2: Professional qualifications and experience: Specify the professional qualifications and experience of each member of the Compensation Committee.

Note 3: Independence status: Specify the independence status of the members of the Compensation Committee, including but not limited to whether they are directors, supervisors or employees of the Company or its affiliates; the number and weight of shares held by them (or in the name of others); whether they are directors, supervisors or employees of the Company or its affiliates; whether they are directors, supervisors or employees of the Company or its affiliates; whether they hold shares of the Company (or use the names of others); and whether they hold positions in companies with specific relationships with the Company (refer to stock listings or stock exchanges). Whether he/she is a director, supervisor or employee of a company with a specific relationship with the Company (refer to Article 6, Paragraph 1, Paragraphs 5 to 8 of the Regulations Governing the Establishment and Exercise of Powers and Functions of Compensation Committees of Companies Trading on Securities Firms); the amount of remuneration received for the provision of business, legal, financial and accounting services by the Company or its affiliates in the last two years.

B. Information on the operation of the Remuneration Committee

(A) There are 3 members in the Company’s Remuneration Committee.

(B) The term of office of the current members: May 28, 2025 to May 27, 2028, there were3.

(A) Remuneration Committee meetings held in the most recent year (2025). The qualification and attendance of the members are as follows:

Job Title	Name	Attendance in Person(B)	By proxy	Attendance Rate (%) (B/A)(Note)	Remarks
Convener	Tung-Lai, Hu	3	0	100%	Re-election of Directors (May 28, 2025)
Members	Min-Chow, Hong	3	0	100%	Re-election of Directors (May 28, 2025)
Members	Wen-Yi, Chu	3	0	100%	Re-election of Directors (May 28, 2025)

Other mentionable items: 1. If the Board of Directors declines to adopt or modify a recommendation of the Remuneration Committee, then it should specify the date of the meeting, session, content of the motion, resolution by the Board of Directors, and the Company's response to the Remuneration Committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds there commendation of the Remuneration Committee, the circumstances and cause for the difference shall be specified): None. 2. Resolutions of the Remuneration Committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, and all members' opinions and the response to members' opinions shall be specified: None.

Note: (1) If a member of the Remuneration Committee leaves the Company before the end of the year, the date of departure should be indicated in the Remarks column, and the actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and their actual attendance during the period of employment.
(2) If there is a re-election of the Remuneration Committee before the end of the year, both new and existing members of the Remuneration Committee shall be listed and the date of re-election shall be indicated in the Remarks column. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and the actual attendance during the period of employment.

C. Discussion Matters and Resolutions of Remuneration Committee Meetings

The Remuneration Committees' meeting Date and term	Subject Matter	Resolution Result	The Company's response to the remuneration committee's opinion
5th Remuneration Committee, 8th Meeting – January 14, 2025	1. Reviewed the Company's 2024 annual executive officer's salary report and the amount of year-end bonuses.	Interested parties recused themselves from the meeting. The proposal was unanimously approved as presented after the Chairperson consulted the attending members.	To be approved by the Board of Directors with the consent of all directors present.
5th Remuneration Committee, 9th Meeting – February 25, 2025	1. Reviewed the distribution of remuneration to directors and supervisors of the Company for FY2024. 2. Reviewed the Company's 2024 Annual Employee Compensation Plan.	With no objection from the members present, the motion was approved by the Chairman.	To be approved by the Board of Directors with the consent of all directors present.
6th Remuneration Committee, 1th Meeting – August 05, 2025	1. Reviewed the amount of remuneration for directors and supervisors of the Company for FY2024. 2. Reviewed the amount of compensation for the executive officers of the Company for FY2024.	Interested parties recused themselves from the meeting. The proposal was unanimously approved as presented after the Chairperson consulted the attending members.	To be approved by the Board of Directors with the consent of all directors present.

2.2.4.1 Composition, responsibilities, and operations of the Sustainable Development Committee.

In August 2025, the Company established the "Sustainable Development Committee" under the Board of Directors. In accordance with the "Sustainable Development Committee Organizational Charter," the Committee shall meet at least once a year. One meeting was held on December 31, 2025, during which the implementation results of the current year and the execution plan for the following year were reported to the Board of Directors.

A. Members of the Sustainable Development Committee

The Sustainable Development Committee consists of six members, including the Chairman of the Board, the Head of Corporate Governance, the Chief Accounting Officer, the Plant Manager, an Independent Director, and one full-time committee member.

Title	Name	Professional Qualifications & Experience	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Notes
Convener	Ken Lu	As the leader of Winmate, he has led the company's growth, transformation, and market expansion. He promotes green product design and energy reduction, integrates sustainability concepts into company operations, and leads the company's sustainable transformation and growth. Possesses capabilities in leadership decision-making, operational judgment, ESG innovation and change, and sustainable management. He has a profound international perspective and insight, leading the company in implementing environmental sustainability, corporate governance, and engaging in social welfare activities.	1	0	100%	
Member	Ming-Chou Hung (Ind. Director)	Familiar with sustainability issues, international trends, and reporting standards. He has extensive experience participating in NGOs and promoting educational sustainability goals. He organized the "Little Sun Dream Building Journey" and "Life Knowledge Camp" charity projects, caring for children in remote areas for over 10 years. He concretely practices the UN SDGs regarding educational equity and reducing inequality, long-term promotion of public welfare, serving children from disadvantaged families in remote areas, and emphasizing core sustainability values such as transparency, inclusion, and justice.	1	0	100%	
Member	Pi-Chung Tsai	Possesses profound legal expertise and rich administrative experience; has served in important government posts and as a local head of government multiple times, and founded a law firm. Has decades of experience in judicial and	1	0	100%	

		legal practice, local governance and supervision, agency administrative operations, regulatory compliance, and anti-money laundering. He is familiar with the rule of law and administrative systems, skilled in emerging sustainable laws and policies, and assists in corporate sustainable governance and transformation.				
Member	Shelly Chen	Has served as the Plant Manager of the Company's Manufacturing Division for thirty years, responsible for managing production logistics and operations. She promotes process optimization, green production, technological advancement, and green supply chain management, enhancing the company's operational resilience under climate change crises. Possesses key capabilities in green procurement and manufacturing, circular supply chain management, and energy management and efficiency improvement.	1	0	100%	
Member	Jeffrey Yen	Has served as the Company's Corporate Governance Officer for five years, promoting ESG areas such as corporate governance, employee care, environmental sustainability, and social welfare, while aligning with domestic and international sustainability policies and regulations. Possesses professional capabilities in sustainable development knowledge and strategic planning, deepening sustainable governance, climate change risk management, environmental management, and energy efficiency.	1	0	100%	
Member	Eddie Liu	Has served as the Company's Accounting Officer for seven years, managing company finance, accounting, and capital operations. He promotes corporate sustainability disclosure and translates sustainability concepts into concrete financial indicators and performance. Possesses capabilities in accounting and auditing professional knowledge, IFRS sustainability financial information disclosure, ESG financial performance planning, and sustainable finance expertise.	1	0	100%	

B.Responsibilities of the Sustainable Development Committee

(1) Formulate, promote, and enhance the Company’s sustainable development policies, annual plans, and strategies.

(2) Review, monitor, and revise the implementation status and effectiveness of sustainable development.

(3) Oversee sustainability information disclosure matters and review the Sustainability Report.

(4) Supervise the execution of the Company's sustainable development affairs or other sustainability-related tasks resolved by the Board of Directors.

C. Operation of the Strategy Committee

From 2025 up to the publication date of this annual report, one (1) Sustainable Development Committee meeting was held. The meeting date, proposal contents, and resolution results are as follows:

Date	Motion	Resolution
The 1st Meeting of the 1st Term-December 31, 2025	1. Report on the implementation progress of Greenhouse Gas (GHG) inventory and verification. 2. Report on the preparation plan and implementation progress of the 2025 Sustainability Report.	Not applicable; both items were reporting matters.

2.2.4.2 Composition, responsibilities, and operations of the Nomination Committee.

The Nomination Committee consists of four members: 3 Independent Directors and Chairman of Winmate. Members name: Ming-Chou Hung, Hu Tonglai, and Zhu Wenyi are Independent Directors and Ken Lu.

A. Members of the Nomination Committee

Title	Name	Professional Qualifications & Experience	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Notes
Chairman of Winmate	Ken Lu	Chairman & Head of R&D, Winmate Inc. Independent Director, Pili International Multimedia Co., Ltd. MBA, University of Melbourne, Australia Dept. of Business Administration, NTU	1	0	100%	
Convener and Chairman of the Committee.	Ming-Chou Hung	Independent Director, Dadi Early-Childhood Education Co., Ltd. Adjunct Professor, Chinese Culture University Ph.D. in Business Admin, University of Illinois, USA Professor, Dept. of Business Admin & Graduate Inst. of Business Admin, NTU	1	0	100%	
Ind. Director	Hu Tonglai	Professor of BA at Chaoyang University Professor of Department Business Management, National Taipei University of Technology Ph.D. of Business Administration, National Taiwan University MS & BS, National Taiwan University of Science and Technology Independent Director of Tiga Gaming Inc.	1	0	100%	

Ind. Director	Zhu Wenyi	Independent Director of United Microelectronics Corp. Independent Director of LeRain Technology Co., Ltd. Professor of Business Administration, National Taiwan University Vice Provost, National Taiwan University Doctor of London Business School	1	0	100%	

B. Responsibilities of the Nomination Committee

(1) Establish Standards and Nominate Candidates: Formulate the standards regarding professional knowledge, technical skills, experience, gender, and other aspects of diversity, as well as independence, required for Board members and senior management; accordingly, identify, review, and nominate candidates for directors and senior management.

(2) Structure Organization and Evaluate Performance: Construct and develop the organizational structure of the Board and its various committees; conduct performance assessments of the Board, committees, individual directors, and senior management; and assess the independence of independent directors.

(3) Manage Training and Succession Planning: Establish and periodically review continuing education plans for directors and succession plans for directors and senior management.

(4) Formulate Governance Principles: Formulate the Company's Corporate Governance Best Practice Principles.

C. Operation of the Nomination Committee

From 2025 up to the publication date of this annual report, one (1) Sustainable Development Committee meeting was held. The meeting date, proposal content, and resolution result are as follows:

Date	Motion	Resolution
The 1st Meeting of the 1st Term-November 4, 2025	Proposal for the election of the Committee Convener and Meeting Chairperson.	Not applicable.

2.2.5 Promoting Sustainable Development Implementation.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
1. Does the Company establish a governance structure to promote sustainable development, and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the Board of Directors to handle senior management, and supervised by the Board of Directors?	V		The Company has long been attentive to social trends and is committed to fulfilling its ESG (Environmental, Social, and Governance) responsibilities. Significant efforts have been dedicated to promoting corporate governance, developing environmental sustainability, and supporting social welfare. To implement the Company's sustainable development goals and strengthen sustainable governance, the Board of Directors resolved in August 2025 to establish the "Sustainable Development Committee" and appointed its first-term members. The Sustainable Development Committee consists of six members: Chairman Ku-Ching Lu, Independent Director Ming-Chou Hung, Member Pi-Chung Tsai, Plant Manager Shu-Yi Chen, Vice President Chih-Fu Yen, and Senior Associate Chih-Yuan Liu. The committee, which includes one independent director, is chaired by Chairman Ku-Ching Lu. Through the operation of the Committee, the Board of Directors defines the Company's sustainable development and ESG management policies while supervising and tracking the annual progress and performance goals of the management team to continuously strengthen the Company's sustainable operations. To enhance the efficiency of ESG initiatives, a cross-departmental "Corporate Sustainability Executive Task Force" has been established under the Sustainable Development Committee. The Chairman has appointed the Vice President to serve as the convener, with representatives from various units serving as task force members. This task force is responsible for the overall planning and implementation of ESG-related initiatives, covering dimensions such as corporate governance, customer care, employee welfare, environmental sustainability, and social welfare. It is also responsible for preparing the Sustainability Report and coordinating ESG-related affairs across all departments.	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			The Corporate Sustainability Executive Task Force periodically reports the execution status of the Company's sustainable development to the Sustainable Development Committee. The Committee, in turn, reports the progress and future plans to the Board of Directors to fulfill the Board's oversight responsibility for sustainable development. The Sustainable Development Committee held its first meeting of the first term on December 31, 2025. During the meeting, reports on the "Execution Progress of Greenhouse Gas (GHG) Inventory and Verification" and the "2025 Sustainability Report Preparation Plan and Progress" were presented to the Committee for review and acknowledgment. The Corporate Sustainability Executive Task Force reports the Company's sustainable development progress and future work plans to the Board of Directors at least once a year. On August 25, 2025, the Board reviewed and approved the "2024 Sustainability Report" and received a report on the Company's sustainable development progress. Furthermore, the Company reports the progress of GHG inventory and verification for the Company and its subsidiaries, along with related execution statuses, to the Board of Directors on a quarterly basis. The Board of Directors periodically reviews the reports from the Executive Task Force as well as the sustainable development strategies and goals presented by the management. The Board evaluates their feasibility, supervises the progress of related tasks, and, when necessary, instructs the management team to make strategic adjustments to ensure the continuous advancement of the Company's sustainable development.	
2. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to company operations in accordance with the principle of	V		The Company conducts risk assessments on environmental, social and corporate governance related issues in accordance with the "Risk Management Procedures", "Internal Control System", "Environmental	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
materiality, and formulate relevant risk management policies or strategies? (Note 2)	V		Identification Review Procedures" and "Regulations Identification Procedures". For projects with higher risks, risk response plans, improvement of management plans, or an annual audit plan for next year will be scheduled and incorporated into the Company's management policies and operational activities. The convener of the ESG Promotion Group regularly reports the implementation of sustainable development to the Board of Directors, including the risk assessment of environmental, social and corporate governance issues, and the establishment of risk management policies and strategies based on the assessed risks. Please refer to "2.2.5.1 Risk Assessment of Environmental, social and corporate governance".	
3. Environmental issues (1) Does the Company have an appropriate environmental management system established in accordance with its industrial character?	V		(1) Through the establishment of the ISO 14001 Environmental Management System, IECQ QC080000 Hazardous Substance Process Management System, and ISO 45001 Occupational Health and Safety Management System, we ensure the effective implementation of our environmental management system and uphold our commitment to society—"Sustainable Development." The following are the validity periods for each system certification, and for further details on the environmental management system, please refer to "2.2.5.2 Environmental Sustainability Management and Resource Efficiency Improvement.". A. ISO 14001: First certified in 2008, the current certificate is valid from September 24, 2025, to August 22, 2028. B. IECQ QC080000: First certified in 2009, the current certificate is valid from September 5, 2025, to September 4, 2028. C. ISO 45001: First certified in 2023, the current certificate is valid from December 1, 2023, to December 1, 2026.	No significant difference.
(2) Is the Company committed to enhance the utilization efficiency of resources and use renewable materials that are with low impact on the environmental?	V		(2) Our company has long been committed to improving energy efficiency and has developed an integrated energy management plan. Please refer to "2.2.5.3	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
(3) Does the Company assess the potential risks and possibilities of climate changes to the Company now and in the future, and take measures to respond to climate related issues?	V		Energy Management Plan". We promote autonomous energy management and reduction measures, including smart energy management technology, equipment performance optimization, waste sorting, and resource recycling. Additionally, we strive to design product packaging and use transportation pallets made from recycled materials with minimal environmental impact. We also promote green procurement internally, actively using recyclable, low-pollution, and resource-saving facilities to reduce our environmental impact. (3) Our company participates in various environmental sustainability-related activities in the country and understands the environmental issues of concern to stakeholders, including the government, investors, customers, and the general public, such as climate change. Based on this, we assess potential transition risks, physical risks, and opportunities, and take corresponding measures. For more details, please refer to "2.2.6.1 Climate Change Risk Management".	No significant difference.
(4) Does the Company record the greenhouse gas emissions, water consumption and total weight of waste produced in the past two years, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water consumption or other waste management?	V		(4) Historically, our company has utilized the ISO 14064-1 standard for annual greenhouse gas inventories. In alignment with the " Roadmap for Adopting IFRS Sustainability Disclosure Standards in Taiwan " issued by the Financial Supervisory Commission (FSC), we have now implemented the GHG Protocol methodology. This transition ensures compliance with the latest regulatory requirements while enhancing information transparency. We remain committed to promoting energy conservation and GHG reduction initiatives, with a specific focus on power saving. By implementing rigorous internal energy consumption reviews and launching comprehensive energy-saving programs, we continue to drive our sustainability goals forward. For further details, please refer to the annual report. please refer to "2.2.6 Climate-Related	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			Information" and "2.2.5.2 Environmental Sustainability Management and Resource Efficiency Improvement".	
4. Social Issues (1) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on human rights?	V		(1) In response to the UN Universal Declaration of Human Rights and in compliance with the Responsible Business Alliance (RBA) Code of Conduct, the Company has established "Human Resources Policies," "Work Rules," and relevant personnel management regulations. These policies cover the right to work, gender equality, and a strict prohibition on child labor, any form of forced labor, illegal discrimination, or unequal treatment. We strictly adhere to labor laws and fundamental human rights principles to safeguard the legal rights of our employees. Furthermore, a dedicated grievance email and hotline have been established to provide communication channels for employees if their legal rights are infringed, ensuring all grievances receive appropriate responses.	No significant difference.
(2) Does the Company formulate and implement reasonable employee benefits measures (including remuneration, vacation and other benefits, etc.), and appropriately reflect the results of operating performance in employee compensation?	V		(2) The Company's salary determination principles comply with legal regulations, with starting salaries no lower than the statutory minimum wage. We provide fair and reasonable compensation based on job responsibilities, educational background, work experience, and professional knowledge, with reference to market salary levels. All full-time employees enjoy consistent remuneration and benefits without discrimination based on gender, race, color, religion, nationality, or age. Our Work Rules and personnel regulations cover fundamental rights, including minimum wage, working hours, leave, pension contributions, labor/health insurance, and occupational accident compensation. Management performance and results are appropriately reflected in employee compensation through periodic evaluations to share earnings with our colleagues. For further details, please refer to the "III. Funding Status / 3.1.5 Employees and Directors remuneration" section of this	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			Annual Report.Additionally, the Company has established an Employee Welfare Committee to continuously plan and implement various employee welfare programs.	
(3) Does the Company provide employees with a safe and healthy work environment, and provide safety and health education to employees regularly?	V		(3) In order to ensure that all employees can work with peace of mind in a safe and hygienic environment, regular monitoring of the operating environment, comprehensive inspection of local exhaust devices, and replacement of air ducts to ensure compliance with legal requirements and reduce the risk of employees being poisoned by organic solvents . We also hold warm-up exercises before on-site operations, and cooperate with other engineering improvement programs to reduce the harm of musculoskeletal pain of employees. In 2025, both new hires and current employees were arranged to attend occupational safety and health training courses, with a total of 1,023 participant attendances. The Company has established an occupational safety and health management system in accordance with the requirements of the ISO 45001 occupational safety and health management standard and passed the verification of SGS Taiwan Ltd. The current certificate is valid from December 1, 2023 to December 1, 2026, and covering the Taiwan shing-de Facility. There was no fire incidents in 2025. There was a total of 2 occupational accident. Corrective and preventive measures have been formulated, and the progress of incident handling and case closure was tracked in the annual management review meeting. Please refer to "2.2.5.4 Employee Occupational Accident Statistics".	No significant difference.
(4) Does the Company have an effective career capacity development training program established for the employees?	V		(4) The Company has established the "Management Procedures for Education and Training" and the "Operating Standards for the Identification of Specific Personnel". Through regular assessment interviews and annual meetings, the company has	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			established annual training plans for each department and individual. In accordance with the annual training plan, the company promotes organizational learning and strengthens individual competitiveness through internal and external training, on-the-job degree programs, and government industrial talent investment programs. To enhance the knowledge and skills of our employees, we encourage them to learn on their own to increase their competitiveness in the workplace, and we also encourage on-the-job training to help them pursue the value of self-growth. In 2025, 333 internal and external training courses were held, with more than 7,000 people participating. The content is as follows: 17 online courses were offered, with 1,266 person-hours of training, covering new employee training, information security, personal data protection promotion, sexual harassment prevention, integrity management and prevention of insider trading; 232 classroom courses were offered, with 4,789 person-hours of training, covering new employee lectures, health lectures, occupational safety and health courses, professional courses, management courses, monthly reading clubs, etc.; 84 classes of external training courses were offered, with 709 person-hours of training, covering professional courses, international regulations and laws training, occupational safety and health training, professional accounting and auditing personnel training, etc. Among them, senior managers received training for a total of 144 hours, mid-level managers received training for a total of 1,018 hours, and general staff received training for a total of 5,601 hours.	
(5) Does the Company comply with relevant laws and regulations and international standards for customer health and safety, customer privacy,	V		(5) Our company strictly adheres to relevant regulations and international standards for the marketing and labeling of products and services. We have established	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
marketing and labeling of products and services, and develop relevant consumer protection policies and complaint procedures?			comprehensive management procedures and operating standards to meet customer requirements and regulatory compliance, including product design, safety certifications, hazardous substances control, and EMI regulations. We also regularly gather updates on major international environmental regulations to stay abreast of emerging global compliance trends. Customer privacy is protected in accordance with confidentiality agreements and the Personal Data Protection Act. We have set up dedicated customer service teams and stakeholder communication platforms to safeguard consumer rights and provide complaint channels. Please refer to "2.2.5.5 Customer Privacy and Personal Data Protection" , "2.2.5.6 Product Safety and Compliance Monitoring" and "2.2.5.7 Customer Rights Protection and Complaint Mechanisms".	
(6) Does the Company formulate a supplier management policy that requires suppliers to follow relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and their implementation?	V		(6) Supplier Management Policy Our company is committed to strengthening supply chain competitiveness and promoting sustainable development. We continuously refine our supplier management strategies by integrating corporate resources and fostering strategic partnerships to enhance overall cost competitiveness and create value across the supply chain. At the same time, through effective supply chain management mechanisms, we guide suppliers to make ongoing improvements in economic, environmental, and social aspects. This approach drives sustainable development throughout the supply chain while enhancing supplier diversification and localization capabilities, thereby improving overall supply chain resilience. Sustainable Development Initiatives, in advancing sustainable development, our company actively builds a green supply chain, encouraging suppliers to transition from energy saving and carbon reduction toward a circular economy. We also	No significant difference.

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			implement green procurement policies, balancing economic benefits with environmental responsibility. In addition, we strictly adhere to a no–conflict minerals policy, ensuring that our products and supply chain are free from conflict mineral sources. We continuously monitor and engage suppliers on issues such as energy and resource efficiency, water resource management, and waste recycling, with the aim of mitigating the impacts of extreme climate change on the supply chain and reducing environmental pollution risks. Regarding supply chain information security governance, the Company has established "Outsourced Information Service Management Procedures." We implement rigorous management for key providers of software and communication services and conduct periodic evaluations of outsourced vendors. Adhering to ISO 27001 standards, the Company includes outsourced information, communication, and technology items within its management scope. Through the annual "Outsourced Vendor Periodic Evaluation Form," we ensure that suppliers continuously meet our requirements for information security and privacy protection. Our company has established a Supplier Management Procedure to assess new suppliers' qualifications and determine their eligibility as approved vendors. For existing suppliers, we conduct annual performance evaluations and provide guidance, continuously monitoring their operational performance and regulatory compliance. Evaluation criteria cover key areas such as environmental protection, restricted substance management, hazardous material control, and adherence to the no–conflict minerals policy. If a supplier is found to have significant environmental impacts, improper labor conditions, human rights violations, or other	

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	Yes	No	Abstract Illustration (note2)	
			risks related to social responsibility, our company may terminate or suspend the partnership in accordance with contractual agreements. We are committed to building long-term relationships with suppliers that meet corporate social responsibility and environmental sustainability standards, and through ongoing supervision and guidance, we aim to enhance overall supply chain performance, ensuring both sustainable development and regulatory compliance. Our company's supplier management framework fully incorporates environmental protection, occupational health and safety, labor rights, and social responsibility. Implementation is ensured through annual performance evaluations, training and guidance, raw material management, signing of integrity pledges, and adherence to the Responsible Business Alliance (RBA) Code of Conduct. For details on implementation and performance, please refer to our Corporate Sustainability Report available on our official website: https://www.winmate.com.tw/en/Corporate/ReportDownload Manufacturing suppliers are required to complete a Supplier Evaluation Form for self-assessment, which is then reviewed by our company's Quality Assurance (QA) department. Evaluation items cover quality management, process control, production oversight, inspection and testing, as well as packaging and shipping management. Green product requirements and compliance with hazardous substance-free (HSF) standards are also incorporated to ensure products meet environmental and quality standards. All new suppliers must sign the Supplier Code of Conduct Agreement to establish consistent management standards. Suppliers are audited and managed through document reviews, on-site quality assurance inspections, and evaluation analysis to	

Evaluation Item	Implementation Status (note1)			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration (note2)	
			ensure compliance with our supplier selection criteria. The Supplier Code of Conduct includes the following commitments: 1. Comply with labor laws in their operating locations, ensuring employees have reasonable working conditions and a safe, healthy work environment. 2. Prohibit forced labor and child labor. 3. Eliminate discrimination, ensuring equal employment opportunities and a workplace free from harassment. 4. Respect employees' privacy rights and freedom of association. 5. Establish clear channels for stakeholder communication. 6. Regularly review and assess human rights-related systems and measures. 7. Commit to responsible sourcing of minerals. 8. Uphold principles of integrity in business operations.	
5. Does the Company prepare its nonfinancial reports such as Corporate Social Responsibility Report in accordance to the internationally used reporting standards or guidelines?	V		The company's Corporate Sustainability Report is prepared in accordance with the sustainability reporting guidelines issued by the Global Reporting Initiative (GRI Standards), SASB indicators, and TCFD climate-related financial disclosures. It also references international frameworks such as the United Nations Sustainable Development Goals. The report discloses the company's commitments, strategies, and execution results regarding corporate sustainability during the reporting period. The report is also publicly available on the company's website at http://www.winmate.com, under the path: About Winmate / Corporate Sustainability / Report Downloads. This report has been subject to limited assurance by Live Susthinkability CPA Firm, in accordance with the "Assurance Standard 3000—Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China. The assurance report is included in the appendix of the report. In addition, the Company's	No significant difference.

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status (note1)</th><th rowspan="2">Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration (note2)</th></tr>
<tr><td></td><td></td><td></td><td>Sustainability Report is prepared in alignment with the IFRS S2 framework.</td><td></td></tr>
<tr><td colspan="5">6. If the Company has established corporate social responsibility principles based on "Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies", please describe any discrepancy between the principles and their implementation:
The Company has formulated the "Code of Practice for Corporate Social Responsibility" (MR-56) and the "Measures for Participating in Social Responsibility Programs" (QPEM08), and publicly disclosed the implementation of corporate social responsibility on the Company's website, and there is no difference between actual and operation situation.</td></tr>
<tr><td colspan="5">7. Other important information to facilitate better understanding of the Company's corporate social responsibility practices
(1)Health check: conduct annual health check and grading tracking, and regularly perform work environment measurement and provide appropriate protective equipment and personal protective equipment to reduce employees' exposure to hazards and reduce the risk of occupational diseases.
(2)Overwork prevention: The Company complies with legal requirements and establishes overwork prevention management methods. Through the results of annual health check and mental assessment, it analyzes high-risk groups, and implements personal health guidance and labor arrangements.
(3)Prevention of human-induced hazards: The Company complies with legal requirements, establishes management methods for the prevention of human-induced hazards, and understands musculoskeletal problems of colleagues through questionnaire surveys. The cases are divided into four levels, and follow-up engineering improvements are carried out according to their severity. The way of administrative management continues to care for employees.
(4)Workplace Violence Complaint Channel: The Company complies with legal requirements and establishes management methods for workplace violence complaints. Related committee members will arrange investigations. During the investigation and after the investigation is over, it is not allowed to discuss the incident with colleagues outside the committee in order to protect the reputation of the parties.
(5)Childcare supporting measures: Cooperate with neighboring nurseries to take care of employees with young children so that they can take care of family life.
(6)Set up breastfeeding room: In order to provide convenient breastfeeding with female employees, a complete breastfeeding room is set up to encourage the atmosphere of breastfeeding and ensure the health of the next generation.

(7)The effectiveness of public welfare activities in the past two years:</td></tr>
</table>

Category	2025	2024
Donate	1. Sponsorship of NTU Department of Business Administration for "Academic Development and Faculty Recruitment" amounting to NT$180,000. 2.Equipment Expenses for the Lion Dance Club, Parents Association of Taoyuan Municipal Daxi Junior High School: NT$285,000 3. Paper Wind Theatre Performance "Wu Song Beats the Tiger" at Taoyuan Municipal Daxi Junior High School: NT$488,000 4. Computer Equipment for Lih-Hsing Elementary School, Ren'ai Township,	1. Sponsorship of NTU Department of Business Administration for "Academic Development and Faculty Recruitment" amounting to NT$180,000. 2. Sponsorship of the Inclusive Learning Winged Angels Orchestra Music Workshop amounting to NT$50,000. 3. Donation to the Fu Jen Catholic University Hospital Development Fund amounting to NT$500,000. 4. Donation to the Beigang Senior High School Cultural and Educational Foundation amounting to

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	Nantou County: NT$275,000 5. Construction, Operation, and Geriatric Medicine Development for the Long-Term Care Teaching Building at National Taiwan University Hospital, Yunlin Branch: NT$2,000,000 6. National Taiwan University of Science and Technology (Taiwan Tech) Alumni Association Charity Golf Tournament and Gala Dinner: NT$15,000 7. Participation in New Taipei City Government's "Happy Home, Goods Bank" program, donating a batch of supplies to the Sanchong District Office.	NT$100,000. 5. Sponsorship of YATHI Music Studio Concert amounting to NT$20,000. 6. Participation in New Taipei City Government's "Happy Home, Goods Bank" program, donating a batch of supplies to the Sanchong District Office.
Blood donation	A total of 185 participants donated 258 bags of blood.	A total of 159 participants donated 220 bags of blood.
Beach Cleanups	A total of 68 participants joined the Bali Wazihwei beach cleanup, collecting 334.67 kg of waste.	No beach cleanup activities were held.

(8)Supporting Domestic Cultural Development

To promote local cultural education and fulfill its Corporate Social Responsibility (CSR), Winmate specially sponsored the Paper Windmill Theatre to perform the classic children's play Wu Song Fights the Tiger at Daxi Junior High School on May 23, 2025 (114th year of the ROC). This creative and educational theatrical performance provided a joyful and inspiring artistic feast for the students. Through such high-quality cultural events, Winmate aims to increase students' exposure to the performing arts, sparking their imagination, broadening their horizons, and instilling precious humanistic values.

(9)The Board of Directors' supervision of sustainable development:

A. The ESG team reports to the Board of Directors at least once a year on the promotion of sustainable development and future work plans. On August 5, 2025, the Board of Directors approved the "2024 Sustainability Report", the ESG team has reported to the Board of Directors on the promotion of sustainable development, including corporate governance, operational development, environmental sustainability, friendly workplace and social good. In addition, in line with the competent authority's "Sustainable Development Roadmap for Listed Companies", the ESG Team reported to the Board of Directors on the progress of greenhouse gas inventory and verification operations on January 14, May 6, August 5 and November 4, 2025.

B. The Board of Directors has regularly reviewed the sustainable development strategies and objectives reported by the ESG Group, examined the feasibility of the strategies and objectives, supervised the progress of the work, and provided guidance for strategic adjustments as necessary.

C. The Board of Directors' supervision of sustainable development in 2025 is as follows:

Board Dates	Matters for review	Supervision
2025.01.14	1. Reporting on greenhouse gas inventory and verification progress	Review the progress of greenhouse gas inventory and verification (including HQ and Shing-de Facility); the English version of the Sustainability Report has been completed.

<table>
<tr><th rowspan="2" colspan="3">Evaluation Item</th><th colspan="3">Implementation Status (note1)</th><th rowspan="2">Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Abstract Illustration (note2)</th></tr>
<tr><td rowspan="13"></td><td>2025.02.25</td><td>1. 2024 Performance Evaluation of the Board of Directors and Functional Committees</td><td colspan="3">Review the annual performance evaluation results of the Board of Directors, Audit Committee and Remuneration Committee.</td><td rowspan="13"></td></tr>
<tr><td rowspan="2">2025.05.06</td><td>1. Reporting on greenhouse gas inventory and verification progress</td><td colspan="3">Review the progress of greenhouse gas inventory and verification, and review the results of the 2024 greenhouse gas inventory.</td></tr>
<tr><td>2. Implementation of Integrity Management in 2024.</td><td colspan="3">Review the implementation of integrity management in 2024. .</td></tr>
<tr><td rowspan="2">2025.08.05</td><td>1. Reporting on greenhouse gas inventory and verification progress</td><td colspan="3">Review the progress of greenhouse gas inventory and verification.</td></tr>
<tr><td>2. Approved the 2024 Sustainability Report and reported on the progress of sustainable development</td><td colspan="3">Review and discuss the disclosure of corporate sustainability information such as corporate governance, operational development, environmental sustainability, a healthy workplace and social good in 2024.</td></tr>
<tr><td rowspan="6">2025.11.04</td><td>1. Reporting on greenhouse gas inventory and verification progress</td><td colspan="3">Review the progress of greenhouse gas inventory and verification, including the English version of the sustainability report.</td></tr>
<tr><td>2. Reporting on the Company's communications with stakeholders.</td><td colspan="3">Review communications with stakeholders in 2025.</td></tr>
<tr><td>3. Risk management operations and execution in 2025</td><td colspan="3">Review and evaluate the risk management performance during the year..</td></tr>
<tr><td>4. Formulate "Sustainable Information Management Measures"</td><td colspan="3">Review the internal control system of sustainable information management..</td></tr>
<tr><td>5. Reporting on the Insurance Status of "All Directors' Liability Insurance"</td><td colspan="3">Review the date, amount and content of directors' liability insurance.</td></tr>
<tr><td>6. 2026 Audit Plan</td><td colspan="3">Review the annual audit plan of the internal control system, including the audit of sustainable development.</td></tr>
</table>

2.2.5.1 Based on the principle of materiality and considering the degree of impact, the Company conducts risk assessments on essential sustainable development issues (environmental, social, and corporate governance). It formulates risk management policies and strategies based on the assessed risks.

Topic for discussion	Risk item	Risk management policy or strategy
Environment	GHG management	Historically, our company has utilized the ISO 14064-1 standard for annual greenhouse gas inventories. In alignment with the " Roadmap for Adopting IFRS Sustainability Disclosure Standards in Taiwan " issued by the Financial Supervisory Commission (FSC), we have now implemented the GHG Protocol methodology to meet the latest regulatory requirements and enhance information transparency. As we operate in a non-energy-intensive industry, our greenhouse gas emissions primarily stem from purchased electricity (accounting for over 90%). Consequently, we have placed energy conservation at the core of our reduction efforts. With 2025 set as our base year, we have established clear GHG reduction targets and strategies, along with internal documentation and verification procedures, to foster company-wide participation and consensus.
	Climate change response	Under the crisis of global warming, climate change has become a global issue. Our company participates in various domestic environmental sustainability-related activities and analyzes environmental issues of concern to the government, investors, customers and the general public to assess the transition risks, actual risks and potential opportunities related to climate change and take corresponding measures.
Society	Occupational safety	In 2023, the ISO45001 occupational safety and health management system was introduced. In order to protect the safety and health of employees and prevent occupational hazards, a dedicated management unit was set up in accordance with laws and regulations, and an occupational safety and health committee was established. We also implement employee safety and health, fire protection and hazard prevention education and training, manage chemicals within the factory, actively promote and implement various industrial safety measures, regularly inspect fire-fighting equipment and conduct drills to create a safe and low-risk working environment.
	Products safe	Since 2002, we have successively passed ISO9001 quality management, IECQ QC080000 hazardous substances management, ISO13485 medical equipment quality management and IECEx & ATEX explosion-proof quality management certifications. The products focus on safe design. From product design, manufacturing, testing, and production, they are all strictly implemented to provide customers with worry-free products, meet customers' needs for medical product safety, and provide customers with high-quality products and services.
Corporate governance	Regulatory compliance	Through new employee training and regular training, we educate employees on company rules and related laws and make them understand the standards they should follow. By establishing an effective internal control system and implementing it, and performing audits based on risk assessment, we can achieve compliance with the internal control system and relevant laws and regulations.
	The implementation of the integrity management policy	The company has formulated integrity management policies and procedures, set up a dedicated unit to promote the integrity management policy, conduct audits based on effective internal control systems and accounting systems, report to the board of directors regularly, set up a whistleblower mailbox, and regularly conduct integrity management education and training and internal promotion to convey the integrity management concept to all colleagues. We establish a pure trading environment based on the business philosophy of honesty, sign integrity commitment letters with suppliers, and pursue sustainable growth for both parties.

2.2.5.2 Environmental Sustainability Management and Resource Efficiency Enhancement

A. Environmental, Health, and Safety Management Policy

Winmate Environmental, Health, and Safety Policy: "Compliance with laws, reduction of environmental impact, hazard prevention, continuous improvement, effective education, and open consultation and communication." Our company adheres to this policy by fostering full employee participation and continuous improvement, optimizing work processes and management skills to ensure that the quality of products, services, and environmental management meet customer needs. We will continue to promote annual environmental goals and measures to achieve sustainable development. The annual environmental policy, goals, and implementation status are as follows:

Environmental Management System	
Environmental, Health, and Safety Management Policy	Compliance with laws, reduction of environmental impact, hazard prevention, continuous improvement, effective education, and open consultation and communication.
Goal	(1) 100% compliance rate for labor operation environment testing. (2) Increase the coverage rate of pest control facilities and measures to 100%, with regular pest control inspections for buildings and facilities. (3) 100% compliance rate for drinking water quality testing. (4) Achieve a 1% reduction in electricity consumption.
Strategy	Implement various energy-saving measures and management plans to reduce energy consumption and minimize environmental impact.
Implementation Measures and Achievement Status	(1) Implement labor operation environment monitoring twice a year. (2) Pest control conducted 24 times a year. (3) Environmental disinfection conducted 8 times a year. (4) Hazardous waste disposal conducted twice a year. (5) Monthly water quality testing for bottled drinking water; quarterly water quality testing for floor-standing water dispensers, with reports posted on the bulletin board. (6) Comply with energy regulations and purchase energy-saving products. (7) All lighting fixtures in the factory and office have been fully replaced with energy-efficient LED lights. (8) Two environmental management programs were completed in 2025. (9) Establish process control methods to reduce energy consumption caused by process waiting times. Relevant SOPs have been documented and controlled.

B. The policy, reduction targets, implementation measures, and achievement status for water usage and waste are as follows:

Scope: Parent company in Taiwan.

(A)Water consumption

a. Water policy:

- Strengthen and continuously promote water conservation to cherish water resources.
- Employee education and training to raise awareness of water resource issues and encourage innovative improvement suggestions.

b. Water saving measures and achievement status:

- In 2024, the company’s total water consumption (including the corporate headquarters and the Shing-de Facility) was 1,551.36 t, which increased to 2,611.57 t in 2025. All water was sourced from the public water supply of the office buildings.

The significant growth in water usage this year is primarily due to the launch of our corporate headquarters in September 2024. Consequently, 2025 marks the first time a full year of data from the headquarters has been included, leading to an adjustment of the statistical baseline as our operational scale expanded. Regarding the minor leakages identified in the pipelines of the Shing-de Facility building, the administration team has completed repairs and strengthened monitoring. Moving forward, the company will use the full-year data of 2025 as the management baseline to continuously track water usage variations across all areas and refine overall water efficiency.

- To conserve water resources, we have replaced restroom faucets and urinals with **sensor-activated supply systems**. Regarding domestic wastewater, our headquarters is equipped with its own **wastewater treatment system**, while the Shing-de Facility shares a system with its building, with treatment and testing outsourced to professional contractors. The final effluent is discharged into the **Tamsui River basin**, and all 2025 discharge water testing results complied with regulatory standards.

Water consumption in the past two years is as follows:

Year	2024	2025
Annual Water Withdrawal (thousand cubic meters)	1.551	2.6116
Annual Water Discharge (thousand cubic meters)	0	0
Annual Water Consumption (thousand cubic meters)	1.551	2.6116
Number of Employees (people)	429	444
Per Capita Water Consumption (thousand cubic meters)	0.0036	0.0059

c. To maintain the health of our employees, we conduct regular drinking water quality testing and post the reports on the bulletin board. The drinking water quality testing compliance rate is 100%.

Area	Type of Drinking Water	Testing Frequency
Headquarters	Floor-standing Water Dispenser	Quarterly
Shing-de Facility	Bottled Water	Monthly

(B)Waste

a. Waste Management Policy:

Waste management and treatment aim at safety, sanitation, harmlessness, and resource utilization. From the perspective of environmental benefits, the source reduction is the first consideration, followed by in-plant reuse, and outsourcing is the second most important consideration. Classification management is as follows:

Category	Illustrate
General industrial waste	It is divided into different categories such as paper, foam, plastic, fluorescent lamp, battery, etc., which are cleaned and transported by the building cleaning staff into the recycling areas at regular intervals, and then handed over to qualified cleaning companies for recycling.

Hazardous industrial waste	Electronic components, scraps, and defective products are categorized and stored in a specific area to avoid pollution caused by storage-sharing with other waste material. After being cleaned and processed regularly according to laws and regulations by qualified cleaning companies. For sale, use, recycling, incineration, or sanitary burial.
General household garbage	General waste is taken care of by the dedicated cleaning staff and is placed in the waste recycle area of the building and handled by the cleaning and transportation company assigned by the building management committee.
Manufacturing package materials	All packaging is recycled in a dedicated area, where the manufacturer regularly reuses the material when deemed suitable.
Food waste	Food waste buckets are used, which are then collected and processed daily by the appointed personnel.

b. The results of the total weight of waste inventory in the past two years are as follows:

Types of Waste and Weight			
Types of Waste		2024	2025
General Waste		27.189	41.34
Industrial Waste	Non-Hazardous Waste (Recyclable)	0.067	1.232
	Non-Hazardous Waste (Non-Recyclable)	11.981	6.3355
	Hazardous Waste	0.428	1.6835
Total Amount of Commercial Waste		39.665	50.591
Commercial Waste Density		0.0141	0.0161

Note 1: The unit of waste is metric tons.

2.2.5.3 Energy Management Plan and Implementation Status

A. Energy Management Policy and Objectives

In alignment with the Company’s commitment to environmental protection and sustainable development, enhancing energy efficiency is regarded as a core management priority embedded in daily operations and corporate governance.

Through systematic monitoring of energy consumption data and the ongoing implementation of energy-saving and carbon reduction initiatives across manufacturing facilities and office environments, the Company strives to minimize the environmental impact of its operations.

Furthermore, the Company has established the optimization of Energy Intensity (defined as electricity consumption per unit of revenue) as a long-term management objective, with the aim of advancing toward sustainable and green operations.

B. Energy Usage and Performance Analysis for Fiscal Year 2025

In 2025, alongside the continued expansion of the Company’s operational scale, the performance of key energy management indicators is summarized as follows:

(A) Under the implementation of various daily energy conservation management mechanisms, our core evaluation metric, "energy intensity" (i.e., electricity consumption per million in revenue), has demonstrated excellent results. The energy intensity for 2025 was 585.099. Compared to 616.579 in 2024, instead of rising alongside total electricity consumption, it bucked the trend and decreased by approximately 5.1%.

(B) Although total electricity consumption increased due to business expansion and higher production demand, overall energy efficiency remained stable. The Company successfully maintained energy consumption per unit of revenue at a level comparable to the previous year, indicating that operational growth was achieved without proportionate increases in energy inefficiency.

C. Key Implementation Measures and Future Management Plans

To further enhance energy efficiency and progress toward the long-term objective of net-zero emissions, the Company will continue to implement the following initiatives:

(A) Green Energy Procurement and Water Resource Management: In 2025, we successfully completed the procurement of green electricity through the National Renewable Energy Certificate Center. During that year, we acquired and offset a total of 1,000 kWh of green electricity, equivalent to a reduction of approximately 0.474 metric tons of CO_2e in greenhouse gas emissions. In addition, the headquarters building continues to improve its rainwater harvesting system, with all recovered water used for irrigation of the factory grounds, thereby effectively implementing water reuse. In the future, the company will increase the proportion of T-REC procurement year by year, further deepening its commitment to green manufacturing.

(B) Energy Efficiency Optimization of Equipment: Conduct comprehensive inventories of lighting systems across factories and office areas, progressively replace outdated equipment, and fully adopt high-efficiency LED lighting. In addition, regular maintenance and performance optimization of air conditioning and electromechanical systems will be carried out to ensure efficient operation and reduce unnecessary energy consumption.

(C) Daily Energy Conservation Management: Strengthen electricity usage management in office spaces and common areas by implementing measures such as switching off non-essential lighting during lunch breaks, promoting energy-saving modes on office equipment, and adjusting air conditioning temperature settings dynamically based on seasonal and ambient conditions (maintained within 26–28°C).

(D) Energy Data Monitoring and Performance Review: Establish routine monitoring mechanisms to analyze the correlation between monthly electricity consumption and revenue performance. Energy intensity will continue to be adopted as a key operational efficiency indicator to facilitate early identification of anomalies and the timely implementation of corrective actions.

(E) Enhancement of Internal Sustainability Awareness: Promote energy conservation and sustainability concepts through internal communications and employee training programs, including onboarding sessions for new hires. These efforts aim to integrate environmental awareness into corporate culture and encourage environmentally responsible behavior among all employees.

2.2.5.4 Employee Occupational Disaster Statistics

There were no fatal occupational accidents in 2025. A total of two injury occurred —Two employees were injured: one sustained a burn to the palm, while the other sustained a finger crush injury.We have strengthened the promotion of 6S management in the work environment to reduce hazard risks.

Year	Disabling Injury Frequency Rate	Disabling Injury Severity Rate	Frequency-Severity Indicator	Occupational Disease Rate	Absence Rate
2024	0.67	0.67	0.0002	0.00%	2.03%
2025	1.13	6.8	0.0039	0.00%	2.49%

Remark：(1) Disabling Injury Frequency Rate(FR)＝number of disabling injury frequency $\times 10^6 \div$total working hours

(2) Disabling Injury Severity Rate（SR）＝Day of disabling Injury Severity$\times 10^6 \div$total working hours

(3) Frequency-Severity Indicator＝（FR×SR÷1,000）^{½}

(4) Occupational Disease Rate(ODR)=number of occupational disease$\times 10^6 \div$total working hours

(5) Absence Rate= personal leave+ sick leave/ Attendance hours×100%

2.2.5.5 Customer Privacy and Personal Data Protection

A. We are committed to safeguarding customer privacy by strictly complying with the Personal Data Protection Act and implementing a dedicated privacy protection policy. A robust data security and governance framework has been developed, including data classification standards, access controls, and a data ownership review mechanism to ensure security, integrity, and availability of personal data.

B. The privacy policy applies to all branches, subsidiaries, operational sites, customers, and suppliers, ensuring that marketing and business operations comply with data protection regulations. To enhance privacy risk management, we have formed a Personal Data Protection Task Force to oversee the execution of privacy-related policies. Cross-departmental compliance communication is facilitated through regular and ad hoc meetings.

C. Quantitative Results and Management Indicators for Personal Data Protection Policy in 2025:

(A) Employee Training on Personal Data Protection

- 2025 Online New Employee Orientation: 232 participants completed the training, with a 99% passing rate.
- 2025 Online Information Security Basics: 327 participants completed the training, achieving a 100% passing rate on the post-training assessment.

(B) Incident Response and Risk Management

- Data privacy complaints: None
- Data protection violations: None

(C) Regarding digital privacy protection, the Company has implemented a Consent Management Platform (CMP) on its official website to ensure transparent disclosure and user consent management for cookies and related tracking technologies. This system is integrated with mainstream digital service consent signal mechanisms, such as Google Consent Mode, enabling the dynamic adjustment of data collection and processing by analytical and tracking tools based on the user's consent status. These measures mitigate the risk of unauthorized data collection and enhance overall regulatory compliance.

D. We will continue strengthening data protection measures to ensure information security and legal compliance, creating a secure and trustworthy digital environment for customers and partners.

2.2.5.6 Product Safety Management and Marketing Labeling Compliance Monitoring

A. Product Safety and Customer Health Management

With product safety, user health, and information transparency as its core values, the Company has established a Product Lifecycle Management (PLM) mechanism covering product design, verification and testing, mass production management, and after-sales service. This mechanism ensures the safety and reliability of products across various application scenarios while mitigating usage risks.

B. Cross-Departmental Management and Risk Control

The Company has formed a cross-departmental management mechanism comprising R&D, Quality Assurance, Regulatory/Certification, Supply Chain, and Customer Service units. In accordance with product categories and regional regulatory requirements, the Company implements product safety verification, document disclosure, and traceability management. Furthermore, the Company periodically reviews product risks, customer complaint trends, and the effectiveness of improvements to continuously refine product quality and safety management.

C. Marketing and Labeling Management

Adhering to the principles of "Compliance, Authenticity, and Verifiability," the Company has established a rigorous review and control mechanism for external marketing content and product labeling. This ensures that information across advertisements, catalogs, the official website, user manuals, and product labels remains consistent and compliant with local regulations. All content must be reviewed by authorized units and supported by test reports, certification documents, or technical specifications to prevent misleading or false claims.

D. Version Control and Global Regulatory Tracking

The Company utilizes version control and change management mechanisms for product labeling to ensure the consistency and accuracy of all labels and documentation. Based on specific market regulations, the Company strictly complies with safety, Electromagnetic Compatibility (EMC), wireless communication, and environmental protection standards to protect consumer rights. Additionally, the Company monitors international regulatory trends to strengthen its overall risk management capabilities.

2.2.5.7 Customer Rights Protection and Complaint Mechanisms

The Company has established transparent and traceable grievance and complaint handling procedures to ensure that customer feedback is promptly received, effectively addressed, and translated into tangible improvements, thereby continuously enhancing product quality and service experience.

A. Complaint Channels

Complaints and feedback are accepted through multiple channels, including the customer service email, the official website contact form, telephone/service windows, distributor/branch service windows, and the RMA (Return Merchandise Authorization)/Repair System. All cases are centrally consolidated and tracked by dedicated units.

B. Handling Procedures

- Receipt and Documentation: Upon receiving a complaint, a case record is established, documenting the problem description, product serial number, occurrence scenario, and scope of impact.

- Classification and Preliminary Action: Cases are classified based on the nature of the issue and the degree of impact. A preliminary action plan and a checklist of required information are then provided.
- Root Cause Analysis and Resolution: Technical support (FAE), Quality Assurance, R&D, and Customer Service units conduct testing and Root Cause Analysis (RCA), initiating cross-departmental collaboration when necessary.
- Corrective and Preventive Actions (CAPA): Corrective and preventive measures are proposed, covering areas such as design, manufacturing processes, supply chain management, and documentation or firmware updates. These are incorporated into the internal management tracking system.
- Case Closure and Feedback: The handling results and improvement measures are communicated to the customer. Once the case is closed, the record is archived in the Knowledge Base to enhance future efficiency and consistency.

C. Customer Communication and Complaint Contact Information

To provide efficient and transparent customer service, Winmate has established diverse communication and response mechanisms to ensure customers receive prompt support. Customers can reflect needs, provide suggestions, or submit complaints through the following channels:

(1) Dedicated Customer Service Window

- Service Hotline: +886-2-8511-0288 (Taiwan Headquarters)
- Customer Service Email: service@winmate.com

(2) B2B Platform Customer Service Customers can access online consultation, order tracking, and technical support via the Winmate B2B platform to obtain the necessary information and solutions in real-time.

- B2B Service Platform Login: https://support.winmate.com/
- Service Scope: Product consultation, order inquiry, technical support, and document downloads.

(3)Customer Complaint Handling Mechanism (Internal Principles) To ensure effective handling and continuous improvement, the Company has formulated the "Customer Complaint Management Procedure." Dedicated units are responsible for central documentation, classified handling, root cause analysis, and improvement tracking. For major cases or those with a broad impact, the Customer Service Department will establish a task force to initiate cross-departmental collaboration and monitor progress.

The internal principles for handling customer complaints include:

- Initial response and information consolidation by the dedicated Customer Service Department to determine the direction of the resolution.
- Provision of preliminary analysis results and suggested solutions based on the nature of the case, with further testing, root cause analysis, and improvement measures arranged as needed.
- Major cases are tracked and managed by a task force, utilizing cross-departmental resources to enhance resolution efficiency and effectiveness.

(4)Corporate Social Responsibility (CSR) and Regulatory Compliance Communication Winmate values CSR and regulatory compliance. Customers who have suggestions regarding environmental management, social responsibility, or compliance can contact the dedicated team through the following:

- CSR Platform: https://www.winmate.com/Corporate/Citizenship

- CSR Email: spokesman1@winmate.com.tw

2.2.6 Climate-related Information

A. Implementation of climate-related information

Item	Implement
(1)Describe the board's and management oversight of climate-related risks and opportunities.	The Board of Directors is responsible for overseeing the potential impacts and opportunities that climate change may pose to the company's operations, finances, and market positioning. It approves overall response strategies and medium-to-long-term directions, ensuring that corporate activities progressively align with domestic and international climate policy trends, industry regulations, and the requirements of customers and supply chains. In response to risks such as supply chain disruptions, fluctuations in energy and operating costs, regulatory compliance pressures, adjustments in product and delivery requirements, and impacts on brand trust and reputation, the Board maintains oversight through periodic management reports and project briefings. This allows the Board to stay informed on climate risk assessments, greenhouse gas management progress, and the implementation of various mitigation measures, thereby strengthening the company's adaptive capacity and governance resilience in a rapidly changing external environment. Winmate promotes climate-related management through the Sustainability Development Committee, which is supervised by the Board and serves as a platform for cross-departmental coordination and decision support. Comprising senior executives with expertise in sustainability, operations, and management, the Committee is responsible for driving greenhouse gas inventories, identifying climate risks and opportunities, tracking regulatory and market trends, planning carbon reduction and energy-saving strategies, and monitoring the effectiveness of these actions. Through the Committee's operations, climate issues have been systematically integrated into the corporate governance framework, with a formal mechanism established for management to report regularly to the Board. This enables the governing body to stay updated on management progress, risk shifts, and areas for improvement. Furthermore, the Board, through collaboration with the management team, requires that climate-related assessments be integrated into major strategic decisions, covering supply chain stability, raw material and logistics risks, energy usage, low-carbon product design, and medium-to-long-term transformation. By leveraging board oversight and executive accountability, Winmate continues to build a top-down climate governance structure that strengthens the foundation for sustainable business operations.
(2)Describe how the climate-related risks and opportunities impact the Company's business, strategy and finances (short, medium and long term).	In alignment with the IFRS S2 and TCFD frameworks, Winmate systematically identifies and assesses climate-related risks and opportunities, analyzing their potential financial impacts over the short, medium, and long term. The company has identified 16 climate risks and developed phased response strategies and management actions accordingly to mitigate potential financial impacts while enhancing operational resilience and competitiveness. For the results and details of these assessments, please refer to "2.2.6.1 Climate

	Change Risk Management" in this annual report.
(3)Describe the financial impact of extreme climate events and transition actions.	In alignment with the IFRS S2 and TCFD frameworks, Winmate assesses the financial impacts of climate risks. Regarding extreme weather events, scenarios involving typhoons, heavy rainfall, and heatwaves may lead to temporary facility shutdowns and equipment maintenance, driving up overtime labor costs. Simultaneously, instability in supply lead times may necessitate emergency procurement, alternative components, expedited shipping, and higher safety stock levels, further increasing operating costs and capital tie-up. Under high-temperature conditions, increased demand for air conditioning and server room cooling is likely to push up energy expenses and equipment replacement expenditures. In more severe scenarios, the normalization of extreme weather could result in prolonged production halts, deferred revenue, or rising default costs, accompanied by higher insurance premiums and increased capital expenditures for flood prevention and backup systems, placing pressure on cash flow and profit resilience. On the other hand, regarding transition actions, the implementation of carbon pricing systems such as carbon fees or taxes will increase the sensitivity of costs related to purchased electricity, transportation, and certain manufacturing processes, which will gradually be internalized into pricing and procurement decisions. Consequently, the company must continue to strengthen energy efficiency and power management. By investing in energy conservation, low-carbon manufacturing, and enhancing the energy performance of products, Winmate aims to mitigate the impact of carbon costs while maintaining its competitiveness and profitability structure.
(4)Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Based on the climate-related financial disclosure framework, Winmate has established a identification and management process for climate change risks and opportunities. This process encompasses stages such as "identification, assessment, and analysis" as well as "response and adaptation." By institutionalizing these operations, the company integrates climate issues into its existing risk management and operational planning, enabling a more systematic approach to navigating external environmental changes while enhancing operational resilience and long-term competitiveness. Climate Change Risk Identification, Assessment, and Management Process A. Identification and Preliminary Assessment of Risks and Opportunities Through cross-departmental interviews and data inventories, Winmate systematically identifies climate-related risks and opportunities based on the TCFD framework. Preliminary evaluations are conducted on operational segments and financial items that may be affected to clarify the impact pathways and determine priority levels. B. Collection and Analysis of Climate-Related Questionnaires Quantitative questionnaires are used to gather insights from various units regarding their perception of climate risks and

<table>
<tr><td></td><td>opportunities. This involves assessing risk sources and their time horizons, while estimating potential impacts—such as cost fluctuations, supply and operational disruptions, and shifts in demand—to serve as the basis for further in-depth analysis.
C. Climate Impact Analysis and Disclosure By integrating questionnaire results with scenario analysis findings, the company consolidates the correlation and potential impacts of significant risks and opportunities in accordance with TCFD disclosure logic. Governance practices, management measures, and key conclusions are explained in the Sustainability Report to enhance information transparency and usability.
Response and Adaptation Planning: Management strategies and adaptive actions are formulated for high-priority issues and integrated into existing risk and operational management mechanisms. Tracking indicators are set to review implementation progress and effectiveness, with reports submitted to senior management and the Board of Directors when necessary to strengthen oversight and resource allocation.</td></tr>
<tr><td>(5)If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be described.</td><td>The company performs scenario analyses in alignment with the climate-related financial disclosure framework, referencing the Shared Socioeconomic Pathways (SSPs) presented in the IPCC Sixth Assessment Report (AR6). To evaluate the potential changes and financial impacts posed by future physical risks, the company selected two scenarios for simulation: SSP2-4.5 (Intermediate GHG Emissions) and SSP5-8.5 (Very High GHG Emissions). By comparing the intensity of climate hazards under these different emission pathways, we identify key risk trends that serve as a critical foundation for planning subsequent resilience strategies and management measures.

The assessment of the company’s transition risk scenario analysis is as follows:
<table>
<tr><th>SSP Scenario</th><th>Transition Risk Scenario Assumptions</th><th>Estimated Potential Financial Impact</th></tr>
<tr><td>SSP2-4.5</td><td>Global climate policies progress steadily, with stable economic growth paralleling a low-carbon transition. Warming is approximately 2.7°C.</td><td>Winmate’s financial impact is primarily characterized by a "gradual rise in compliance and management costs." This includes increased expenses for greenhouse gas inventory and assurance driven by carbon fees/taxes or related disclosure mandates. Simultaneously, rising demands from customers and supply chains regarding product energy efficiency, material compliance, and environmental disclosures may push up costs for R&D validation, testing certification, and supplier</td></tr>
</table></td></tr>
</table>

			management. Short-term profitability may face slight pressure due to transition investments; however, if unit costs can be reduced through efficiency gains, process improvements, and product differentiation, the overall impact is expected to remain "controllable, predictable, manageable, and offsettable."
	SSP5-8.5	Global cooperation weakens, fossil fuel use continues to grow, and there is a lack of clear emission reduction action. Warming is approximately 3.6°C.	In a scenario where global mitigation efforts are insufficient but followed by "sudden policy pivots" or rapid market corrections, the financial shocks to Winmate's transition could be more severe and uncertain. If major markets abruptly tighten carbon pricing or introduce stricter environmental thresholds (e.g., energy efficiency, carbon footprint disclosures, or supply chain decarbonization), the company may need to commit significant CapEx and OpEx within a short window—such as equipment upgrades, energy transitions, supply chain restructuring, and extensive certification—leading to cost spikes and gross margin volatility. Furthermore, if customers shift procurement strategies due to their own carbon commitments, product lines failing to meet low-carbon requirements may face risks of order migration, pricing pressure, or restricted market access, impacting revenue stability and cash flow. Regarding carbon costs, if Taiwan officially implements a carbon fee at NT$1,200 to NT$1,800 per ton as projected, Winmate is not a high-emission manufacturer; therefore, its direct operational emissions are relatively limited. The immediate impact on overall operations is expected to remain within a controllable range, with the estimated cost impact between

		NT$ 1.13 million and NT$ 1.7 million.

The assessment of the company's physical risk scenario analysis is as follows:

SSP Scenario	Physical Risk Scenario Assumptions	Estimated Potential Financial Impact
SSP2-4.5	Global climate policies progress steadily, with stable economic growth paralleling a low-carbon transition. Warming is approximately 2.7°C.	Winmate's potential financial impact is primarily driven by an "increase in operational disruption costs and resilience investment." For instance, typhoons, heavy rain, and heatwaves may cause temporary shutdowns of factories or offices, leading to higher equipment maintenance, overtime, and expedited labor costs. Simultaneously, supply chain instability due to regional natural disasters may result in additional costs from emergency procurement, alternative components, expedited shipping, or increased safety stock. Furthermore, under high-temperature conditions, rising demand for air conditioning and server room cooling may push up energy expenses and equipment replacement expenditures. Overall, this represents a cost structure change characterized as "occasional but expected to rise gradually."
SSP5-8.5	Global cooperation weakens, fossil fuel use continues to grow, and there is a lack of clear emission reduction action. Warming is approximately 3.6°C.	In a scenario where extreme weather becomes more frequent and intense, the financial impact on Winmate will shift toward "high volatility and high loss." Extreme precipitation, flooding, strong winds, or prolonged heatwaves could cause extended production halts, equipment damage, and stability risks for data centers/server rooms, leading to deferred revenue, contract breaches, or surging expedited delivery costs. The

				probability of supply chain disruption increases; shortages of key components or transportation hurdles may trigger significant production schedule shifts, leading to higher capital tie-up in inventory and potential losses from order cancellations or customer churn. Additionally, rising insurance premiums, tightening coverage terms, and increased CapEx for flood prevention and backup capabilities (such as backup power, redundant production lines, and off-site recovery) may simultaneously drive up operating costs and capital requirements, placing significant pressure on cash flow and profit resilience.
(6) If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	Winmate focuses on strategic climate issues, including transition and physical risks, and identifies potential opportunities to guide our governance and resource allocation. By establishing representative KPIs and a rolling review mechanism aligned with global regulations and low-carbon trends, we integrate climate considerations into our annual planning, product R&D, and supply chain management. We are committed to fostering an internal culture of sustainability and enhancing resource efficiency to build a resilient value chain. Through low-power product innovation and green design, Winmate is steadily advancing toward our 2030 and 2050 carbon reduction targets, ensuring a robust operating model that balances economic growth with environmental responsibility.			
(7)If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing is currently under study, with no formal implementation plans at this time.			
(8)If climate-related goals are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning period, and annual achievement progress should be explained. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and amount of carbon offsets or the	A. In 2025, Winmate continued to advance its greenhouse gas (GHG) inventory process, adopting the GHG Protocol as the primary framework for accounting and disclosure. This ensures consistency in logic, data traceability, and alignment with international disclosure trends. This year’s inventory scope includes Scope 1 (Direct Emissions) and Scope 2 (Energy Indirect Emissions). Additionally, based on our operational characteristics, significant Scope 3 (Other Indirect Emissions) sources have been selected for inclusion. These results serve as the management foundation for identifying emission hotspots, planning reduction measures, and setting future targets. Please refer to "2.2.6.2 Absolute Total Greenhouse Gas Emissions."			

amount of renewable energy certificates (RECs) should be stated.	B. To align with the government's "2050 Net-Zero Emissions" policy and reduce Scope 2 indirect emissions, Winmate has progressively implemented renewable energy initiatives. As of 2025, the company has successfully procured and obtained Taiwan Renewable Energy Certificates (T-REC). A total of 1 certificate was acquired, representing 1,000 kWh of renewable energy at a cost of NT$3,500. This serves as a concrete action to increase the proportion of renewable energy use and accelerate our energy transition.
(9) Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans.	As the Company's paid-in capital is below NT$5 billion, according to the timeline set forth in the "Sustainable Development Roadmap for Listed Companies," the parent company is scheduled to disclose its greenhouse gas (GHG) inventory and assurance information starting from the 2028 Annual Report (covering data for the fiscal year 2027). Nevertheless, the parent company has already completed its 2025 GHG inventory. For details regarding the Company's GHG reduction targets, strategies, and specific action plans, please refer to the next page.

B. Greenhouse gas inventory and confirmation status in the past two years

(A) Greenhouse Gas Inventory Information

The data for 2024 covers Winmate headquarters in Taiwan. The data for 2025 expands to include the Taiwan headquarters and the following subsidiaries: Winmate Automation Technology (Suzhou) Co., Ltd., TTX Canada Inc., Winmate Communication US Inc., TL Electronic GmbH, Primelco Visual Data AG, Primelco System Device AG, and Winmate India Private Limited.

The following is the GHG inventory information for the parent company:

Year	Scope 1	Scope 2		Scope 3	Total emissions (tCO2e)		Emission Intensity (tCO2e/NT$ Million)	
		Market-based method	Location-based method		Market-based method	Location-based method	Market-based method	Location-based method
2024	45.0282	822.1661	822.6401	7,451.2762	8,318.471	8,318.945	2.9553	2.9555
2025	49.6785	817.4160	817.8900	1,444.0659	2,311.160	2,311.634	0.7369	0.7370

The following is the GHG inventory information for the consolidated entities:

Year	Scope 1	Scope 2		Scope 3	Total emissions (tCO2e)		Emission Intensity (tCO2e/NT$ Million)	
		Market-based method	Location-based method		Market-based method	Location-based method	Market-based method	Location-based method
2025	73.4906	872.2194	872.6934	1,444.0659	2,389.776	2,390.250	0.6564	0.6566

Note 1: Emission factors are sourced from the "Greenhouse Gas Emission Factors" latest announcement by the Ministry of Environment, Executive Yuan. Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (AR6).

Note 2: The calculated greenhouse gases include CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3.

(B) Greenhouse Gas Assurance Information

As the Company's paid-in capital is below NT$5 billion, according to the timeline set forth in the "Sustainable Development Roadmap for Listed Companies," the parent company is scheduled to disclose its GHG inventory and assurance information starting from the 2028 Annual Report (covering fiscal year 2027). The consolidated entities are scheduled to disclose their inventory and assurance information starting from the 2029 Annual Report (covering fiscal year 2028).

The assurance of the Company’s consolidated greenhouse gas inventory for 2025 is expected to be completed in 2026. As the process is still ongoing at the time of the annual report's publication, the full assurance details will be disclosed in the Sustainability Report.

Note 1: Procedures shall be handled according to the timeline specified in Paragraph 3, Article 4-1 of these Rules.

Note 2: The assurance institution shall comply with the relevant regulations for sustainability report assurance providers established by the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEx).

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

C. Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Winmate (the Company) has established the year in which the greenhouse gas inventory was completed within the consolidated financial reporting boundary as the base year; therefore, 2025 is designated as the base year.

The Company plans to achieve a combined 5% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030, with a mid-to-long-term goal of a 25% total reduction by 2050. This serves as a significant milestone in responding to the national "2050 Net-Zero Emissions" policy. To support the advancement of these targets, the Company will continue to strengthen energy management and efficiency across its operations through the implementation of actionable and trackable measures, including:

(A) Continuously optimizing electricity management across all operating sites and office areas, while strengthening power monitoring and the rectification of abnormal energy usage.

(B) Gradually phasing out high-energy-consuming equipment and introducing energy-efficient systems and hardware to improve overall energy performance.

(C) Enhancing energy use efficiency to reduce energy consumption per unit of output and operational activity, thereby strengthening the effectiveness of energy-saving management.

(D) Progressively identifying emission hotspots within Scope 3, such as the supply chain and transportation/distribution, to serve as a basis for formulating future reduction strategies and promoting supply chain collaboration.

2.2.6.1 Climate Change Risk Management

A. Winmate regularly reviews and dynamically adjusts its medium-to-long-term business strategies, integrating **"2050 Net-Zero Emissions"** and **"Low-Carbon Transition"** into its core development vision as a proactive response to national policy trends and climate change challenges. In addressing climate-related risks and opportunities, the Company continuously evaluates their impact on operating models, global supply chain management, and resource allocation. By analyzing risk profiles across various time horizons, Winmate is progressively implementing feasible improvements and future strategic adjustments—including energy efficiency enhancements, product design optimization, supply chain collaboration, and refined information disclosure—to bolster operational resilience and steadily advance its sustainable development goals.

Risk/Opportunity Category	Risk/Opportunity Description	Impact on Business Model		Impact on the value chain	
		Current	Expected	Current	Expected
Physical Risks (Short-term)	Extreme changes in climate patterns	Events such as extreme heat and typhoons increase uncertainty in plant operations and logistics. We mitigate risk through supply and lead time management.	As the frequency of climate events rises, operational resilience and cross-site resource dispatching have become core management priorities.	Volatility in upstream supply lead times and shipping delays may impact project delivery and inventory strategies.	Supply chains will prioritize multi-sourcing and localization; customers may require clearer evidence of supplier resilience.
Physical Risk (Long-term)	Sea level rise	Current direct impact is limited, but potential risks to coastal ports and low-lying warehouses require monitoring.	Long-term impacts may affect logistics routes and insurance costs. We are evaluating alternative nodes and backup configurations.	Suppliers or logistics hubs in coastal areas may face short-term flooding or work stoppage risks.	Partners may face increased flood prevention and relocation costs, impacting lead times and cooperation terms.
Transition Risk (Policy & Legal)	GHG emission pricing	Carbon fees/taxes increase cost sensitivity in electricity and transport. We are strengthening energy efficiency management.	Carbon costs will be internalized into pricing and procurement; energy investments will directly affect competitiveness.	Increased demand for carbon disclosure may lead to cost pressures being passed through material and logistics fees.	Decarbonization capability will become a partnership threshold; customers will require product carbon footprints (PCF).
Transition Risk (Policy & Legal)	Product & service regulations	Global demand for eco-friendly materials and recyclability increases compliance costs during the R&D and design stages.	Stricter regulations will accelerate product upgrades; compliance and certification efficiency will be key to market expansion.	Upstream material and component suppliers must provide compliance documents and test reports.	Non-compliant suppliers may be phased out, favoring partners with legal compliance and traceability.
Transition Risk (Market)	Changes in customer behavior	Industrial customers are more sensitive to "reliability + total life-cycle costs." Beyond product performance, maintenance, durability, and energy efficiency are increasingly valued.	Customer procurement evaluations may incorporate more ESG criteria. The Company must strengthen its solution and service-oriented value propositions.	Project-based customers and system integrators more frequently demand supply chain transparency and delivery flexibility.	Customers may require a higher proportion of low-power or low-environmental-impact products, and place greater emphasis on suppliers' sustainability commitments and audit cooperation.
Transition Risk (Market)	Market information uncertainty	Global policy and market shifts are accelerating, making demand forecasting	Uncertainty will become the new normal, increasing the need for	Upstream lead times and price volatility have increased, and customer-side project	The supply chain will rely more on long-term contracts, strategic inventory,

		and material preparation more difficult. The Company uses rolling demand management to mitigate volatility.	real-time operational decisions. Data governance and supply chain visibility will become more critical.	timelines may be adjusted accordingly.	and alternative material solutions to reduce disruption risks.
Transition Risk (Market)	Rising raw material costs	Cost fluctuations in semiconductors, panels, power supplies, and metals impact gross margins and pricing. We mitigate costs through negotiation, alternative parts, and design optimization.	If costs rise alongside carbon-related expenses, product design must emphasize modularity, universal parts, and maintainability to reduce total life-cycle cost pressures.	Suppliers' cost pass-throughs and extended lead times increase the difficulty of procurement and inventory management.	The supply chain may move toward tighter strategic cooperation and long-term procurement mechanisms to stabilize prices and supply.
Transition Risk (Reputation)	Increased negative stakeholder concern & feedback	Investors, customers, and rating agencies are focusing more on environmental supply chain responsibility. More resources must be invested in governance and disclosure to reduce reputational risk.	Failure to respond proactively may impact customer procurement decisions and partnership thresholds, as well as increase financing and insurance costs. Conversely, transparent governance can enhance trust.	Customers may require suppliers to cooperate with audits and provide policy and performance data, increasing the burden of supply chain management.	Suppliers' sustainability management capabilities will become an essential condition for cooperation, requiring more consistent standards and improvement rhythms across the value chain.
Opportunities (Technology)	Developing low-power products	Low-power designs reduce electricity costs for customers and enhance product differentiation, though they increase R&D, testing, and validation investment.	Low power consumption, high energy efficiency, and advanced thermal designs will become key competitive axes for new products, helping expand into smart manufacturing, automotive, logistics, and edge computing.	Closer collaboration with chip, power supply, and thermal material suppliers is required to strengthen consistency in specifications and testing.	Upstream suppliers may offer more high energy-efficiency component options; customers may prioritize solutions with energy efficiency advantages, driving supply chain technology upgrades.
Opportunities (Market)	Participating in carbon trading markets	The current focus is on tracking systems and capacity building, evaluating carbon asset management and compliance needs to avoid cost or risk exposure due to insufficient information.	Future integration into carbon trading or offset mechanisms will influence carbon cost planning, investment decisions, and reduction pathways, requiring more comprehensive inventory and data governance	Inquiry from customers regarding carbon information and reduction plans is increasing, though the availability of supply chain data remains a challenge.	Suppliers and customers may jointly promote carbon reduction projects and carbon data integration, fostering value chain collaboration to reduce carbon footprints and compliance costs.

			capabilities.		

B. Assess the Impact of Climate Risks on Financials

Category	Risk/Opportunity Description	Potential Impact Timeframe			Financial Impact During the Reporting Period
		Short-term	Mid-term	Long-term	
Physical Risks (Short-term)	Extreme changes in climate patterns	◎	◎	◎	The potential impact period of this risk spans the short, medium, and long term. The relevant financial impact for the current period, such as the financial loss resulting from the number of days of work stoppage, amounts to NT$410,000.
Physical Risk (Long-term)	Sea level rise			◎	The potential impact period of this risk is long-term, and there is no significant financial impact for the current period.
Transition Risk (Policy & Legal)	GHG emission pricing		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Transition Risk (Policy & Legal)	Product & service regulations		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Transition Risk (Market)	Changes in customer behavior		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Transition Risk (Market)	Market information uncertainty		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Transition Risk (Market)	Rising raw material costs		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Transition Risk (Reputation)	Increased negative stakeholder concern & feedback			◎	The potential impact period of this risk is long-term, and there is no significant financial impact for the current period.
Opportunities (Technology)	Developing low-power products		◎	◎	The potential impact period of this risk spans the medium and long term; there is no material financial impact for the current period.
Opportunities (Market)	Participating in carbon trading markets	◎	◎	◎	The potential impact period of this opportunity spans the short, medium, and long term. The relevant financial impact for the current period, such as the purchase of one Renewable Energy Certificate (REC), amounts to NT$ 3,500.

2.2.6.2 The absolute total greenhouse gas emissions (expressed in metric tons of CO_2 equivalent) for Scope 1 to Scope 3 generated by the company during the 2025 reporting period are listed as follows:

A. Greenhouse Gas Absolute Total Emissions Table

Emission Category	Emission Item	Subtotal of Item	Total Emissions by Scope
Scope 1	Fixed	0	73.4906
	Mobile	70.2350	
	Fugitive	3.2556	
Scope 2	Purchased Electricity	872.2194	872.2194
Scope 3	Purchased goods and services	1,114.8371	1,444.0659
	Fuel- and energy-related activities	192.0431	
	Upstream transportation and distribution	79.0944	
	Waste generated in operations	16.7821	
	Business travel	41.3093	

B. Strategic Greenhouse Gas-Related Goals, along with Corresponding Indicators and Targets

<table>
<tr><th rowspan="2">Strategic Goal</th><th colspan="4">Indicator</th><th rowspan="2">Base Year 2025</th><th colspan="5">Goal</th></tr>
<tr><th>Indicator Name</th><th>Measurement Unit</th><th>Indicator Type</th><th>Current Period Amount</th><th>Goal Purpose</th><th>Goal Scope</th><th>Goal Type</th><th>Goal Duration</th><th>Milestones/Interim Targets</th></tr>
<tr><td rowspan="4">Net Zero Emissions by 2050</td><td>Total Scope 1 Emissions</td><td>tCO_2e</td><td>Quantification</td><td>73.4906</td><td>73.4906</td><td>Greenhouse Gas Emission Reduction</td><td>Consolidated</td><td>Absolute Target</td><td>By 2050</td><td rowspan="4">Annual 1% reduction.</td></tr>
<tr><td>Total Scope 2 Emissions</td><td>tCO_2e</td><td>Quantification</td><td>872.2194</td><td>872.2194</td><td>Greenhouse Gas Emission Reduction</td><td>Consolidated</td><td>Absolute Target</td><td>By 2050</td></tr>
<tr><td>Total Scope 3 Emissions</td><td>tCO_2e</td><td>Quantification</td><td>1,444.0659</td><td>1,444.0659</td><td>Greenhouse Gas Emission Reduction</td><td>Parent</td><td>Absolute Target</td><td>By 2050</td></tr>
<tr><td>Total Scope 1 & 2 Emissions</td><td>tCO_2e</td><td>Quantification</td><td>945.7100</td><td>945.7100</td><td>Greenhouse Gas Emission Reduction</td><td>Consolidated</td><td>Absolute Target</td><td>By 2050</td></tr>
</table>

2.2.7 Proper enforcement of business integrity

Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/ GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
1.Business Integrity Policy and action plans				
(1) Are the Company's guidelines on corporate conduct and ethics provided in internal policies and disclosed publicly? Have the Board of Directors and the management team demonstrated their commitments to implement the policies?	V		(1)The "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", "Code of Ethical Conduct" and other internal control measures adopted by BoD clearly regulate integrity Operating principles, actively implement the concept of honest management, and disclose it on the Company's internal website and official website https://www.winmate.com.	No significant difference.
(2)Has the Company established an evaluation mechanism for the risk of dishonesty behaviors? Does the Company regularly analyze and evaluate business activities with a higher risk of dishonesty in the business scope, and formulate a plan to prevent dishonesty behaviors, which at least covers Paragraph 2 of Article 7 in Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies?	V		(2)The Company has established the "Ethical Corporate Management Best Practice Principle" and "Procedures for Ethical Management and Guidelines for Conduct " to actively prevent dishonest behavior, conduct regular risk assessments covering integrity management operations, and establish "Investigation Standards for Reporting Matters" to investigate possible dishonest behavior through multiple channels and educate all employees on the value of honest management, including but not limited to the provisions of Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles" to prevent the occurrence of dishonest behavior.	No significant difference.
(3) Has the Company established relevant policies for preventing any unethical conduct? Are the implementation and reviews of the relevant procedures, guidelines and training mechanism provided in the policies?	V		(3)The Company has established the "Ethical Corporate Management Best Practice Principle", "Procedures for Ethical Management and Guidelines for Conduct ", and "Investigation Standards for Reporting Matters" to clearly regulate relevant operating procedures, complaint procedures and penalties for violations of regulations. The Company also pays attention to the development of domestic and international laws and regularly reviews and amends relevant prevention plans. Implement education and training, conduct regular audits and open complaint channels to prevent dishonest behavior.	No significant difference.
2.Proper enforcement of business integrity				
(1) Does the Company have the integrity of the trade counterparty assessed and with the code of integrity expressed in	V		(1)Our company's "Procedures for Ethical Management and Guidelines for Conduct" stipulate that we should evaluate whether the	No significant difference.

Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/ GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
the contract signed?			transaction partners have a record of dishonesty, review the transaction partners and conduct regular audits and evaluations in accordance with the "Supplier Management Procedures", "Purchasing Management Procedures" and "Contract and Order Review Procedures", and stipulate relevant business integrity clauses in the contract.	
(2) Has the Company set up dedicated unit in charge of promotion and execution of the Company's corporate conduct and ethics, and report to the Board about any operation policies. and plans and supervision on honesty and integrity and prevention of dishonesty on a regular basis (at least once a year)?	V		(2)The Company's "Integrity Management Promotion Group" is affiliated to the BoD, with the head of the General Management Office as the convener and composed of various departments. It is responsible for promoting integrity management and preventing dishonest behavior, and reports to the BoD regularly (at least once a year). The most recent report to the BoD on the implementation of integrity management was on May 6, 2025.	No significant difference.
(3)Does the Company have developed policies to prevent conflicts of interest, provided adequate channel for communication, and substantiated the policies?	V		(3)The Company's "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and "Code of Ethical Conduct" stipulate the avoidance and prevention of benefits conflict policy and communication channels with Interested parties. The relevant policies have been published on the official website. The Company can effectively prevent benefits Conflict by education and training and internal promotion.	No significant difference.
(4)Has the Company established effective accounting and internal control systems for the implementation of policies, prepared audit plans according to the evaluation result of dishonesty risks, and audit such execution and compliance, or hire external auditors to audit such execution and compliance?	V		(4)Our company's "Ethical Corporate Management Best Practice Principles" has established effective accounting systems and internal control systems, and regularly conducts internal audits. We also entrust accountants to conduct audits.	No significant difference.
(5)Has the Company organized corporate management internal and external education and training programs on a regular basis?	V		(5)Through education courses and internal publicity, the Company conveys the concept of integrity management to all colleagues, so that they can fully understand the integrity management policy. The 2025 training course on honest management and prevention of insider trading, with the theme of honest management, code of	No significant difference.

<table>
<tr><th rowspan="2">Items</th><th colspan="3">Actual governance</th><th rowspan="2">Variation from the Ethical Corporate Management Best Practice Principles for TWSE/ GTSM-Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>ethical conduct, prevention of insider trading and handling of major internal information, includes promoting the Company's core value of honest management, explaining the prohibition of dishonest behavior, profit avoidance, Confidentiality responsibility, and publicize insider trading regulations and internal major information processing procedures.
More than 350 employees have participated in the 2025 "Integrity Management" and "Insider Trading Prevention" courses. The Company also publishes relevant regulations on the internal website for employees to consult.</td><td></td></tr>
<tr><td>3.The operations of the Company’s Report System
(1) Does the Company have a specific report and reward system stipulated, a convenient report channel established and a responsible staff designated to handle the individual being reported?</td><td>V</td><td></td><td>(1)The Company has established the "Investigation Standards for Reporting Matters" and the audit office is responsible for accepting reports and publishing the measures on the website to effectively implement the reporting and appeal system. If there is a violation of the rules of honest operation handle in accordance with the Company's disciplinary regulations.</td><td>No significant difference.</td></tr>
<tr><td>(2) Has the Company established standard operating procedures for investigations on reports, follow-up measures to be taken after the investigation is completed, and related confidentiality mechanisms?</td><td>V</td><td></td><td>(2)The Company has established the "Investigation Standards for Reporting Matters", which stipulates that company personnel have the obligation to report, and set the procedures and confidentiality mechanisms for accepting cases. In addition, the Company has a website and employee mailbox to accept reports.</td><td>No significant difference.</td></tr>
<tr><td>(3) Has the Company taken proper measures to protect the whistle-blowers from suffering any consequence of reporting an incident?</td><td>V</td><td></td><td>(3)The Company has a protection policy to protect whistleblowers, which are regulated in the "Investigation Standards for Reporting Matters"</td><td>No significant difference.</td></tr>
<tr><td>4.Enhanced information disclosure
(1) Does the Company have the contents of corporate management and its implementation disclosed on the website and MOPS?</td><td>V</td><td></td><td>The company's "Ethical Corporate Management Best Practice Principles " and the implementation of integrity management have been disclosed on the official website and MOPS.</td><td>No significant difference.</td></tr>
<tr><td colspan="5">5.If the Company has established code of integrity management based on “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”, please describe any discrepancy between the principles and their implementation：The Company has established the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct ", there is no difference between the integrity management operation situation and the standard content.</td></tr>
</table>

Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/ GTSM-Listed Companies and the reasons
	Yes	No	Summary description	

6.Other vital information that helps to understand the practice of business integrity of the Company：

(1)The Company has set up an "Integrity Management Promotion Team" responsible for the formulation and supervision of the integrity management policy, and reports to the Board of Directors at least once a year, most recently on May 6, 2025.

The operation and implementation of integrity management in 2025 are as follows:

A. Continue to promote and implement business integrity policy.

In 2025, the Company continue to promote business integrity policy and announce the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" approved by the Board of Directors on the Company website for colleagues and external relations to refer to. The Company also conduct employee education and training to promote integrity policies and relevant specifications.

B. Carry out risk assessment operations and implementation checks.

Conduct annual risk assessment operations and incorporate them into the risk assessment of integrity management.

The indicators are evaluated, and the auditing office summarizes the evaluation results, analyzes and schedules audits for projects with higher risks.

In 2025, based on the results of the risk assessment, the verification of integrity management has been completed.

C. Implementation of avoidance of conflict of interests

In 2025, the Board of Directors has implemented interest recusal. Directors and managers who have interests in the proposal have recused themselves from the discussion and voting of the proposal.

D. Conduct business activities based on the principle of good faith management.

Set up "Supplier Management Procedures" and "Supplier Annual Appraisal Form" to engage in business activities.

All business transaction must be reviewed and approved by the Company, and the cooperating suppliers/outsourcers shall be regularly audited and evaluated. Supplier annual assessment has been indeed completed.

E. Reporting mailbox.

Winmate has formulated the "Reporting Matters Investigation Operation Standard" and has a reporting mailbox. No responses regarding illegal or dishonest behavior were received in 2025.

F. No major violations and penalties

In 2025 , there were no major.

(2)The Company has established the "Ethical Corporate Management Best Practice Principles " and " Procedures for Ethical Management and Guidelines for Conduct ", which clearly stipulates the integrity management practices and the plan to prevent dishonest behavior, including relevant operating procedures and behavior guidelines, etc., covering the following areas.

A. Do not offer, request or accept improper benefits to customers, suppliers or other interested parties.

B. The provision of political contributions shall comply with the Political Contribution Law and relevant internal operating procedures of the Company.

C. Charitable donations or sponsorships should comply with

D. Do not offer or accept, directly or indirectly, any unreasonable gift, entertainment or other improper advantage.

E. Develop and implement the management, preservation and confidentiality procedures for the Company's business secrets, trademarks, patents, works and other intellectual property, and regularly review the implementation results.

F. Conduct business in accordance with fair trade laws and relevant competition regulations.

G. In the process of product development, procurement, manufacturing or sales, relevant domestic and foreign regulations should be followed to ensure the transparency and security of product information.

H. Regularly hold integrity management training courses and publicity.

2.2.8 Other information that facilitates the understanding in the Company's corporate governance should be also disclosed:

For other corporate governance information, please refer to the company's website - http://www.winmate.com.

2.2.9 Execution status of internal control system that should be disclosed：

A. Statement of internal control system：

The 2025 Internal Control System Statement has been published on MOPS at https://mopsov.twse.com.tw/nas/cont06/c3416114011150316.pdf

B. If the Company has entrusted an accountant to review the internal control system, it should disclose the accountant's review report: none.

2.2.10 Resolutions of the Board of Directors' Meeting and the General Shareholders' Meeting:

A. Important resolutions of the regular shareholders' meeting on May 30, 2025

Major resolutions	Status of implementation
(1) Adoption of 2024 Business Report and Financial Statements	Voted and approved as proposed. Act in accordance with the resolution.
(2) Adoption of the Proposal for Distribution of 2024 Profits	Voted and approved as proposed. The Chairman had set the dividend baseline date at July 6, 2025, and dividends were entirely paid on July 25, 2025. (To distribute cash dividends at NT$4.5 per share)
(3) Amendment to the Articles of Incorporation.	The execution is carried out in accordance with the resolution, and the amended version is disclosed on the corporate website.
(4) Amendment to the Procedures for Acquisition or Disposal of Assets.	The execution is carried out in accordance with the resolution, and the amended version is disclosed on the corporate website.
(5) Election of Directors.	The 13th term of Directors was elected via ballot, with a total of 9 seats (including 3 Independent Directors) for a three-year term. The list of elected directors was publicly announced in accordance with regulations, and the registration of corporate changes with the Ministry of Economic Affairs (MOEA) has been completed.
(6) Release of Non-Competition Restrictions on Newly Elected Directors.	The execution is carried out in accordance with the resolution, and relevant information is disclosed on the Market Observation Post System (MOPS).

B. Important resolutions and implementation by the Board of Directors

Date	Important Resolutions
2025.01.14	1. Reported the progress of greenhouse gas inventory and verification. 2. Reported the intellectual property management plan and implementation in 2024. 3. Approved the 2025 budget. 4. Approved the 2024 managerial officers' year-end bonus. 5. Approved the establishment of a subsidiary in India and appointed

Date	Important Resolutions
	representatives to its board of directors. 6. Approved the revised version of the 2023 Sustainability Report. 7. Approved to extend the credit line of bank loans.
2025.02.25	1. Reported the 2024 performance evaluation results of the Board of Directors and functional committees. 2. Report on the Company's "Pre-approval Non-Confirmed Services Policy". 3. Approved the acquisition of Primelco System Device (PSD) and Primelco Visual Data (PVD) 4. Approved to issue the 2024 Internal Control System Statement. 5. Approved the 2024 distributable compensation for directors and employees. 6. Approved the 2024 Business Report and Financial Statements. 7. Approved the 2024 Dividend Distribution. 8. Approved the Company's intention to issue cash dividends with capital reserves. 8. Approved the convening the 2023 Annual General Shareholders' Meeting. 9. Approval of the re-election and nomination of directors. 10. Approval of lifting the non-compete restrictions on new directors. 11. Approved the convening the 2025 Annual General Shareholders' Meeting. 12. Approve the nomination of directors by shareholders holding more than 1%s. 13. Approval of the amendment to the Articles of Incorporation. 14. Approval of investment in Beijing Business Star Venture Capital.
2025.05.06	1. Reported the progress of greenhouse gas inventory and verification. 2. Reported the implementation of integrity management in 2024. 3. Approved the Consolidated Financial Statements for 2025 Q1. 4. Approval of the proposal to establish a joint venture in Morocco 5. Approved to extend the credit line of bank loans. 6. Approved the renewal of the bank's derivatives trading quota.
2025.05.28	1. Approval of the election of the Company's Chairman. 2. Approval of the appointment of members to the Remuneration Committee. 3. Approval of the enactment of the "Organizational Charter of the Sustainability Development Committee." 4. Approval of increasing the equity acquisition percentage for Primelco System Device (PSD) and Primelco Visual Data (PVD) from 50%–60% to 100%. 5. Approval of the appointment of representatives to serve as Directors of Primelco System Device (PSD) and Primelco Visual Data (PVD). 6. Approval of the adjustment of bank credit lines.
2025.08.05	1. Reported the progress of greenhouse gas inventory and verification. 2. Approved the Consolidated Financial Statements for 2025 Q2. 3. Approved the 2024 Annual Directors Remuneration Distribution Proposal. 4. Approved the 2024 Annual Employees Remuneration Distribution Plan for Managers. 5. Approval of the 2024 Sustainability Report preparation and the progress of sustainability development initiatives. 6. Approval of the establishment of the Sustainability Development

Date	Important Resolutions
	Committee and the appointment of its members. 7. Approval of the enactment of the "Organizational Charter of the Nomination Committee."
2024.11.05	1. Reported the progress of greenhouse gas inventory and verification. 2. Report on the Corporate Value Enhancement Plan. 3. Reported the communication with interested party. 4. Report on the implementation of risk management in 2025. 5. Report the Directors' Liability Insurance. 6. Approved Consolidated Financial Statements for 2025 Q3. 7. Approved 2026 Internal Audit Plan. 8. Approved the assessment of the independence and suitability of CPAs in 2026. 9. Approved the appointment of CPAs for 2026 Financial Statements 10. Approval of the establishment of the Nomination Committee and the appointment of its members. 11. Approval of the proposed investment in iMozen Group INC. 12. Approval of the amendment to the "Procedures for Distribution of Employee Compensation." 13. Approval of the amendment to the "Regulations Governing the Issuance and Conversion of the 3rd Domestic Unsecured Convertible Bonds." 14. Approval of the record date for capital increase through the conversion of the 3rd domestic unsecured convertible bonds into common shares. 15. Approval of the record date for capital increase through the exercise of employee stock options for common shares.
2025.01.27	1. Approved the 2025 budget. 2. Approval of the year-end bonus distribution for the General Manager for 2025. 3. Approved the 2025 budget. 4. Approval of the record date for capital increase through the exercise of employee stock options for common shares. 5. Approval of the record date for capital increase through the conversion of the 3rd domestic unsecured convertible bonds into common shares. 6. Approval of the amendment to the "Regulations Governing the Issuance and Conversion of the 3rd Domestic Unsecured Convertible Bonds." 7. Approval of the amendment to the "Procedures for Distribution of Employee Compensation." 8. Approved to extend the credit line with CTBC Bank.
2025.02.24	1. Approval of the 2024 self-assessment of the internal control system and the issuance of the "Statement on Internal Control System." 2. Approval of the distribution of 2025 remuneration for employees and Directors. 3. Approval of the 2025 Business Report and Financial Statements. 4. Approval of the 2025 earnings distribution proposal. 5. Approval of the proposal for capital increase through capitalization of capital surplus. 6. Approval of the convening of the 2026 Annual General Meeting of Shareholders. 7. Approval of the establishment of Winmate Korea Co., Ltd. and the appointment of its representative Directors.
2025.04.09	1. Approval of the amendment to the 2nd domestic unsecured convertible bond project plan. 2. Approval of the assessment that the Company's overdue accounts

Date	Important Resolutions
	receivable (including related and non-related parties) outstanding for more than three months, despite their significant amounts or special nature, as well as other receivables, do not constitute "loans to others." 3. Approval of the proposed investment to establish "U-M INC." 4. Approval of the record date for capital increase through the exercise of employee stock options for common shares. 5. Approval of the record date for capital increase through the conversion of the 3rd domestic unsecured convertible bonds into common shares. 6. Approval of the convening of the 2026 Annual General Meeting of Shareholders.

2.2.11 If the directors or supervisors have different opinions on the resolutions reached by the Board of Directors with a record or written statement made in the most recent year and up to the printing date of the annual report, please state the content of the opinion: None.

2.3 Information Regarding the Company’s Audit Fees

Accounting Firm	Name of CPA	Period Covered by CPA’s Audit	Audit Fee	Non-audit Fee	Total	Remarks
Ernst & Young	Cheng, Ching-Piao	2025.01.01~ 2025.12.31	2,316	1,241	3,557	Note1
	Fuh, Wen-Fun	2025.01.01~ 2025.12.31				

Note 1: Non-audit fee such as audit of corporate income tax, transfer pricing report, translation of English financial report etc.

2.3.1 If the Company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year: None.

2.3.2 If the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more: None.

2.4 Information on replacement of CPA：None.

2.5 The Company's Chairman, General Manager, Officers in charge of Financial or Accounting Affairs has served in Its Certified Public Accountant Firm or Its Affiliated Enterprise for the most recent fiscal year: None.

2.6 Change in shares held and pledged by Directors, Supervisors, Managers, and Major Shareholders Holding over 10% of outstanding shares in the most recent year and up to the publication of the annual report.

2.6.1 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

Unit: Shares

Title	Name	2025		As of March 31, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)

Chairman & Officer of R&D Division	Premier Touch Corporation	0	300,000	0	0
	Representative: Ken Lu	0	0	0	0
Director & Vice President	Kevin Yeh	0	0	0	0
Director	Onyx Healthcare Inc.	0	0	0	0
	Representative: Yung-Shun, Chuang	0	0	0	0
Director	JuiHai Investment Co., Ltd.	0	0	0	0
	Representative： Fu-Chun Chuang	0	0	0	0
Director	Advantech Co., Ltd.	(274,000)	0	0	0
	Representative： Wei-Chih,, Liu	0	0	0	0
Director	Wei-Sheng, Wang	0	0	0	0
Independent Director	Tung-Lai, Hu	0	0	0	0
Independent Director	Min-Chow, Hong	0	0	0	0
Independent Director	Wen-Yi, Chu	0	0	0	0
General Manager	Allan Lin	0	0	0	0
Vice President of General Administration Division & Officer of Financial	Jeffrey Yen	0	0	0	0
Senior Director of the Manufacturing Division	Shelly Chen	0	0	0	0
Accounting Officer	Eddie Liu	0	0	0	0
Major Shareholder	Onyx Healthcare Inc.	0	0	0	0
Major Shareholder	Advantech Co., Ltd.	(274,000)	0	0	0

2.6.2 Shares Trading with Related Parties : None.

2.6.3 Shares Pledge with Related Parties : None.

2.7 Relationship among the Top Ten Shareholders

As of March 22, 2026 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	
Advantech Co., Ltd.	11,726,000	14.57	0	0.00	0	0.00	None	None	-
Representative： K. C. Liu	0	0.00	0	0.00	0	0.00	None	None	-
Onyx Healthcare Inc.	10,244,000	12.73	0	0.00	0	0.00	JuiHai Investment Co., Ltd.	Representative of the mentioned company	-
Representative： Yung-Shun, Chuang,	0	0.00	0	0.00	0	0.00	Hui-Mei, Huang	Spouses	-
IBase Technology Inc.	4,947,097	6.15	0	0.00	0	0.00	None	None	-

Representative：Chiu-Shi, Lin	0	0.00	0	0.00	0	0.00	None	None	-
JuiHai Investment Co., Ltd.	4,300,000	5.34	0	0.00	0	0.00	Onyx Healthcare Inc.	Representative of the mentioned company	-
Representative：Hui-Mei, Huang	0	0.00	0	0.00	0	0.00	Yung-Shun, Chuang	Spouses	-
Premier Touch Corporation	3,159,000	3.92	0	0.00	0	0.00	None	None	-
Representative：Ku-Ching, Lu	1,177,226	1.46	41,022	0.05	0	0.00	Ku-Ching, Lu	The Company chairman	-
Ching-Fa, Yeh	1,950,085	2.42	0	0.00	0	0.00	None	None	-
Ru-Yong, Liu	1,600,000	1.99	1,100,000	1.37	0	0.00	Bi-Ling, Liu	Spouses	-
Ku-Ching, Lu	1,177,226	1.46	41,022	0.05	0	0.00	Premier Touch Corporation	The Company chairman	-
Bi-Ling, Liu	1,100,000	1.37	1,600,000	1.99	0	0.00	Ru-Yong, Liu	Spouses	-
Wei-Sheng, Wang,	1,069,051	1.33	252,665	0.31	0	0.00	None	None	-

2.8 The number of Shares of an Enterprise held by the Company, the Company's Directors, Supervisors and Officers and the Enterprises Controlled by the Company Directly or Indirectly, and the Consolidated Shareholding Percentage.

Unit: shares / Thousands ; %

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
WinMate Automation Technology (SuZhou) Co., Ltd	- (Note 1)	100	0	0	- (Note 2)	100
TTX Canada INC	800 (preferred shares)	100	0	0	800 (preferred shares)	100
WinMate Communication US Inc.	350	100	0	0	350	100
TL Electronic GmbH	- (Note 1)	80	0	0	- (Note 1)	80
Winmate India Private Limited	3,060	100	0	0	3,060	100
Primelco System Device AG	2	100	0	0	2	100
Primelco Visual Data AG	2	100	0	0	2	100
Winmate Korea Co., Ltd.	100	100	0	0	100	100
iMozen Group INC	2,501	17.91	0	0	2,501	17.91

Note 1：Limited liability company

III. Funding Status

3.1 Capital and Shares

3.1.1 Issued shares

Unit : Shares; NTD

Month / Year	Par Value (NT$)	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Capital increased by assets other than cash	Others
01.1996	10	625,000	6,250,000	625,000	6,250,000	Company incorporation-6,250,000	None	Note 1
08.1997	10	2,000,000	20,000,000	2,000,000	20,000,000	Capitalization by cash 13,750,000	None	Note 2
05.1998	10	1,200,000	12,000,000	1,200,000	12,000,000	Capitalization amounting to 8,000,000	None	Note 3
04.2000	10	3,000,000	30,000,000	3,000,000	30,000,000	Capitalization by cash 11,000,000 Capitalization by earnings 7,000,000	None	Note 4
06.2000	10	5,000,000	50,000,000	5,000,000	50,000,000	Capitalization by cash 20,000,000	None	Note 5
07.2001	10	6,000,000	60,000,000	6,000,000	60,000,000	Capitalization by cash 10,000,000	None	Note 6
01.2003	10	8,000,000	80,000,000	8,000,000	80,000,000	Capitalization by cash 20,000,000	None	Note 7
05.2004	10	15,000,000	150,000,000	12,800,000	128,000,000	Capitalization by cash 32,000,000 Capitalization by earning 16,000,000	None	Note 8
06.2005	10	13,550,000	135,500,000	12,800,000	128,000,000	—	None	Note 9
08.2005	10	35,000,000	350,000,000	15,680,000	156,800,000	Capitalization by earning 19,200,000 Capitalization by paid-in capital 6,400,000 Capitalization by employee bonus 3,200,000	None	Note 10
01.2006	10	35,000,000	350,000,000	16,002,000	160,020,000	ESO conversion amounting to 3,220,000	None	Note 11
10.2006	10	35,000,000	350,000,000	20,446,420	204,464,200	Capitalization by earning 33,604,200 Capitalization by employee bonus 10,840,000	None	Note 12
02.2007	10	35,000,000	350,000,000	20,483,420	204,834,200	ESO conversion amounting to 370,000	None	Note 13
07.2007	10	35,000,000	350,000,000	25,784,938	257,849,380	Capitalization by earning 43,015,180 Capitalization by employee bonus 10,000,000	None	Note 14
10.2007	10	35,000,000	350,000,000	29,984,938	299,849,380	Capitalization by cash 42,000,000	None	Note 15
02.2008	10	35,000,000	350,000,000	30,055,938	300,559,380	ESO conversion amounting to 710,000	None	Note 16
04.2008	10	35,000,000	350,000,000	30,172,938	301,729,380	ESO conversion amounting to 1,170,000	None	Note 17
08.2008	10	100,000,000	1,000,000,000	37,709,434	377,094,340	Capitalization by earning 66,974,960	None	Note 18

						Capitalization by employee bonus 8,390,000		
02.2009	10	100,000,000	1,000,000,000	36,763,434	367,634,340	Cancellation of treasury shares amounting to 9,460,000	None	Note 19
07.2009	10	100,000,000	1,000,000,000	42,197,249	421,972,490	Capitalization by earning 54,338,150	None	Note 20
07.2010	10	100,000,000	1,000,000,000	43,034,434	430,304,340	Capitalization by earning 8,331,850	None	Note 21
01.2011	10	100,000,000	1,000,000,000	43,047,990	430,470,990	Conversion of convertible bond 166,650	None	Note 22
04.2011	10	100,000,000	1,000,000,000	43,284,829	432,848,290	Conversion of convertible bond 7,757,300 Cancellation of treasury shares amounting to 5,380,000	None	Note 23
07.2011	10	100,000,000	1,000,000,000	45,449,070	454,490,700	Capitalization by earning 21,642,410	None	Note 24
08.2012	10	100,000,000	1,000,000,000	46,340,351	463,403,510	Capitalization by earning 8,912,810	None	Note 25
08.2013	10	100,000,000	1,000,000,000	48,613,119	486,131,190	Capitalization by earning 22,727,680	None	Note 26
10.2013	10	100,000,000	1,000,000,000	50,908,952	509,089,520	Conversion of convertible bond 22,468,330 ESO conversion amounting to 490,000	None	Note 27
02.2014	10	100,000,000	1,000,000,000	51,049,952	510,499,520	ESO conversion amounting to 1,410,000	None	Note 28
08.2014	10	100,000,000	1,000,000,000	56,066,447	560,664,470	Capitalization by earning 50,164,950	None	Note 29
09.2014	10	100,000,000	1,000,000,000	61,066,447	610,664,470	Capitalization by cash 50,000,000	None	Note 30
11.2014	10	100,000,000	1,000,000,000	60,181,447	601,814,470	Cancellation of treasury shares amounting to 8,850,000	None	Note 31
11.2017	10	100,000,000	1,000,000,000	72,181,447	721,814,470	Offering new shares through private placement amount to 120,000,000	None	Note 32
02.2020	10	100,000,000	1,000,000,000	72,187,947	721,879,470	ESO conversion amounting to 65,000	None	Note 33
11.2020	10	100,000,000	1,000,000,000	72,365,947	723,659,470	ESO conversion amounting to 1,780,000	None	Note 34
03.2021	10	100,000,000	1,000,000,000	72,465,947	724,659,470	ESO conversion amounting to 1,000,000	None	Note 35
05.2021	10	100,000,000	1,000,000,000	72,475,947	724,759,470	ESO conversion amounting to 100,000	None	Note 36
11.2021	10	100,000,000	1,000,000,000	72,505,947	725,059,470	ESO conversion amounting to 300,000	None	Note 37
02.2022	10	100,000,000	1,000,000,000	72,538,947	725,389,470	ESO conversion amounting to 330,000	None	Note 38
06.2022	10	100,000,000	1,000,000,000	72,617,447	726,174,470	ESO conversion amounting to 785,000	None	Note 39
01.2023	10	100,000,000	1,000,000,000	73,204,252	732,042,520	Conversion of convertible bond 5,868,050	None	Note 40
05.2023	10	100,000,000	1,000,000,000	76,302,197	763,021,970	Conversion of convertible bon30,979,450	None	Note 41
08.2023	10	100,000,000	1,000,000,000	76,832,998	768,329,980	Conversion of convertible bon5,308,010	None	Note 42
12.2023	10	100,000,000	1,000,000,000	78,204,818	782,048,180	Conversion of convertible bon13,718,200	None	Note 43

03.2024	10	100,000,000	1,000,000,000	78,321,941	783,219,410	Conversion of convertible bon 1,171,230	None	Note 44
05.2024	10	100,000,000	1,000,000,000	79,746,502	797,465,020	Conversion of convertible bon 14,245,610	None	Note 45
07.2025	10	150,000,000	1,500,000,000	79,746,502	797,465,020	-	None	Note 46
12.2025	10	150,000,000	1,500,000,000	80,432,135	804,321,350	Conversion of convertible bon 5,806,330 ESO conversion amounting to 1,050,000	None	Note 47
03.2026	10	150,000,000	1,500,000,000	80,491,983	804,919,830	Conversion of convertible bon 503,480 ESO conversion amounting to 95,000	None	Note 48

Note 1：(85) Build 1 No. 85257074 Letter date Jan 23, 1996.
Note 2：(86) Build 1 No. 86310828 Letter date Aug 4, 1997.
Note 3：(87) Build 3 No. 162700 Letter date May 11, 1998.
Note 4：(89) Jin-Zhong-Zi No. 413206 Letter date Apr 20, 2000.
Note 5：(89) Jin-Zhong-Zi No. 436313 Letter date Jun 2, 2000.
Note 6：(90) Jin-Zhong-Zi No. 250836 Letter date Jul 19, 2001.
Note 7：(92) Jin-Zhong-Zi No. 154747 Letter date Jan 10, 2003.
Note 8：Jin-Shou-Zhong-Zi No. 09332174710 Letter date May 28, 2004.
Note 9：Jin-Shou-Zhong-Zi No. 09432340190 Letter date Jun 23, 2005.
Note 10：Jin-Shou-Zhong-Zi No. 09432682960 Letter date Aug 18, 2005.
Note 11：Jin-Shou-Zhong-Zi No. 09531613070 Letter date Jan 23, 2006.
Note 12：Jin-Shou-Zhong-Zi No. 09532928430 Letter date Oct 02, 2006.
Note 13：Jin-Shou-Zhong-Zi No. 09631648390 Letter date Feb 05, 2007.
Note 14：Jin-Shou-Zhong-Zi No. 09632506390 Letter date Jul 25, 2007.
Note 15：Jin-Shou-Zhong-Zi No. 09632845950 Letter date Oct 02, 2007.
Note 16：Jin-Shou-Zhong-Zi No. 09731723600 Letter date Feb 19, 2008.
Note 17：Jin-Shou-Zhong-Zi No. 09732094600 Letter date Apr 17, 2008.
Note 18：Jin-Shou-Zhong-Zi No. 09732843220 Letter date Aug 11, 2008.
Note 19：Jin-Shou-Zhong-Zi No. 09831703640 Letter date Feb 12, 2009.
Note 20：Jin-Shou-Zhong-Zi No. 09832715340 Letter date Jul 23, 2009.
Note 21：Bei-Fu-Jing-Deng-Zi No. 0993141549 Letter date Jul 22, 2010.
Note 22：Bei-Fu-Jing-Deng-Zi No. 1005003989 Letter date Jan 19, 2011.
Note 23：Bei-Fu-Jing-Deng-Zi No. 1005022614 Letter date Apr 19, 2011.
Note 24：Bei-Fu-Jing-Deng-Zi No. 1005046941 Letter date Jul 29, 2011.
Note 25：Bei-Fu-Jing-Deng-Zi No. 1015049832 Letter date Aug 09, 2012.
Note 26：Bei-Fu-Jing-Si-Zi No. 1025049417 Letter date Aug 13, 2013.
Note 27：Jin-Shou-Shang-Zi No. 10201219710 Letter date Oct 29, 2013.
Note 28：Jin-Shou-Shang-Zi No. 10301019050 Letter date Feb 06, 2014.
Note 29：Jin-Shou-Shang-Zi No. 10301166700 Letter date Aug 14, 2014.
Note 30：Jin-Shou-Shang-Zi No. 10301201720 Letter date Sep 25, 2014.
Note 31：Jin-Shou-Shang-Zi No. 10301239960 Letter date Nov 25, 2014.
Note 32：Jin-Shou-Shang-Zi No. 10601160310 Letter date Nov 24, 2017.
Note 33：Jin-Shou-Shang-Zi No. 10901013890 Letter date Feb 12, 2020.
Note 34：Jin-Shou-Shang-Zi No. 10901214540 Letter date Nov 23, 2020.

Note 35：Jin-Shou-Shang-Zi No. 11001022490 Letter date Mar 4, 2021.
Note 36：Jin-Shou-Shang-Zi No. 11001083540 Letter date May 19, 2021.
Note 37：Jin-Shou-Shang-Zi No. 11001208880 Letter date Nov 11, 2021.
Note 38：Jin-Shou-Shang-Zi No. 11101016470 Letter date Feb 17, 2022.
Note 39：Jin-Shou-Shang-Zi No. 11101084660 Letter date May 31, 2022.
Note 40：Jin-Shou-Shang-Zi No. 11230011250 Letter date Jan 19, 2023.
Note 41：Jin-Shou-Shang-Zi No. 11230082030 Letter date May 11, 2023.
Note 42：Jin-Shou-Shang-Zi No. 11230158100 Letter date Aug 18, 2023.
Note 43：Jin-Shou-Shang-Zi No. 11230230620 Letter date Dec 12, 2023.
Note 44：Jin-Shou-Shang-Zi No. 11330027510 Letter date Mar 01, 2024.
Note 45：Jin-Shou-Shang-Zi No. 11330081510 Letter date May 27, 2024.
Note 46：Jin-Shou-Shang-Zi No. 11430088250Letter date Jul 17, 2025.
Note 47：Jin-Shou-Shang-Zi No. 11430183340 Letter date Dec 11, 2025.
Note 48：Jin-Shou-Shang-Zi No. 11530018150 Letter date Mar 4, 2026.

As of March 22, 2026 Unit: Shares

Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total Shares	
Registered common shares	80,491,983 (TWSE)	69,508,017	150,000,000	None

Note：The issued shares did include the number of 1,786 converted by convertible bond. As of the date of publication, the change registration has not been completed.

Information of shelf registration : NA

3.1.2 List of Major Shareholders

As of March 22, 2026

Shareholder's Name	Shareholding	
	Shares	Percentage
Advantech Co., Ltd.	11,726,000	14.57
Onyx Healthcare Inc.	10,244,000	12.73
IBase Technology Inc.	4,947,097	6.15
JuiHai Investment Co., Ltd.	4,300,000	5.34
Premier Touch Corporation	3,159,000	3.92
Kevin Yeh	1,950,085	2.42
Ru-Yong, Liu	1,600,000	1.99
Ku-Ching, Lu	1,177,226	1.46
Bi-Ling, Liu	1,100,000	1.37
Wei-Sheng, Wang	1,069,051	1.33

3.1.3 Dividend Policy and Execution Status:

A. The Company's dividend policy

The Company shall, after all taxes dues have been paid and its losses have been covered and at the time of allocating surplus profits, first set aside 10% of such profits as a legal reserve. However when the legal reserve amount has reached the one of the paid-in capital of the

Company, this is not apply. In addition, the Company may appropriate or reverse the special reserve as required for the operation and subject to the laws. The Board of Directors shall draft the proposal for surplus distribution. Such surplus is distributable by a resolution adopted by the shareholders' meeting if adopt distribution approach in the form of shares, and a resolution adopted by the Board of Directors if adopting the approach in cash.

In accordance with the provisions of Paragraph 5 of Article 240 of the Company Law, when the Company distributes dividends and bonuses or statutory surplus reserves and capital reserves in cash, the Board of Directors shall be authorized to make a resolution (two-thirds or more of the directors are present, and a majority of the consent) and report to the shareholders meeting.

The Company's dividend policy is formed under the consideration of its future sales and operation status and funding demands planning and profits as well as the cash flow demands of shareholders to distribute at least 20%(include) of available profits for revenue allocation as dividends to shareholders annually; and among them, the distribution of cash dividends shall not be less than 10%(include) of the total dividend distribution amount of that particular year. However, the actual distribution ratio depends on the actual profitability and operating conditions of the year, and is approved by the shareholders meeting.

B. Earnings distribution proposed for current year's shareholder meeting

Dividends proposed for the upcoming shareholder meeting are based on the earnings appropriation plan resolved during the Board of Directors meeting date Feb 24, 2026, and include cash distribution of NT$410,203,889 at NT$5.10, and need to be 2026 Approved by the shareholders meeting on May 20, 2026. Dividend payout will be adjusted based on treasury stock buyback or ESO or conversion of Convertible Bond. According to Shareholders' resolution authorize the Chairman to adjust the payout ratio based on shareholders' meeting.

The dividend distribution from year 2020 to 2024 is as below:

Year	Cash distributed		Stock dividend
	Cash dividend	Capital surplus	
2021	3.5	1.0	0.0
2022	4.0	1.0	0.0
2023	4.2	1.0	0.0
2024	4.5	1.0	0.0
2025	5.1	0.0	0.5

3.1.4 Explanation to expected material changes in dividend policy: None.

3.1.5 Employees and Directors remuneration

A. Corporate Charter-Article 23

The Company may, by a resolution adopted by the Board of Directors, have the profit value 5%~15% of total Company's surplus(is any) distributable as employees' compensation distributed in the form of shares or in cash. The entitles transferees who receive the compensation include the employees of parents or subsidiaries of the Company meeting certain specific requirements. The remunerations for directors with maximum value as 2% of the above-mentioned Company's surplus may be distributable by a resolution adopted by the Board of Directors.

The Company's employee remuneration distribution framework is structured upon the results of employee performance appraisals, with the objective of incentivizing all personnel, fostering internal cohesion, and collaboratively achieving the Company's operational targets. Pursuant to the Company's Articles of Incorporation, in the event the Company records a profit for the fiscal year, no less than 5% and no more than 15% of the said profit shall be appropriated as employee remuneration. Furthermore, the Board of Directors may resolve to allocate no more than 2% of the aforementioned profit as directors' remuneration. Additionally, from the total employee remuneration aforementioned, an allocation of no less than 20% shall be prioritized for distribution to entry-level employees.

In 2025, the Company disbursed an actual total of NT$25,314,701 as remuneration to entry-level employees for the 2024 fiscal year, constituting 32.9% of the total appropriated employee remuneration.

The proposed bonus to employees and remuneration to directors and supervisors should be presented in the shareholders' meeting for a resolution.

B. The estimation base for the distribution of remuneration to employees and directors and Supervisors, the calculating basis for the distribution of stock dividends, and the accounting process for the difference between the actual amount distributed and the estimated amount:

The estimated amount of remuneration for employees and directors in the current period is based on the amount that may be issued in accordance with the Company's articles of association and past experience; after the end of the year, when there is a significant change in the amount of payment that has been resolved by the Board of Directors before the issuance of the consolidated financial report. The change adjusts the original annual expenses. After the consolidated financial report is approved and issued, if the amount still changes, it will be treated according to the change in accounting estimates, and the adjustment will be recorded in the next year.

C. Remuneration passed by the Board of Directors

(A)The Remuneration Committee of the Company approved the employee remuneration distribution plan of 2025, with a cash remuneration of NT$81,175,420, which was discussed and approved by the Board of Directors on Feb 24, 2026.

(B)The Remuneration Committee of the Company approved the remuneration distribution plan of 2025 for directors. The remuneration for directors was NT$13,881,576, which was discussed and approved by the Board of Directors on Feb 24, 2026.

(C)Percentage of employee remuneration paid in shares, relative to current net income and total employee remuneration: None of the employee remuneration of 2025 was paid in shares, hence not applicable.

(D)The calculated earnings per share after considering the proposed allotment of remuneration for employees and directors: Since the remuneration of employees and the remuneration of directors and supervisors have been expensed, the after-tax earnings per share is NT$7.39.

D. The distribution of the 2024 earnings as employee bonus and remuneration to directors：

(A)The distribution of the annual employee bonus and remuneration to directors is as follows：

Employees Cash dividend：NT$77,049,213

Remuneration to directors：NT$13,408,858

(B)If the amount referred to above differs from the employee bonus and remuneration to directors recognized, please state the number of differences, causes of differences, and the treatment scenarios: The difference in employee remuneration due to employee resignation, amounting to NT$ 7,333, has been listed as other income in the year of payment.

3.1.6 Buy-back of Treasury Stock: None.

3.2 Corporate Bonds

3.2.1 Issuance of Corporate Bonds

As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities

<table>
<tr><th colspan="2">Corporate Bond Type</th><th>3rd Domestic Unsecured Convertible Bond</th></tr>
<tr><td colspan="2">Issue date</td><td>Jan 25, 2024</td></tr>
<tr><td colspan="2">Denomination</td><td>NT$100,000</td></tr>
<tr><td colspan="2">Issuing and transaction location</td><td>Taiwan</td></tr>
<tr><td colspan="2">Issue price</td><td>NT$100 (issue price)</td></tr>
<tr><td colspan="2">Total price</td><td>NT$500,000,000</td></tr>
<tr><td colspan="2">Coupon rate</td><td>0%</td></tr>
<tr><td colspan="2">Tenure</td><td>3 years
Maturity：Jan 25, 2027</td></tr>
<tr><td colspan="2">Guarantee agency</td><td>None</td></tr>
<tr><td colspan="2">Consignee</td><td>Taipei Fubon Commercial Bank Co., Ltd.</td></tr>
<tr><td colspan="2">Underwriting institution</td><td>Fubon Securities Co., Ltd.</td></tr>
<tr><td colspan="2">Certified lawyer</td><td>N/A</td></tr>
<tr><td colspan="2">CPA</td><td>N/A</td></tr>
<tr><td colspan="2">Repayment method</td><td>One-time payment of face value in cash within ten business days after maturity.</td></tr>
<tr><td colspan="2">Outstanding principal</td><td>NT$419,700,000</td></tr>
<tr><td colspan="2">Terms of redemption or advance repayment</td><td>Please refer to the Company's the 3rd domestic issuance of unsecured conversion of corporate bond and conversion measures"</td></tr>
<tr><td colspan="2">Restrictive clause</td><td>None</td></tr>
<tr><td colspan="2">Name of credit rating agency, rating date, rating of corporate bonds</td><td>None</td></tr>
<tr><td rowspan="2">Other rights attached</td><td>As of the printing date of this annual report, converted amount of (exchanged or subscribed) ordinary shares, GDRs or other securities</td><td>NT$0</td></tr>
<tr><td>Issuance and conversion (exchange or subscription) method</td><td>Other rights attached</td></tr>
<tr><td colspan="2">Issuance and conversion, exchange or subscription method, issuing condition dilution, and impact on existing shareholders' equity</td><td>Please refer to page 80~84 of the prospectus for the Company's 3rd issuance of domestic unsecured convertible bond.</td></tr>
<tr><td colspan="2">Transfer agent</td><td>N/A</td></tr>
</table>

3.2.2 Convertible Corporate Bonds

Type of corporate bonds		3rd Domestic Unsecured Convertible Bond		
Item \ Fiscal Year		2024	2025	As of March 31, 2026 in the current fiscal year
Market price of convertible corporate bonds	Maximum	NT129.20	165.00	132.95
	Minimum.	110.00	107.30	119.50
	Average	119.30	135.77	125.61
Conversion price		132.30 (Note1)	132.30(Note2)	127.10
Issue (transaction) date and conversion price at issuance		January 25, 2024 NT$136.80		
Method for performance of conversion obligations		Price anti-dilution clause		

Note1：The conversion price of the 3nd domestic unsecured convertible bond was adjusted to 132.30 on July 6, 2024 due to the distribution of cash dividends.

Note2：The conversion price of the 3nd domestic unsecured convertible bond was adjusted to 127.10 on July 6, 2025 due to the distribution of cash dividends.

3.3 Preference Shares: None.

3.4 Global Depository Receipts: None.

3.5 Employee Stock Options

3.5.1 Status of unexpired employee stock options

As of March 31, 2026

Type of Stock Option	2022 Employee Stock Options	
Effective registration date and total number of units	November 29, 2022 1,000 Units	
Issue date	August 9, 2023	November 22, 2024
Number of units issued	720 units	280 units
Number of units still available for issuance	0 units	0 units
Ratio of the number of issued subscribable shares to the total number of issued shares	0.89%	0.35%
Duration	August 9, 2023 to August 8, 2028	November 22, 2026 to November 21, 2029
Exercise method	Issuing new shares	Issuing new shares
Vesting period and percentages (%)	Grand after 2 years 50% Grand after 3 years 100%	Grand after 2 years 50% Grand after 3 years 100%
Number of shares subscribed through exercise of the stock option	115.50 units	0
Amount of the shares subscribed through exercise of the stock option (NT$)	NT$13,802,250	NT$0
Number of unexercised shares	604.50 units	280 units
Subscription price per share of the unexercised shares	NT$119.50	NT$145.60
Ratio of the number of unexercised shares to the total number of issued shares (%)	0.75%	0.35%
The effect on shareholders' equity	T The granted employee stock option after 2 years shall be exercised conditioned subscription period and ratio; also, the number of shares to be subscribed is 1.10% of the outstanding shares. There is no significant impact on shareholders' equity.	

3.5.2 List of Executives Receiving Employee Stock Options and the Top Ten Employees with Stock Options

A. Issue date : August 9, 2023

As of March 31, 2026 No. of shares : Thousands

	Title	Name	No. of Stock Options	Stock Options as a Percentage of Shares Issued (Note 1)	Exercised				Unexercised			
					No. of Shares Converted	Exercising Price (NT$)	Amount (NT$ thousands)	Converted Shares as a Percentage of Shares Issued	No. of Shares Converted	Exercising (NT$)	Amount (NT$ thousands)	Converted Shares as a Percentage of Shares Issued (Note)
Managers	General Manager	Allan Lin	170	0.21	15	119.5	1,793	0.02	155	119.5	18,523	0.19
	Vice President	Kevin Yeh										
	Vice President	Jeffrey Yen										
	Senior Director	Shelly Chen										
	Accounting Officer	Eddie Liu										
Employees	Manager	Sogo Hsien	127	0.16	25	119.5	2,988	0.03	102	119.5	12,189	0.13
	Manager	Sky Chen										
	Manager	Vincent Wang										
	Manager	Brian Chou										
	Manager	Irene Huang										
	Manager	Willy Fang										
	Manager	Karen Liu										
	Manager	Carter Chen										
	Manager	Austin Chang										
	Manager	Michael Lee										

Note : The total number of issued shares means the number of shares in the amendment registration information on record with the Ministry of Economic Affairs.

B. Issue date : November 22, 2024

As of March 31, 2026　No. of shares：Thousands

<table>
<tr><th colspan="2" rowspan="2">Title</th><th rowspan="2">Name</th><th rowspan="2">No. of Stock Options</th><th rowspan="2">Stock Options as a Percentage of Shares Issued (Note 1)</th><th colspan="4">Exercised</th><th colspan="4">Unexercised</th></tr>
<tr><th>No. of Shares Converted</th><th>Exercising Price (NT$)</th><th>Amount (NT$ thousands)</th><th>Converted Shares as a Percentage of Shares Issued</th><th>No. of Shares Converted</th><th>Exercising (NT$)</th><th>Amount (NT$ thousands)</th><th>Converted Shares as a Percentage of Shares Issued (Note 1)</th></tr>
<tr><td rowspan="13">Employees</td><td>Manager</td><td>Hsiang Wang</td><td rowspan="13">67</td><td rowspan="13">0.08</td><td rowspan="13">0</td><td rowspan="13">0</td><td rowspan="13">0</td><td rowspan="13">0</td><td rowspan="13">67</td><td rowspan="13">145.6</td><td rowspan="13">9,755</td><td rowspan="13">0.08</td></tr>
<tr><td>Manager</td><td>Sky Chen</td></tr>
<tr><td>Engineer</td><td>Sam Liou</td></tr>
<tr><td>Manager</td><td>Perry Tsai</td></tr>
<tr><td>Manager</td><td>Ambre Pandharinath Babruvan (Note2)</td></tr>
<tr><td>Manager</td><td>Robin Huang</td></tr>
<tr><td>Engineer</td><td>William Chiu</td></tr>
<tr><td>Engineer r</td><td>Wesley Hsu</td></tr>
<tr><td>Manager</td><td>Vincent Wang</td></tr>
<tr><td>Manager</td><td>Brian Chou</td></tr>
<tr><td>Manager</td><td>John Lin</td></tr>
<tr><td>Engineer</td><td>Andy Liu</td></tr>
<tr><td>Engineer</td><td>Anderson Dharma Wijaya (Note2)</td></tr>
</table>

Note1：The total number of issued shares means the number of shares in the amendment registration information on record with the Ministry of Economic Affairs.

Note2：Resignation before execution.

3.6 Employee Stock Options Restriction: None.

3.7 Status of New Share Issuance in Connection with Mergers and Acquisitions: None.

3.8 Financing Plans and Implementation:

A. The Company's 3rd domestic unsecured convertible bond scheduled capital utilization progress and implementation fund utilization, all have been announced on MOPS "Fund-raising Plans", the website：https://mopsov.twse.com.tw/mops/web/bfhtm_q2

B. Status of Previous Fundraising Project Revisions

(I) Project Content

1. Original Project Plan

(1) Total Funding Required for the Project: NT$552,318.

(2) Sources of Funds:

i. Issuance of 5,000 units of the 2nd Domestic Unsecured Convertible Corporate Bonds, with a par value of NT$100 thousand per unit. The bonds are issued at 100% of the par value, with a total raised amount of NT$500,000. The duration is three years, and the coupon rate is 0%.

ii. The remaining balance of NT$52,318 thousand will be covered by the Company's own funds or other financing methods.

iii. In the event that the unsecured convertible corporate bonds are not fully issued, resulting in a funding gap, the deficit will be covered by the Company's own funds or other financing methods.

(3) Project Items and Scheduled Use of Fund

Unit: NT$ Thousand

Project Item	Estimated Completion Date	Total Funding Required	Scheduled Use of Funds											
			FY2020 (Note)	FY2021				FY2022				FY2023		
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
Construction of Operational Headquarters	2023 Q3	552,318	8,768	1,311	1,569	61,681	54,938	54,681	71,181	114,681	84,751	68,937	24,820	5,000
Total		552,318	8,768	1,311	1,569	61,681	54,938	54,681	71,181	114,681	84,751	68,937	24,820	5,000

Note: Prior to the completion of the fundraising for the 2nd Domestic Unsecured Convertible Corporate Bonds, any funding requirements will be covered by the Company's own funds or other financing methods.

(4) Expected Benefits

The Company plans to construct its operational headquarters on the acquired land, with a design consisting of nine floors above ground and three floors below ground. The total gross floor area is 3,863 ping. Based on a 50-year depreciation period, the average annual building depreciation is estimated at NT$17,006 thousand.

Calculated at a market monthly rental rate of NT$900 per ping for office buildings in the adjacent Sanchong area, the annual rental expense would amount to NT$41,720 thousand ($ 900 /ping X 3,863 ping X 12 months). Consequently, the project is expected to generate annual rental savings of NT$24,714 thousand.

The fundraising for the construction of the operational headquarters will not only reduce rental expenses but also enhance the corporate image and improve overall management efficiency. Furthermore, it will increase autonomy in space utilization, bring positive effects to the Company's long-term strategic development, and establish a solid foundation for corporate sustainability.

2. Reasons for Project Revision

To align with the Company's overall strategic planning, provide a high-quality working environment for employees, centralize resources to enhance management efficiency, and achieve rental savings, the Company initiated the construction of an office building on its own land in 2020. The construction was originally scheduled for completion in the third quarter of 2023, followed by the application for an occupancy permit.

However, the actual utilization of funds has lagged behind the original projected cumulative execution amount. The primary reasons include continuous detailed communication and discussions with contractors regarding the design proposals, structural planning, and material selection for the operational headquarters. This led to a delay in the production of detailed design drawings and the subsequent approval of design changes by the competent authorities compared to the original schedule.

Furthermore, the project was impacted by the COVID-19 pandemic, where personnel were infected and required to undergo government-mandated quarantine, resulting in a labor shortage. Additionally, rising inflation rates in major global economies throughout 2022 caused a surge in raw material prices and exacerbated labor shortages in the construction industry. While the Company carefully selected contractors and

continuously monitored progress to balance construction costs with quality, the actual schedule still fell behind the original plan due to the aforementioned factors.
Due to the impact of rising material costs and the labor shortage in the construction sector, the total actual funds required for the construction of the operational headquarters increased by NT$189,000 thousand, representing 37.80% of the total raised funds of NT$500,000 thousand. Consequently, the Company has prepared a project revision plan in accordance with Article 9, Paragraph 1, Subparagraph 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."

3. Revised Project Content

(1) Total Funding Required for the Project:NT$741,318 thousand.

(2) Sources of Funds:

i. Issuance of 5,000 units of the 2nd Domestic Unsecured Convertible Corporate Bonds, with a par value of NT$100 thousand per unit. The bonds are issued at 100% of the par value, with a total raised amount of NT$500,000 thousand. The duration is three years, and the coupon rate is 0%.

ii. The remaining balance of NT$241,318 thousand will be covered by the Company's own funds.

(3) Project Items and Scheduled Use of Funds

Unit: NT$ Thousand

Project Item	Estimated Completion I	Total Funding Required	Scheduled Use of Funds								
			FY202((Note)	FY2021				FY2022			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Construction of Operational Headquarters	2025 Q1	741,318	7,104	1,928	1,804	60,407	10,332	30,608	58,788	39,978	15,404
Total		741,318	7,104	1,928	1,804	60,407	10,332	30,608	58,788	39,978	15,404

Note: Prior to the completion of the fundraising for the 2nd Domestic Unsecured Convertible Corporate Bonds, any funding requirements were covered by the Company's own funds or other financing methods.

Unit: NT$ Thousand

Project Item	Estimated Completion I	Total Funding Required	Scheduled Use of Funds								
			FY2023				FY2024				FY2025
			Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q4
Construction of Operational Headquarters	2025 Q1	741,318	37,460	44,976	52,415	89,233	105,854	58,178	42,613	63,761	20,475
Total		741,318	37,460	44,976	52,415	89,233	105,854	58,178	42,613	63,761	20,475

Note: The construction of the Company's operational headquarters was completed and successfully passed inspection in December 2024. The total funding required of NT$741,318 thousand was fully paid in the first quarter of 2025.

(4) Benefit Assessment

The Company obtained the occupancy permit for the operational headquarters and commenced occupancy in August 2024. The total gross floor area is approximately 3,851 ping. With depreciation calculated over 50 years for "Buildings and Structures" and 10 years for "Buildings and Structures – Ancillary Equipment," the average annual depreciation is NT$33,247 thousand.

Based on a market monthly rental rate of NT$1,000 per ping for office buildings in the adjacent Sanchong area, the annual rental expense would amount to NT$46,212 thousand ($1,000 /ping X 3,851 ping X 12 months). Therefore, the project avoids an annual rental expenditure of NT$46,212 thousand, resulting in an estimated annual net rental saving benefit of NT$12,965 thousand (after deducting depreciation). This demonstrates that the fundraising benefits for the construction of the operational headquarters are progressively becoming evident.

(II) Execution Status

In 2020, the Company issued the 2020 Second Domestic Unsecured Convertible Corporate Bonds totaling NT$500,000 thousand, with the fundraising completed in March 2021. Following the project revision, the projected expenditure for the construction of the operational headquarters was adjusted to NT$741,318 thousand.

The project was successfully completed in the first quarter of 2025. The actual execution status is as follows:

Unit: NT$ Thousand

<table>
<tr><th>Project Item</th><th>Execution Status</th><th colspan="3">As of the First Quarter of 2025 (Q1 2025)</th><th>Status of Progress (Ahead or Behind Schedule), Reasons, and Improvement Plans</th></tr>
<tr><td rowspan="6">Construction of Operational Headquarters</td><td rowspan="4">Amount Spent</td><td colspan="2">Scheduled Disbursement Amount</td><td>741,318</td><td rowspan="10">The original project was revised, and the Company has fully executed the plan in accordance with the revised project as of the first quarter of 2025.</td></tr>
<tr><td rowspan="2">Actual Disbursement Amount</td><td>Raised Funds</td><td>500,000</td></tr>
<tr><td>Own Funds</td><td>241,318</td></tr>
<tr><td colspan="2">Actual Disbursement Amount</td><td>741,318</td></tr>
<tr><td rowspan="2">Execution Progress (%)</td><td colspan="2">Planned</td><td>100.00%</td></tr>
<tr><td colspan="2">Actual</td><td>100.00%</td></tr>
<tr><td rowspan="4">Total</td><td rowspan="2">Amount Spent</td><td colspan="2">Planned</td><td>741,318</td></tr>
<tr><td colspan="2">Actual</td><td>741,318</td></tr>
<tr><td rowspan="2">Execution Progress (%)</td><td colspan="2">Planned</td><td>100.00%</td></tr>
<tr><td colspan="2">Actual</td><td>100.00%</td></tr>
</table>

(III) Impact on Shareholders' Equity

The execution of the operational headquarters construction project was delayed due to the postponement of contracting works. Furthermore, the project was impacted by rising raw material prices and labor shortages in the construction industry, leading the Company to revise the original plan. The construction cost for the operational headquarters increased by NT$189,000 thousand compared to the original plan. The Company obtained the occupancy permit (No. 113-Sanchong-Shi-Zi-00237) and commenced occupancy in August 2024, with the final acceptance completed in December of the same year. The Company fully executed the revised plan as of the first quarter of 2025.

Based on the Company's Earnings Per Share (EPS) from 2022 to 2025, which were NT$6.23, NT$6.62, NT$7.04, and NT$7.39, respectively, it is evident that despite the schedule delays and a project cost variance exceeding 20%, there has been no significant adverse impact on shareholders' equity. As the aforementioned benefits have already begun to manifest, the long-term impact on shareholders' equity remains limited.

IV. Operational Highlights

4.1 Business Activities

4.1.1 Business scope

A. The main contents of the Company's business are as follows:

(A) Electronic component manufacturing.
(B) Wired communication machinery and equipment manufacturing industry.
(C) Wireless communication machinery and equipment manufacturing industry.
(D) Computer equipment installation industry.
(E) Telecommunications equipment wholesale industry.
(F) Information software service industry.
(G) International trade industry.
(H) Telecommunication control radio frequency equipment manufacturing.
(I) Ship and parts manufacturing industry.
(J) Wholesale of ships and their parts.
(K) Medical Devices Manufacturing
(L) Wholesale of Medical Devices
(M) Retail Sale of Medical Apparatus
(N) In addition to permitted businesses, businesses that are not prohibited or restricted by laws and regulations can be operated.

B. Proportion of business:

Unit: NT$ thousands

Type of product	2025	
	Sales Amount	%
Rugged Mobile Computer	3,368,775	92.53%
Rugged Display	233,894	6.42%
Others	37,948	1.04%
Total	3,640,617	100.00%

C. The Company's Products

Main Product Lines	Product Details
Ruggedized Monitor	• Industrial LCD Displays (5.7" to 65"). • Classified by housing/mounting design as follows: • Stainless Steel LCD • Open Frame LCD • Chassis LCD • Panel Mount LCD • Front IP65 LCD • Full IP65 & IP67/IP69K • Rack-Mountable LCD • High-End Industrial LCD Displays. • These include multi-touch, high-resolution 4K2K, wide-temperature, and outdoor-ready industrial touchscreen LCDs, as well as military-grade, medical-grade, and military-grade 4K2K high-resolution LCDs. • USB Type-C Display

Main Product Lines	Product Details
	• SDI Display
Rugged Industrial Mobile Computer	• 4.3" and 5" rugged smart handheld devices. • 7" – 15.6" rugged smart tablets. • 13.3"/14"/15.6" rugged military-grade laptops. • 8.4" – 12.1" military-grade rugged smart tablets. • 13.3" – 19" industrial-grade metal rugged flat-panel computers. • 5.7" – 42" industrial-grade X86 and ARM architecture multi-touch touchscreen computers. • Rugged touchscreen computers and in-vehicle display computers. • Full IP67, IP69K, and stainless steel series. • Explosion-proof ATEX/C1D2 LCD computers and explosion-proof chassis computers. • 15" – 65" industrial-grade flat-panel LCD computers for marine applications. • 10.4" – 24" industrial-grade resistive LCD computers for marine applications. • Military-grade LCD computers. • Embedded chassis computers. • Industrial-grade embedded motherboards (SBC – Single Board Computer). • Smart embedded IoT computers (IoT Gateway Computers) • Industrial-grade AI computing computers • High-performance PCs with discrete graphics cards • High-performance chassis computers with discrete graphics cards • Wireless network gateways and software cloud services. • 4" and 5" PoC (Push-to-Talk over Cellular) devices. • 5"–10.1" drone ground control stations (GCS). • 15.6" drone chassis-type ground control stations. • In-vehicle instrument panels and HMI programming software.

D. New products planned for development

(A)Industrial-Grade AI Edge Computing Computers: As the demand for artificial intelligence applications continues to grow, our company leverages its deep technical expertise and extensive development experience to launch a full range of industrial-grade AI computing products, including embedded chassis computers, industrial LCD computers, ruggedized notebooks, and tablets. In addition to integrating advanced NVIDIA graphics processing units (GPUs) to meet high-performance demands, we have successfully incorporated AI computing power into mobile devices, providing comprehensive edge computing solutions. This strategy not only meets the real-time data processing needs of various industries but also empowers customers to implement efficient decision-making support through our "AI Everywhere" mobile strategy.

(B)Embedded System Modules: Committed to prioritizing R&D, the company has established a comprehensive, long-term product roadmap and plans to launch a new wave of products in 2026. In addition to continuing to focus on the military-grade 14-inch rugged laptop market, the company is also introducing the latest ARM platform technologies from Qualcomm and MediaTek for IoT and vehicle-to-everything (V2X) applications. Simultaneously, to expand our market share in vertical markets, we will launch ATEX Zone 1 explosion-proof tablets, touchscreen computers and communication devices compliant with EU RO-MR maritime regulations, and complete the R&D of second-generation drone ground control systems (GCS) and flight control components. Our goal is to meet the strong global demand for industrial automation and smart solutions with a more competitive and innovative product portfolio.

4.1.2 Industry overview

A.Current State and Development of the Industry:

With the maturation of lightweight technologies for Generative AI and Large Language Models (LLMs), the industrial computer industry has officially entered a new era of "large-scale edge AI applications" in 2026. The industry is no longer confined to traditional data acquisition and hardware supply. Instead, through the deep integration of embedded systems, high-performance edge computing, and autonomous technologies, it is driving the global industrial system toward a highly intelligent transformation, becoming the key engine propelling digital transformation across various vertical sectors.

【Current Situation: Targeted Focus on Vertical Markets and Real-Time Decision-Making】 In terms of the current state of the industry, the application scenarios for industrial computers have shifted from "broad coverage" to "deep vertical integration."

(1) Smart Manufacturing and Automation: AI-powered visual inspection and predictive maintenance have become standard features. Industrial computers must deliver high-performance computing with real-time inference capabilities in harsh environments characterized by high temperatures and intense vibrations.

(2) Smart Transportation and Autonomous Vehicles: With the widespread adoption of Vehicle-to-Everything (V2X) communication and Autonomous Mobile Robots (AMR), demand for in-vehicle computing platforms featuring low-latency communication and military-grade stability has surged.

(3) Maritime and Energy Monitoring: Markets such as ship automation (e.g., EU RO-MR certification) and energy facility monitoring (e.g., ATEX explosion-proof ratings) exhibit highly specialized and diverse specifications.

【Outlook for the Future: Proactive Intelligence, a Modular Ecosystem, and Sustainable Competitiveness】 Looking ahead, industrial computers will accelerate their development in the following three key areas after 2026:

(1) Proactive Edge Intelligence: Product design will evolve from "passive processing" to "proactive sensing and decision-making." By integrating NPUs (Neural Processing Units) and advanced GPU accelerators, industrial computers will gain the ability to autonomously optimize workflows, meeting the market's demand for ultra-fast response times and complex edge computing.

(2) Cross-Platform Modularity and Software-Defined Hardware: To shorten customers' time-to-market, modular design and software-defined hardware have become mainstream. Through highly flexible interface configurations and pre-loaded AI model suites, these solutions provide a one-stop approach to meet customers' diverse customization needs.

(3)Green Supply Chains and Low-Carbon Computing: Environmental sustainability (ESG) has evolved from a slogan into an industry entry requirement. By 2026, low-power design, the use of recycled materials, and manufacturing processes compliant with global carbon reduction standards will be fully implemented. Developing computing platforms with high energy efficiency is not only a technological breakthrough but also a core indicator of corporate social responsibility and the maintenance of long-term competitiveness.

B. Our Company’s Industry Development Trends:

Building on our past success in transitioning from a hardware component supplier to a provider of specialized equipment for vertical markets, in 2026 we will formally enter the core supply chain for “AI edge computing and autonomous systems.” We have not only consolidated our capabilities in designing and manufacturing various high-end ruggedized terminals, but through in-depth optimization of both hardware and software, we have transformed complex industrial requirements into modular, rapidly deployable intelligent solutions, firmly establishing our leading position in the Industrial 4.0 and AIoT transformation.

(1)Strategically strengthening our global leadership in vertical markets and professional certifications

We continue to drive the evolution of our products from "standalone devices" to "the core of an industrial ecosystem." In 2026, we achieved breakthrough progress in niche markets with high entry barriers:

- Maritime and Energy Resilience: By obtaining EU RO-MR multi-country certification for ships and ATEX Zone 1 extreme explosion-proof technology, we expanded our application scenarios to high-end maritime automation and deep-sea energy extraction facilities.
- AIoT Smart Ecosystem: In response to global trends toward smart cities and net-zero emissions, we have integrated high-performance AI computing into rugged tablets and laptops, enabling real-time big data processing in extreme environments. We are no longer merely a device supplier but a strategic partner guiding our customers in their "AI Everywhere" transformation.

(2)Advanced R&D Capabilities and an Integrated Hardware-Software Ecosystem

In 2026, the company’s R&D strategy will evolve from “rugged hardware” to “optimized edge computing performance”:

- Upgraded core computing platform: By forging close partnerships with Silicon Valley and local semiconductor leaders such as NVIDIA, Qualcomm, and MediaTek, we will integrate next-generation NPUs (Neural Processing Units) into ARM and x86
- End-to-End Vertical Integration: Leveraging our in-house SMT assembly facilities, EMC laboratories, and optical bonding facilities to ensure the highest quality from design through mass production. In 2026, R&D priorities will focus on “high-precision satellite navigation positioning,” “multi-band low-latency wireless transmission,” and “smart power management systems” to meet the high reliability requirements of drone ground control stations (GCS) and critical communication equipment. Simultaneously,

through in-house developed drone flight control boards and test flights of self-manufactured drones, we will gain deeper mastery of drone-related technologies.

(3)Agile Customization and Sustainable Growth with High Value-Added Services

In the highly competitive industrial PC (IPC) industry, our company employs "agile R&D" to address the ever-changing market specifications:

- Customer-oriented flexible design: Leveraging a modular design philosophy, we can quickly adapt to the needs of clients across various industries (such as defense, automotive, and logistics), thereby reducing their total cost of ownership (TCO).
- Value Chain Upgrades: With the launch of our second-generation drone control platform and smart ship servers, we have further solidified our relationships with highly loyal customers. This market positioning—characterized by “expertise, uniqueness, and irreplaceability”—enables us to maintain stable profitability and leading profit margins even amid economic fluctuations.
- Future Vision: We will continue to expand the deep application of AI in automated production and unmanned vehicles, pioneering intelligent terminals with “autonomous decision-making capabilities” to provide global customers with comprehensive, professional, end-to-end (Cloud-to-Edge) intelligent solutions.

C. Future Trends and Competitive Strategies for the Product

(A) Product Development Trends

a. Ruggedized Monitor

(a) Product Trends

In 2026, rugged displays will exhibit the following key trends:

- Unparalleled environmental adaptability and global professional certifications: Display design standards will move beyond basic protection to focus on in-depth certifications for specific niche markets. By 2026, displays featuring multi-country maritime certifications, explosion-proof technology, and military-grade electromagnetic compatibility (EMC) will set the industry standard, meeting the stringent requirements of deep-sea exploration, oil drilling, and modern defense applications.
- Advanced optical bonding and all-weather visual optimization: As display requirements move toward 4K and even higher resolutions, full optical bonding technology will become standard to eliminate parallax and enhance impact resistance. For high-brightness outdoor environments, smart light-sensing automatic dimming technology, along with anti-glare (AG) and anti-reflective (AR) coatings, will be widely adopted by 2026 to ensure optimal readability even under direct sunlight or in harsh, foggy conditions.
- Professional video inputs: In addition to basic analog and digital video signals, support for lossless video formats such as SDI (Serial Digital Interface) will be required. SDI is a standard commonly used in broadcast-grade and professional audiovisual equipment for transmitting uncompressed, low-latency high-definition digital video (e.g., HD-SDI, 3G-SDI, and

12G-SDI supporting 4K) via coaxial cables. Its connectors feature a locking mechanism to prevent accidental disconnection, making it suitable for long-distance transmission and applications in medical and military settings.

- Sustainable Development and Energy-Efficient Technology Applications: In response to global ESG trends, products in 2026 will extensively adopt high-efficiency LED drivers and energy-saving, low-power circuit designs, while exploring more environmentally friendly recycled materials. While enhancing computational performance, advanced thermal management designs will reduce energy waste, achieving the goal of low-carbon operations throughout the product's entire lifecycle.

(b) Future Direction of the Product

Multi-touch Industrial LCD Monitor	Emphasizes screen interactivity and touch capabilities. ・Interactivity: Applications such as access control and HMI. ・Touch capabilities: Touch interfaces including full-surface resistive, full-surface capacitive, SAW, and IR. ・Supports multiple application modes: Switching between modes such as glove, stylus, palm rejection, and water droplet to expand the range of applications.
4K High Definition	Delivering rich content through high resolution ・15.6" to 40" high-resolution industrial LCD monitors.
Rugged Industrial Touchscreen LCD Display	・Wide temperature. ・Readable in bright light ・Optical bonding technology. ・IP65–IP68 and IP69K solutions. ・Complies with industry-specific ECDIS or DICOM color gamut requirements ・Long-term use in industrial environments
Professional and diverse input sources	・Serial Digital Interface ・Type C

b. Rugged Industrial Mobile Computer

(a) Product Trends:

As we enter 2026, driven by breakthroughs in edge computing chip performance and innovations in communication technology, rugged industrial mobile computers have emerged as the core platform driving "Industry 5.0 (human-machine collaboration)." These devices not only offer exceptional physical durability but also achieve unprecedented levels of intelligent integration through seamless hardware-software collaboration.

In 2026, rugged industrial mobile computers will exhibit the following key trends：

- Scaling on-device generative AI: By 2026, mobile devices will no longer be merely data input terminals, but rather computing nodes equipped with powerful NPUs (neural processing units). By running lightweight large language models (LLMs) on-device, field technicians can directly interact via voice commands to consult maintenance manuals, automatically generate work order summaries, or use AI to analyze image data in real time for predictive insights, significantly improving decision-making efficiency on the front lines.
- Seamless global connectivity: Integration of 5G-Advanced and satellite links: Communication technology is evolving from standard 5G to 5G-Advanced (5.5G). By 2026, high-end rugged mobile computers will integrate Non-Terrestrial Network (NTN) satellite communication technology, ensuring uninterrupted satellite text communication and positioning services in remote mining areas, offshore operations, or disaster relief sites where there is no cell tower coverage, thereby achieving seamless global connectivity.
- Collaborative Control of Drones and Robots (AMR): With the widespread adoption of drones and automated mobile robots in the industrial sector, rugged mobile computers will evolve into "Universal Ground Control Stations (Universal GCS)" by 2026. The product integrates multi-band, low-latency wireless transmission with a professional-grade joystick interface, supporting a range of screen sizes from 5 inches to 10.1 inches. This enables a single device to handle the deployment, monitoring, and tactical execution of drone fleets and ground robots.
- Active Protection Technology for Extreme Environments: Durability standards will reach new heights by 2026. In addition to the traditional MIL-STD-810, next-generation devices will incorporate active thermal management systems and low-temperature battery technology to ensure full-speed operation across extreme temperature ranges from -29°C to 60°C. Furthermore, to meet the demands of the petrochemical industry, explosion-proof smart designs compliant with ATEX Zone 1 standards will become a core standard feature in high-margin niche markets.
- High Security and Zero Trust Architecture: Facing severe cybersecurity challenges, mobile computers in 2026 will elevate security to the system’s foundational level. In addition to fingerprint and iris recognition, these devices will integrate hardware-level TPM 2.0 chips and dynamic authentication technology to continuously verify user identity while on the move. They will also support remote data wiping (Remote Wipe) and BIOS-level anti-hacking protection.
- ESG Circular Design and Long-Term Power Efficiency Optimization: By 2026, environmental sustainability will no longer be an optional feature. From the chassis materials to the battery components, the product utilizes a higher proportion of recyclable and recycled materials. Combined with next-generation low-power processors and AI-powered power management algorithms, the device delivers a 30% performance boost while maintaining long-lasting battery life for round-the-clock operation, meeting enterprises’ dual goals of energy conservation and carbon reduction alongside high operational uptime.

(b) Future Development Directions for the Product

Rugged Smart Handheld Devices	Equipped with the latest ARM processors featuring AI computing power, these devices have obtained relevant certifications for industrial, medical, explosion-proof, and automotive applications. They are used in fields such as healthcare, smart logistics, automated energy inspections, vehicle inspections, transportation, railways, smart networking, and the oil and gas industry.
Rugged Smart Handheld Tablets and Laptops	Integrating the latest Intel x86 and Qualcomm/MediaTek ARM multi-core processors into embedded systems, combined with discrete GPUs or AI processors, and certified for industrial, medical, explosion-proof, and automotive applications, these solutions are used in healthcare, smart logistics, automated energy inspections, vehicle inspections, transportation, warehouse logistics, automated production equipment, smart networking, oil and gas, and drone ground controllers.
Ruggedized Ground Control Station and UAV Flight Control Board	By integrating the latest multi-core ARM processors from Intel, Qualcomm, and MediaTek, and combining them with diverse control interfaces and wireless transmission modules, we provide a comprehensive ground control station solution. At the same time, we develop drone flight control boards to delve into the core technologies of unmanned vehicles, thereby building a complete product line that is independent of the red supply chain.
Smart Embedded Industrial Computer	Enhance system computing power for use in automated production equipment, ships, HMIs, and electric vehicle charging stations, among other applications.
Industrial-grade/Automotive AI Computing Computers	NVIDIA's AI edge computing platforms and discrete graphics cards are capable of handling complex image processing, recognition, and object detection tasks. They are used in automotive applications and automated manufacturing equipment to drive industrial upgrades, as well as in in-vehicle smart instrument clusters.

(C) Competitive Strategy:

Building on our existing robust technological foundation, we are transitioning from a "technology provider" to a "leader in AI enablement and systems integration."

(a) Agile Development and Digital Twin Design Services

In response to the rapidly evolving market in 2026, our company has further shortened its R&D cycle. We have optimized the engineering prototype development phase (EVT/DVT) from the previous 16–20 weeks to completion within 10–12 weeks. This agile development model not only enhances the precision of customized products but also ensures that customers can seize AIoT transformation opportunities at the fastest possible pace, achieving a seamless transition "from concept to mass production."

(b) Building a Global Collaborative R&D Ecosystem

In addition to deepening our involvement in our existing sectors—oil, maritime, healthcare, and defense—we will：

- Key Technology Alliances: Deepen underlying technology collaborations with chip giants such as NVIDIA, Qualcomm, and MediaTek to directly integrate the latest NPU computing power into ruggedized devices.
- Certification Leadership Strategy: Establish a standardized technical platform for EU RO-MR marine certification and ATEX Zone 1 explosion-proof standards, transitioning from a “product-oriented” approach to a “global specification-defined” approach.

(c) AI-Powered Core Technologies and Vertical Market Specialization

Core technology has evolved from "rugged hardware" to "integrated sensing and intelligence"

- Smart Display Calibration Technology: Incorporates visual compensation technology to dynamically and instantly optimize color gradation and contrast based on ambient lighting conditions. In addition to supporting ECDIS and DICOM, it features NVIS (Night Vision Imaging) smart enhancement, serving high-level defense and specialized search-and-rescue missions.
- Optimized Computing Architecture and Thermal Management Modules: To address the heat generated by high-performance GPU/NPU computing, we have developed vapor chambers and active cooling technologies to ensure the product can maintain full-speed operation without throttling even under high temperatures.
- Integrated Hardware-Software AI System Integration: Enhanced hardware acceleration support for Edge Large Language Models (Edge LLMs), integrating standalone high-performance GPUs and dedicated AI accelerator cards, providing comprehensive optimization from the BIOS to the operating system level, and supporting edge inference requirements across various industries.
- Green Energy and Smart Power Management: By incorporating high-efficiency power supply designs and AI-powered intelligent power distribution technology, we significantly extend the battery life of handheld devices and reduce standby power consumption, helping customers achieve their low-carbon operational goals.

D.Competitive Landscape of the Product

Products	Major Vendors
Ruggedized Monitor	Touchscreen devices: Primarily 3M and ELO. LCD displays: BARCO, Planar, Hatteland Display, etc.

Rugged Industrial Mobile Computers	PDAs	Zebra, Trimble, Honeywell
	Tablets&NB	Panasonic,Getac, Roda, Dell
	Panel PCs	Kontron, Beckhoff, Hatteland

4.1.3 Technological research and development

A. Annual R&D expenses as of the printing date of this annual report

Unit: NT$ thousands

Year	2024	2025	2026 (As of March 31)
Total Expenses	219,704	251,265	58,752

B. Research and development results and future R&D plans

(A) R&D achievements in the last two years

Year	Item
113	· 15"–27" Full-Flat High-Performance Marine Computers • 15.6" Rugged AI Tablet with Dedicated Graphics Card • 27"–55" Large-Format High-Resolution Marine LCD Displays • 10.1" Drone Ground Control Station
114	· 5-inch and 8-inch unmanned vehicle ground control stations • 14-inch second-generation rugged laptop • 8-inch high-performance rugged tablet • High-performance chassis with discrete graphics card

(B) Future R&D Programs

No.	Item	Estimated date of completing
1	14-inch rugged military-grade laptop	Q2 of 2026
2	10.1" Zone 1 Explosion-Proof Handheld Tablet	Q3 of 2026
3	Drone flight controllers and aircraft	Q2 of 2026
4	Next-Generation Marine Rack-Mount Computers	Q3 of 2026
5	AI Gateway cloud and server platform	Q3 of 2026

4.1.4 Long-term and short-term business development plans

To adapt to future industrial developments and overall economic trends, the Company formulates various short-term and long-term plans to chart its future strategic direction, thereby enhancing its competitive edge. A summary of the Company's short-term and long-term development plans is provided below:

A. Short-Term Development Plan

(A)Marketing Strategy

a. Core IMC Strategy: Utilizing Integrated Marketing Communications (IMC) as the core, we will unify our brand positioning, value proposition, and messaging framework to strengthen market recognition, brand authority, and share of voice (SOV).

b. Omnichannel & Full-Funnel Framework: Leveraging omnichannel and full-funnel architectures, we will integrate touchpoints such as digital marketing, content marketing, exhibitions, social media, and distribution channels to optimize overall conversion efficiency from awareness to lead generation.

c. AI & Search Optimization (GEO/SEO): In response to shifts in traffic patterns driven by Google AI Overviews and Generative Search, we will prioritize the implementation of Generative Engine Optimization (GEO) and Entity-based SEO. This aims to enhance the brand's LLM visibility, citation potential, and brand mention rate within generative search environments.

d. Trust Assets & Social Proof: By utilizing existing customer case studies, partner testimonials, and industry application outcomes as customer/partner proof and social proof, we aim to rapidly build a foundation of market trust assets.

(B)R&D Strategy

a. Monetization of R&D Assets and Strategic Talent Acquisition

We will continue to deepen our R&D investment, shifting the budget from foundational development to "key technology breakthroughs (Moonshot Projects)." In addition to expanding our existing hardware team, we will prioritize the recruitment of talent specializing in edge AI algorithms and cybersecurity technologies. Through internal innovation mechanisms and talent pipeline development, we will ensure that our R&D capabilities align with global semiconductor technology advancements and enhance the depth of cross-disciplinary technology integration.

b. Building an AI-Native Rugged Platform and an Extremely Durable Architecture

The core of product development will evolve from "ruggedness" to "Smart Resilience."

- Optimized AI Performance: Deeply integrating next-generation NPUs with discrete GPUs to develop industrial terminals capable of on-device generative AI processing, supporting real-time image recognition and voice-based human-machine interaction.
- Vertical Market Standardization: Fully implement product lines compliant with EU RO-MR multi-country marine certifications, ATEX Zone 1 explosion-proof standards, and high-level military specifications. By incorporating energy-efficient power management and active cooling technologies, we will launch rugged laptop and tablet solutions that are slimmer, more powerful, and offer longer battery life.

c.Building an "Edge-to-Cloud" Technology Collaboration Ecosystem Open Innovation Platform:

- Strategic Alliances with Leading Chip Manufacturers: We have become a preferred technology partner of Intel, NVIDIA, Qualcomm, and MediaTek, ensuring our involvement in specification alignment from the chip design phase.
- Industry-Academia-Research Collaboration Programs: We are collaborating with leading academic institutions on unmanned vehicles (UAVs/AMRs) to develop innovative applications featuring AI-driven decision-making and mobility.

(C) Production and Sourcing Strategy

a. Production Process Optimization and Intelligent Upgrading: Continuously optimize production workflows by implementing Smart Factory planning alongside sensors and AI algorithms to enhance assembly line automation and capacity, thereby reducing costs and improving production efficiency.

b. Standardization and Modular Design: Promote standardization and modularity in product design while improving manufacturing processes to further enhance production efficiency and product consistency.

c. Strengthening Upstream Supplier Partnerships: Maintain stable, long-term collaborative relationships with upstream suppliers to ensure a steady supply of key components, and proactively diversify sourcing to mitigate supply chain risks.

(D) Operations Management and Financial Planning

a. Localization Strategy and Global Expansion: To drive localized operations, following the establishment of subsidiaries in the U.S., Canada, Germany, and China, new subsidiaries will be established in Switzerland and India in 2025. Additionally, the Company will actively expand presence in high-potential markets such as West Asia, the Middle East, and Africa to diversify operational risks.

b. Credit Risk Management and Factoring: Strengthen customer credit investigations and utilize accounts receivable (AR) financing through banks to transfer credit risk to third parties.

c. Digital Transformation of Operating Processes: Establish and optimize e-management systems for all operational workflows to ensure the accelerated and precise execution of customer service.

B. Long-Term Development Plan

(A)Marketing Strategy

a. B2B2O Growth Model: Focusing on the B2B2O(Business-to-Business-to-Organization) model, we integrate Ecosystem Strategy and Partner-Led Growth to expand our Route-to-Market (RTM) and solution coverage.

b. Solution-Led Growth: We strengthen our Channel-to-Organization Motion by transforming success stories and vertical application scenarios into replicable Solution Assets, enhancing adoption efficiency and scale-out capabilities for end-user organizations.

c. AI-Driven & Data-Driven Growth: Leveraging a First-Party Data Strategy, segmentation, intent signals, and predictive modeling, we aim to improve precision targeting and lead quality.

d. Replicable Demand Generation: By establishing a cross-channel, cross-regional content and promotion cadence, we are building a scalable Demand Generation model to support regional growth and partner expansion.

e. Customer Journey Integration: We fully integrate Demand Generation, Lifecycle Marketing, and Customer Marketing to create a complete marketing mechanism covering acquisition, conversion, retention, and expansion.

f. Measurement in the Generative Era: We have established a measurement framework for the generative search era, using metrics such as Share of Answers (SOA), citation rate, assisted conversions, and pipeline contribution to measure brand influence and revenue impact at AI entry points.

g. MarOps / RevOps Alignment: We promote the alignment of Marketing Operations (MarOps) and Revenue Operations (RevOps) to enhance funnel governance, data integration, and performance tracking across marketing, sales, and channels, improving organizational accountability and synergy.

h. Optimization & Scalability: Through Attribution Modeling (MTA/MMM), CAC/LTV analysis, and pipeline velocity tracking, we continuously optimize resource allocation to build a sustainable and scalable global growth model.

(B) Production and Procurement Strategy

a. Our company aims to build a highly efficient and standardized production system. Through comprehensive process management and quality control mechanisms, we ensure stable product quality while continuously improving production efficiency and yield. At the same time, we enhance production flexibility and delivery schedule management to respond to changing market demands and maximize overall operational effectiveness.

b. We build close partnerships with core suppliers of raw materials, chips, and other critical components to ensure the stability of essential material supply and enhance overall supply chain efficiency.

c. Global Division of Labor and Cost Optimization: In future production layouts, our company will adopt a global division of labor based on product characteristics and market demand. Mass-produced products with lower technological barriers will gradually be transferred to regions with cost advantages to reduce manufacturing costs and enhance price competitiveness. At the same time, critical processes and high-value-added products will be retained at core sites. Through regionalized production and distribution, we aim to diversify supply chain risks, thereby strengthening overall operational resilience and market responsiveness.

(C)R&D strategies

a. Software-Hardware Decoupling and Modular Platforms（Platformization & Modularization）

- Software-Defined Hardware: Develop a cross-platform firmware and driver framework that enables the company’s products to quickly adapt to the latest chips based on different architectures, such as Intel and ARM, thereby reducing development costs associated with chip generational transitions.
- Modular Ecosystem: Establish standardized interfaces for expansion modules (such as boards, sensors, and communication modules) so that products can be rapidly reconfigured like building blocks to suit specific industries (such as maritime, medical, and automation), thereby achieving the long-term goal of "customization at scale".

b. Edge Computing and Autonomous Intelligence

- Integration of AI Inference Capabilities: We are committed to the long-term development of low-power, high-performance AI edge computing modules. Our goal is to equip industrial computers with "autonomous learning and predictive maintenance" capabilities, enabling them to perform fault diagnosis, image analysis, and decision support at the edge without requiring an internet connection.

- Human-Machine Interaction Technology (Next-Gen HMI): We are developing next-generation interaction technologies that go beyond touchscreens, such as ruggedized wearable displays, gesture recognition, and voice recognition systems designed for extreme environments, to lead the trend of human-machine collaboration in Industry 5.0.

c. Global Professional Certification and Standards Leadership

State-of-the-Art Environmental Simulation Laboratory: Through long-term investment in internal environmental simulation and electromagnetic compatibility (EMC) testing facilities, we have established an industry-leading in-house testing system to enhance the quality and efficiency of R&D validation.

d. Sustainable Development and Green Materials Engineering

- Low-carbon lifecycle design: Long-term investment in energy-efficient circuit design and research into robust materials that are biodegradable or highly recyclable.
- Circular economy model: Research and development of mechanical designs that are easy to disassemble and recycle, in order to meet the stringent future requirements of global supply chains regarding ESG and the EU Digital Product Passport.

e. Advanced Connectivity & Cyber Security

- Global Communication Integration: By integrating 6G, low-Earth orbit (LEO) satellite communications, and advanced sensor fusion technologies, we ensure that our products maintain high-bandwidth, low-latency connectivity in any geographic or climatic environment worldwide.
- Hardware-Level Cybersecurity Protection: We have long been dedicated to developing a Zero Trust security architecture spanning from the chip level to the operating system, safeguarding against the increasingly severe cybersecurity threats facing the Industrial Internet of Things (IIoT).

(D)Operational management and financial planning

a. Knowledge Management and Talent Development: Establish and enrich the corporate knowledge base to build an accelerated talent cultivation mechanism, fostering a high-competitiveness team.

b. Global Logistics and Supply Chain Optimization: Strengthen global logistics management by centralizing marketing, logistics, and information management at the headquarters. By leveraging electronic data interchange (EDI) and digital information flows, the Company aims to reduce lead times, transportation, and inventory costs, thereby enhancing product competitiveness and customer satisfaction.

c. Capital Structure and Funding Optimization: Utilize diverse capital market instruments to raise long-term operating funds and minimize the cost of capital.

4.2 Market and Sales Overview

4.2.1 Market analysis

A. Sales (Service) Region

Unit: NT$ thousands

Region \ Year		2024		2025	
		Sales Amount	%	Sales Amount	%
Taiwan		84,558	2.77%	87,818	2.41%
Exported	Asia	436,440	14.27%	717,696	19.72%
	America	767,285	25.09%	837,089	22.99%
	Europe	1,751,624	57.29%	1,963,292	53.93%
	Others	17,698	0.58%	34,722	0.95%
Total		3,057,605	100.00%	3,640,617	100.00%

B. Market share

Our company specializes in the field of industrial computers for specialized applications and positions itself as a professional provider of "comprehensive, flexible, and high-value-added" solutions. Since our products are primarily developed through highly customized OEM/ODM designs tailored to specific customer requirements, our product portfolio is diverse and spans multiple niche markets. Given the "small-volume, high-variety" and "specification differentiation" characteristics of the industrial computer industry, a single market share metric cannot accurately measure our company’s technological leadership and strategic value across various vertical application sectors (such as maritime, explosion-proof, and military-grade).

C. Future Market Supply and Demand Conditions and Growth Potential

As the global manufacturing industry enters the "human-machine collaboration" phase of Industry 5.0, the deployment of digital transformation and edge AI computing has moved from proof-of-concept to large-scale implementation. By 2026, the industrial computer market is expected to demonstrate strong growth momentum, driven by the lightweight nature of generative AI, 5G-Advanced, and the demand for sustainable production

(A) Market Demand Drivers

- AI Edge Computing and Smart Automation: The demand for edge computing with real-time inference capabilities in smart factories is surging, and industrial computers have become the data processing hubs for production line automation, defect detection, and predictive maintenance.
- Next-Generation IoT and 5.5G Communications: Demand for edge computing has exploded alongside the proliferation of IoT devices. Rugged mobile computers, combined with faster, low-latency communication technologies, have become central to smart cities and the monitoring of remote facilities.
- Compliance Upgrades in Critical Vertical Markets: Increased reliability requirements in niche markets such as defense, maritime, and petrochemical energy are driving a wave

of replacements for specialized equipment compliant with EU RO-MR marine certification and ATEX Zone 1 explosion-proof certification.

- Unmanned Vehicles and Autonomous Systems: The widespread adoption of commercial unmanned aerial vehicles (UAVs) and autonomous mobile robots (AMRs) has increased demand for high-precision GPS and professional-grade ground control stations (GCS).

(B) Market Supply Challenges

- Stable supply of high-end chips and critical components: As the proportion of products equipped with AI accelerator cards and high-performance processors increases, the stability of the high-end semiconductor supply chain remains a key challenge for manufacturers in maintaining delivery schedules.
- Shorter technology refresh cycles: With AI technology evolving rapidly, manufacturers must adopt more agile R&D processes to keep pace with the frequent updates to NPUs, GPUs, and advanced display technologies.

(C) Market Growth Potential

- Premium Growth in Niche Markets: In high-value-added markets such as automotive, medical devices, aerospace, and deep-sea energy, customers demonstrate strong loyalty to "extremely rugged" and "highly customized" products, resulting in stable profit margins.
- Potential in Asia-Pacific and Emerging Markets: As Asian supply chains undergo transformation and smart infrastructure development progresses, market potential will continue to be unlocked, with particularly significant growth in Southeast Asia and India.
- Green and Low-Carbon Trends: Global ESG regulations are driving demand for “energy-efficient industrial computing,” and low-power, high-efficiency designs will become essential for products to enter the supply chains of major international enterprises.

(D) Our Company's Response Strategy

- Leading the way in deep integration of AI hardware and software: We continue to invest in R&D to develop ruggedized devices with built-in AI computing capabilities, and collaborate with leading global semiconductor manufacturers to raise the technological bar.
- Targeting niche vertical markets with precision: We are expanding our global footprint to provide one-stop solutions that meet international certifications for high-growth sectors such as smart maritime, explosion-proof environments, and drone control.
- Resilient Supply Chain and Localized Services: Establish a resilient supply system by optimizing SMT’s internal production capacity and strategically stockpiling critical components, while strengthening the real-time support capabilities of our global distribution network.

D. Competitive niche

Our core competitiveness stems from our "robust R&D capabilities in display and control systems" and "mechanical designs optimized for extreme environmental conditions." Unlike typical standard product suppliers, we possess fully vertical integration capabilities—from board development and BIOS firmware programming to military-grade and explosion-proof mechanical design—enabling us to provide highly customized ODM services tailored to address customer pain points (such as high-brightness outdoor displays, extreme high and low temperatures, and explosion-proof safety regulations).

In anticipation of the 2026 edge AI boom, Rongcheng Telecom, leveraging its proprietary GPU integration technology, high-level certifications (EU RO-MR, ATEX) as competitive advantages, and deep insights into vertical application markets, has successfully transformed from a hardware manufacturer into a “Smart Edge Solutions Provider.” We enable clients to achieve stable, secure, and efficient intelligent computing in harsh environments, ensuring sustained and steady growth in revenue and profitability.

The following is our analysis of our main competitors:

competitors	Competitor Analysis	Our Strengths
European and American industrial companies Computer manufacturers	Cost Structure: Due to the product’s high-specification ruggedness and customization features, initial R&D investments and the cost of specialized components are relatively high. • Process Efficiency: When addressing highly diverse customization requirements, there is room for improvement in the lead time for sample delivery within the existing development process to avoid a ripple effect on the overall project schedule. • Geographical Supply Chain Constraints: Key display component suppliers are predominantly concentrated in the Asia-Pacific region. Fluctuations in international shipping costs and extended supply chain buffer times pose challenges to the company’s ability to deliver products globally in a timely manner.	Exceptional Customization Capabilities: Leveraging our deep technical expertise, we are able to precisely address our clients’ unique needs and provide highly customized product solutions, helping them build core competitive advantages in specific niche markets and tender projects. • Agile R&D and Design Services: Through optimized R&D processes and professional team collaboration, we possess the capability to respond rapidly to market demands and shorten product development cycles (Time-to-Market), securing critical first-mover advantages for our clients. • Localized Supply Chain Advantages: Leveraging Taiwan’s well-established ICT industry ecosystem, critical panels and core components are directly sourced from local suppliers, ensuring immediate technical support, quality assurance, and flexible delivery schedules from original manufacturers.
One of Taiwan's larger	Limited Support for Niche Markets: Since LCD touchscreen display devices	• Comprehensive Display and Control Solutions: We have established a

industrial computer manufacturers	are not part of its core product line, R&D resource allocation and technical support for this niche market are relatively limited. • Lack of Flexibility in the Development Process: Constrained by a mass-production model, the company's engineering development process lacks flexibility, resulting in long lead times for sample delivery and making it difficult to meet the time-sensitive demands of projects. • Key technical barriers: The company has not yet mastered the key technologies required for sunlight-readable LCD touchscreens and calibration under extreme high and low temperature environments, making it difficult to meet application specifications in harsh conditions.	comprehensive and diverse portfolio of industrial-grade LCD touchscreen displays, offering one-stop solutions ranging from standard specifications to highly customized options to meet the diverse application needs of the industry. • Technological Advantages in Niche Markets: We have deeply cultivated and mastered key core technologies for multiple high-end specialty displays. Leveraging our differentiated product capabilities, we precisely target high-barrier global niche markets to build a robust technological moat. • Strategic Symbiosis in the Industrial Ecosystem: We have established deep strategic partnerships with industrial PC (IPC) manufacturers. By leveraging complementary strengths and coordinating shipments, we achieve cross-domain system integration, working together to expand our market footprint rather than merely competing.
Small and medium-sized computer or monitor manufacturers in Taiwan	R&D Resource and Scale Constraints: Due to limitations in overall R&D momentum and resource allocation, it is difficult to support the development of highly complex system integrations. • Product Positioning and Application Limitations: The product portfolio is largely concentrated in the low-end, price-sensitive market, lacking diversified solutions for high-end vertical application markets. • Gaps in Key Environmental Adaptation Technologies: Breakthroughs have not yet been achieved in industrial-grade sunlight-readable display calibration and display calibration for operation under extreme high and low temperatures, making it	Comprehensive Industrial Display and Control Solutions: We offer a complete portfolio of LCD touchscreen products covering a wide range of specifications and vertical markets, empowering customers with the convenience of one-stop procurement and system integration. • High Stability and Long-Term Supply Commitment: With a deep understanding of the core requirements for "ultimate stability" and "long product lifecycle" in industrial applications, we have established a quality-oriented value system that goes beyond mere price competition. • In-House Compliance Verification Center: We operate an in-house laboratory compliant with international standards. Through our

	difficult to penetrate applications in harsh environments. • Certification Process and Timeline Challenges: To meet increasingly stringent industry-specific certification standards, limitations in technology maturity have significantly lengthened product development cycles and project implementation timelines	"pre-test" mechanism, we precisely align with certification standards, effectively shortening R&D cycles while significantly improving mass production yield and product reliability

E. Favorable and Unfavorable Factors and Countermeasures for Development Prospects

(A)Cutting edge

a. Strong Independent R&D Capability

The company's key management and R&D personnel are deeply engaged in the field of industrial computers, and have an in-depth understanding of the industrial environment and future trends. Through the precise grasp of market demand, we actively carry out the research and development of industrial computer products, which not only can satisfy the current demand, but also can lead the market and lead the future technological trend.

b. Taiwan's sound electronic information industry system

Taiwan has a complete electronic information industry system, from upstream to downstream manufacturers are competitive, and compared with international competitors, the Company can take advantage of Taiwan's geographical and cost advantages to further strengthen the stability of the supply chain and cost control. In addition, Taiwan's abundant human resources provide strong support for the Company's technological innovation and product development.

c. AI era is coming, favorable to industrial computer manufacturers

With the rise of edge computing and artificial intelligence (AI), industrial computers will be the core equipment supporting these emerging technologies. The high degree of integration and flexibility of industrial computers will give them a significant market advantage in terms of function enhancement and cost reduction, providing huge growth potential for the company's future development.

d. Trend of automation in industry and human life

Not only the automation of factory production process, AI technology also brings revolutionary changes to the automation of services in various industries. The trend of automation will drive the growth of demand for high-performance industrial computers, further creating more business opportunities for the Company.

e. Concept and persistence in producing and marketing high-quality products

The company adheres to strict quality management concepts and has obtained a number of international certifications (such as ISO 13485, IEC 61850-3 DNV 2.4, IEC60945, etc.) to provide customers with the most reliable products. Our quality assurance not only meets the market demand, but is also a major competitive advantage in the market segment.

f. Establishment of in-factory EMC laboratory to accelerate R&D time efficiency

In order to further shorten the research and development time, the company has completed the construction of EMC laboratory, which not only meets the industry standards, but also in the process of product development to achieve rapid testing and adjustment, significantly improving the efficiency of research and development.

(B)Unfavorable Factors and Countermeasures

a. Key components are not easy to control.

- Countermeasures:
- The Company will continue to maintain long-term relationships with key suppliers and diversify risks by adjusting procurement sources from multiple angles.
- During the R&D and design stages, we will strengthen the substitution of parts and reduce the dependence on components to prevent operational risks arising from insufficient supply of parts.

b. Shortage of basic labor and rising wage costs

- Countermeasures:
- Enhance production efficiency and reduce reliance on labor through modular production and automated testing technology, thereby reducing labor costs.
- Provide excellent employee benefits and career development opportunities to attract and retain talented people, and increase employee motivation and enthusiasm through systems such as employee stock warrants

c. Foreign exchange risk due to foreign sales

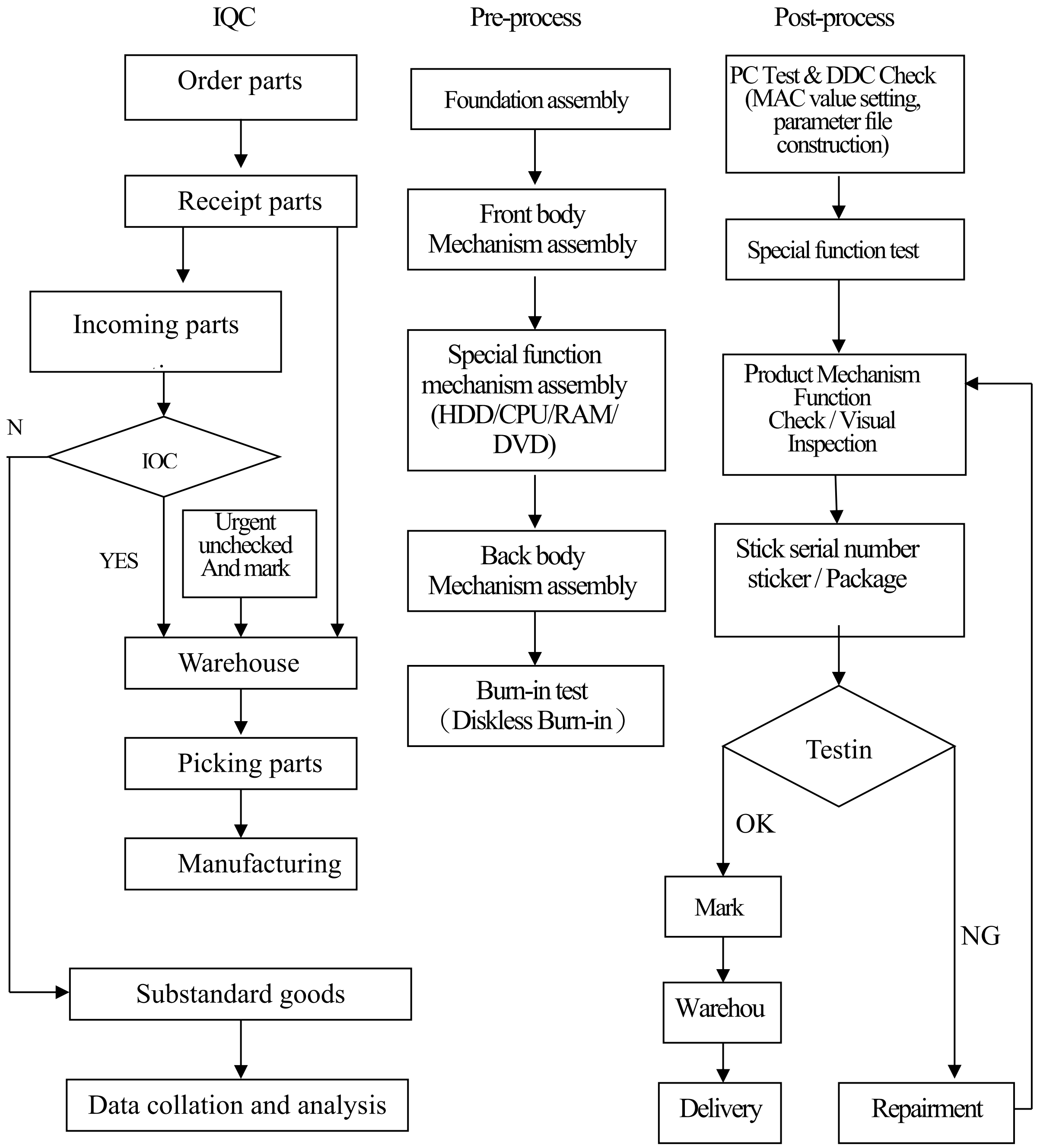
- Countermeasures:
- Pay close attention to the exchange rate changes and adjust the exchange rate risk management strategy at any time.
- Adjust prices in sales quotations in a timely manner to reflect exchange rate fluctuations and protect gross profit margins.
- For accounts receivable from foreign currency exports, we minimize the potential risk of exchange rate fluctuations to the Company by means of forward sales.

4.2.2 Important applications and manufacturing process of major products

A. Main Products and Applications

Main Products	Usage
Industrial LCD Touchscreen Computer Applications and Modules	Industrial automation systems, automation systems for extreme temperature environments, marine systems, military-grade displays, and explosion-proof displays for the petrochemical industry.
Smart Embedded System Modules	Smart Network Series: Smart Buildings, Smart Grids, Smart Transportation, Smart Homes, Smart Healthcare, Smart Logistics, Smart Inspection, Smart Vehicle Inspection, Smart Transportation Systems, Smart Railways, In-Vehicle Smart Instrumentation. Industrial Automation: Instruments and equipment for production control, monitoring, and testing. Rugged Mobile Computers: Rugged portable PCs, rugged portable tablets, HMI (Human-Machine Interface) system applications, military-grade tablets, and drone ground controllers.

B. Production processes



4.2.3 Supply Status of Main Materials

Main ingredients	Supplier	Availability
Touchscreen	EETI、VXT、AMT	Good and stable
TFT panel	AUO, Innolux, HannStar	Good and stable
Integrated Circuit (IC)	Intel、Nvidia、Qualcomm、MediaTek	Good and stable
Printed Circuit Board (PCB)	CIRCUITECH、Hannstar Board	Good and stable
Power Adapter	EDAC、Chicony、FSP	Good and stable

4.2.4 List of principal suppliers and clients

A. Names of any suppliers that have supplied 10 percent or more of the Company's procurements in either of the preceding 2 fiscal years

Unit: NT$ thousands

Item	2024				2025				As at March 31,2026 (Note 1)			
	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Client A	432,235	14.14	None	Client A	436,815	12.00	None	Client A	14,486	1.53	None
2	Client B	-	-	None	Client B	484,528	13.31	None	Client B	23,910	2.52	None
3	Client C	-		None	Client C	372,790	10.24	None	Client C	124,474	13.15	None
4	Others	2,625,370	85.86	None	Others	2,346,484	64.45	None	Others	783,806	82.80	None
-	Net Sales	3,057,605	100.00	-	Net Sales	3,640,617	100.00	-	Net Sales	946,676	100.00	-

Reason for increase or decrease: change in clients' demand。

Note 1: The amount as at March 31, 2026wasnot reviewed by CPA.

B. Names of any clients that have sold 10 percent or more of the Company's sales in either of the preceding 2 fiscal years: None.

4.3 Status of Employees

Year		2024	2025	As of March 31, 2026
Number of Employees	Managers	6	6	6
	Production	282	297	299
	Others	141	141	138
	Total	429	444	443
Average Age		37.51	36.65	36.59
Average Years of Service		7.11	7.82	7.96
Education (%)	Ph.D.	0	0	0
	Masters	14.22	13.96	14.45
	Bachelor's Degree	58.74	58.11	58.47
	Senior High School	25.41	26.35	25.73
	Below Senior High School	1.63	1.58	1.35

4.4 Environmental Protection Expenditures

4.4.1 According to laws and regulations, those who should apply for a pollution facility installation permit or a pollution discharge permit, or should pay pollution prevention fees, or should set up a special unit for environmental protection, explain the circumstances of their application, payment or establishment: no such situation.

4.4.2 Investment in major equipment for the prevention and control of environmental pollution and its use and possible benefits:

There is no risk of pollution in the Company's production process, and there is no case where the measured value of pollutants exceeds the legal discharge standard. General industrial waste is entrusted to legal environmental protection manufacturers to remove and transport. It has been actively promoting continuous improvement of power-saving measures for a long time. Therefore, as of the publication date of the annual report, there has been no environmental pollution.

4.4.3 In the last two years and up to the publication date of the annual report, the Company's process of improving environmental pollution, and if there is a pollution dispute, it should also explain its handling process: none.

4.4.4 In the last two years and up to the publication date of the annual report, the Company has suffered losses (including compensation) due to environmental pollution, the total amount of dispositions, and reveals its future countermeasures and possible expenditures:

The Company has not been subject to inspections by environmental protection units due to environmental pollution incidents, and will continue to uphold the spirit of the ISO14001 environmental policy and continue to improve the environmental management system and equipment. We promise:

Obey the law:

Obtain, identify, follow and comply with regulations and other requirements to reduce the environmental impact of Winmate's manufacturing and servicing processes. All relevant information is properly communicated to the employees.

Reduce impact:

To effectively control environmental impacts, provide appropriate protective facilities and equipment while establishing standard operation to prevent environmental impacts caused by hazardous substances and waste management.

Continuous improvement:

Promote environmental policies aimed at cleaner production processes and pollution prevention, establish control measurement related to significant environmental impacts, and evaluate the environmental management system effectiveness as the basis for performance evaluation.

Education implementation:

Improve the quality of employees, enrich their technical and professional knowledge, and determine their required capabilities to improve work performance. Rising employees' awareness of personal responsibilities and promote participation in environmental management.

Consultation and communication:

Strengthen interactions of employees, the public, suppliers, and other stakeholders. Establish channels for communicating environmental policies and related messages, and give appropriate responses.

4.4.5 Environmental protection expenditures for the current and future years：

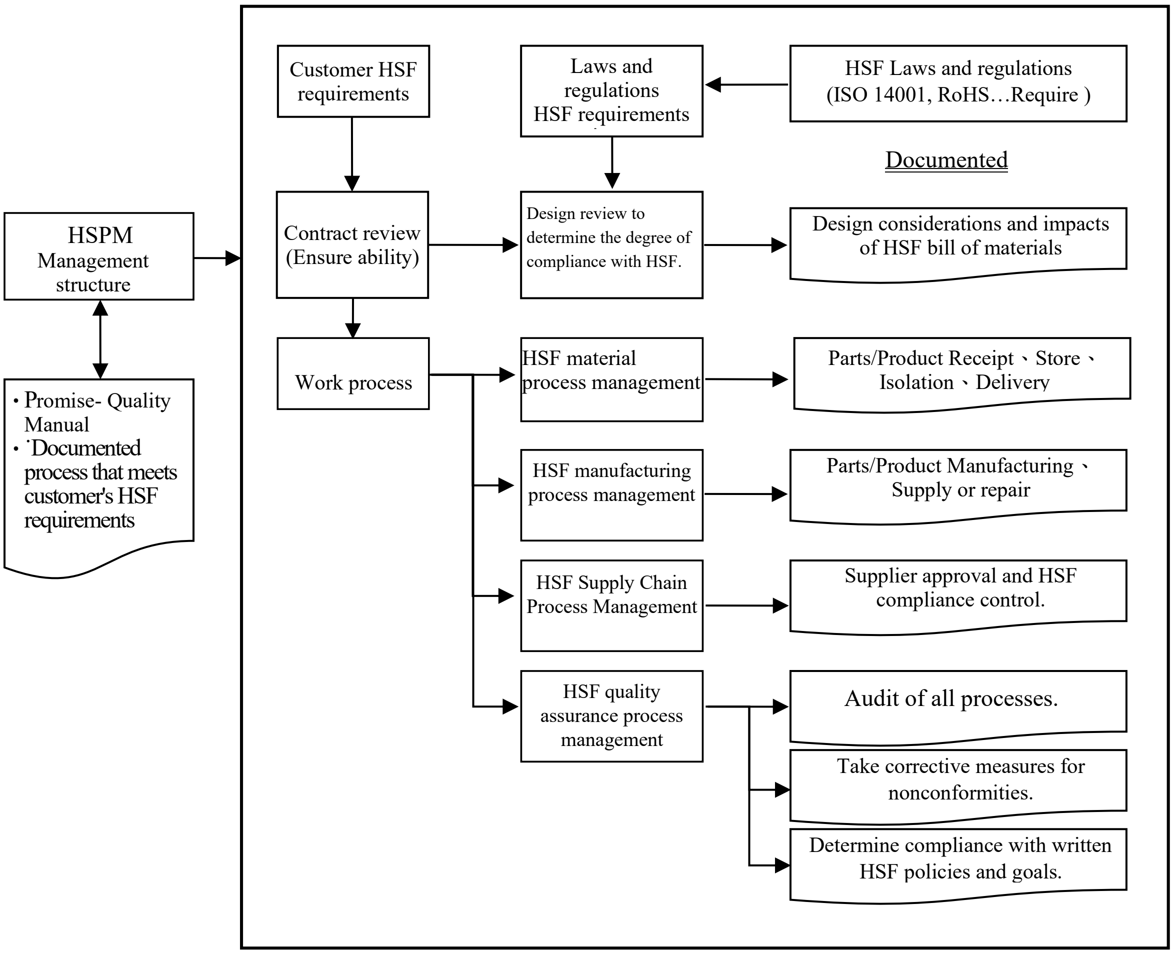
A. The total environmental protection expenditure for the year 2025 amounted to NT$1,636 thousand, including measures for electricity conservation and efficiency improvements within the plant.

B. The projected environmental protection expenditure for the year 2026 is NT$1,600 thousand, to be used for improving air conditioning efficiency and managing and improving electricity quality and efficiency across the company..

C. Entrust a recycling and removal company approved by the Environmental Protection Agency to perform recycling and removal operations.

4.4.6 In response to the implementation of the European Union Restriction of Hazardous Substances (RoHS) and related measures to avoid affecting the rights and interests of investors.

The Company complies with the European Union's Restriction of Hazardous Substances (RoHS), has established "Hazardous Substances Free Management Procedure" and "Restricted Substances Control Specification List" to implement relevant environmental protection measures, and manages HSPM in accordance with the RoHS Directive Hazardous Substances Process. And in February 2009, it obtained the certification of the international electronic component quality assessment-IECQ QC080000 system verification standard. Since 2006, the entire factory has fully imported HSF raw materials. Therefore, the European Union Restriction of Hazardous Substances (RoHS) has not affected the Company's financial business. The operating structure of Winmate HSPM hazardous substance management system is as follows:



4.5 Labor Relations

4.5.1 The Company's various employee welfare measures, further education, training, retirement systems and their implementation, as well as the agreements between labor and management and various employee rights protection measures.

A. Employee Welfare Measures

To promote labor-management harmony, unite employees' centripetal efforts and take care of employee welfare, the Company has set up an employee welfare committee in addition to labor and national health insurance to promote various employee welfare measures and assist in communicating the opinions of both employers and employees.

Welfare measures enjoyed by employees of the Company:

(A) Labor insurance, health insurance, and employee group insurance.

(B)Various activities organized by the Employee Welfare Committee, such as employee travel, departmental dinners, club activities, and dinner parties.

(C) Complete education and training and smooth promotion channels.

(D) Health check.

(E) Various gifts and allowances, such as wedding allowances, maternity allowances, community allowances, parking allowances, travel allowances, and hospitalization allowances.

B. Education and training:

The Company adheres to the concept of "cultivating talents and caring for employees". To ensure the development of employees, to achieve the Company's common goals, establish an excellent operating model, and provide employees with an open and diverse learning environment. Employees can constantly challenge the limits of self-growth through the guidance of internal training/external training, on-job training, knowledge management, reading clubs, library cabinets, and supervisor/peer guidance. At the same time, through a complete training system, employees can get the greatest satisfaction.

And following the spirit of the Talent Quality-management System (TTQS), formulate "Educational Training Management Procedures" and "SOP for Checking Specific Personnel", and establish a training quality operation manual to make the education and training system more perfect, and at the same time pass the TTQS assessment affirmative and won the bronze medal in the re-assessment. Winmate organizes various studies and training every year to enhance employees’ professional skills and knowledge, thereby strengthening work attitudes and providing a diverse learning environment for employee development; on the other hand, through grade/level planning, job rotation, and project assignment, to combine employees' life and career to enhance the knowledge, improve the overall quality of employees. To promote active learning and active improvement of the Company culture, hoping that each employee can contribute what they have learned, enhance the quality and level of work, and create the Company as a whole Profit. Through work and training, personal career planning and the Company's overall interests can grow at the same time. In addition to external training, the training points system is applied to internal talent cultivation and development every year, and the "SOP for Opening Internal Trainings" is set to encourage employee to pass on and exchange knowledge. Winmate provide employees with opportunities to participate in external training and subsidize learning funds based on the “SOP for Participating External Trainings”.

The education and training results in 2025 are as follows:

Course type	Number of classes	Total hours
External training	84	709
Internal Trainings-physical	232	4,789
Internal Trainings- online	17	1,266
Total	333	6,763

C. Retirement system and its implementation status

(A)The Company's employee retirement matters are based on the "Labor Retirement Procedure" and labor relevant regulations such as the Labor Standards Act, Labor Pension Act, etc.

(B)For those who apply the provisions of the Labor Standards Act's retirement fund, the retirement reserve fund shall be allocated every month following the Labor Standards Act, supervised by the Company's labor retirement reserve supervision committee, and deposited in the name of the committee in the bank of Taiwan, which is responsible for handling income and expenditure, custody and utilization. Every year, actuaries are appointed to calculate the allocation rate of their labor retirement reserves based on factors such as the number of laborers, wages, working years, turnover rate, etc., and allocate full labor retirement funds for the payment of retirement benefits.

(C)For those who apply the provisions of the Labor Pension Act, Winmate pays 6% of the employees' monthly wages every month according to the wage grading table and deposits it in the employee's individual labor pension account established by the Bureau of Labor Insurance.

D. Agreements between labor and management and various employee rights protection measures.

The Company values employee opinions, provides multiple channels to establish an open communication environment, deeply understands employees' satisfaction with the management and welfare system, and maintains a good labor-management relationship. Since the establishment of the Company, the labor-management relationship has been harmonious, and there have been no major labor-management disputes.

E. In the most recent year, relevant personnel related to financial information transparency have obtained relevant certifications specified by the competent authority:

Title	Sponsoring Unit	Course Name	Hours
Principal (/deputy) accounting officers and Accounting personnel handling the preparation of financial reports	Securities and Futures Institute, SFI	IAS 21 The Effects of Changes in Foreign Exchange Rates	3
	Securities and Futures Institute, SFI	Insider Trading and Short-Term Trading Theory and Practice	3
	Securities and Futures Institute, SFI	New Challenges in Financial Risk Assessment: AI and Risk Management	3
	Securities and Futures Institute, SFI	Compilation of Sustainable Information	3
	Securities and Futures Institute, SFI	Preparation, Interpretation, and Application of Cash Flow Statements	6
	Securities and Futures Institute, SFI	Analysis of Insider Trading Case Studies	3
	Securities and Futures Institute, SFI	Investor Escape Line: Corporate Governance Determines Enterprise Risk	3
Chief corporate governance officer	Taiwan Institute of Directors	SAP NOW AI Tour Taiwan - Unleash Your Future with Business AI.	3
	Taiwan Stock Exchange Corporation, TWSE	CDP Taiwan Press Conference：Strengthening Climate Information Disclosure to Enhance Corporate Climate Resilience.	3

	Taiwan Corporate Governance Association, TCGA	Greenhouse Gas Management Practical Workshop and Sustainable Development Promotion Meeting-Taipei Venue.	9
Principal (/deputy) internal auditors	Computer Audit Association, CAA	March_Taipei Meeting: Establishing a sustainable ESG Ecosystem centered on Digital Trust.	3
	Computer Audit Association, CAA	May_Taipei Meeting: Mastering AI Risk Governance: Key Insights and Corporate Response Strategy.	3
	Computer Audit Association, CAA	July_Taipei Meeting: InfoSec Taiwan 2025.	4
	The Insitiute of Internal Auditors-Chinese	Key Considerations and Impacts of IFRS S1 and S2 on Internal Control and Internal Audit.	6
	The Insitiute of Internal Auditors-Chinese	Case Studies on Breach of Trust and Non-Arm's-Length Transactions: Professional Ethics and Fraud Prevention Strategies for Corporate Auditors.	6
	Securities and Futures Institute, SFI	Enhancing Corporate Value through Corporate Governance Evaluation Indicators for Listed Companies.	6
	The Insitiute of Internal Auditors-Chinese	Business Intelligence and Data Analysis Methods	6

F. Employee behavior or ethics code.

To ensure a harmonious labor-management relationship and maintain a good corporate culture, the Company consolidates the core value of the Company and the goal of sustainable development. Except for the system in addition to strengthening the connotation of employee welfare, advanced training, and implementing the retirement system and labor-management coordination meetings following the law, because the operation of the enterprise must be built based on integrity, the moral and ethics of employees are also considered in the management of internal control There are "Work Rules", "Code of Ethical Conduct" and various personnel management regulations, which stipulate that both the labors and the managers of the Company should be committed to the establishment of corporate ethics and professional ethics so that employees can clearly understand their behavior or ethics. The rules that should be followed to ensure the development of the Company are as follows:

(A)Employees should work hard internally, cherish public property, reduce losses, improve quality, increase production, and keep business or job secrets externally.

(B)During the period of employment, employees shall not operate or be employed in industries and commerce of similar business nature of the Company, and shall not be able to provide external guarantees in the name of their positions.

(C)Employees should behave properly, give full play to their professional intelligence, and maintain a good corporate image.

(D)Employees shall not accept gifts of money or finance from customers or manufacturers. If this is the case, they shall refuse and inform the department head.

G. Protective measures for the working environment and the personal safety of employees.

In order to maintain the working environment and the personal safety of employees, the Company has established "Environmental Identification Review Management Procedures", "Health Check Operation Standards" and "Emergency Management Procedures", etc. Management procedures and methods are required to be thoroughly implemented by their colleagues.

(A) Insuring labor insurance, health insurance and group insurance for employees.

(B)There is a "health check operation standard", and a general health check is arranged for all employees once a year to ensure the personal safety of the employees.

(C)Regular inspection of drinking water quality to ensure healthy drinking water for employees.

(D)In accordance with the "Emergency Response Management Procedures", emergency response teams are set up for natural disasters such as typhoons, floods, earthquakes, etc., and accidents such as fires and pollutants leakage. Regular training and drills are conducted every year to prevent or reduce disasters. Damage to employees.

(E)Establish a self-defense fire brigade group to organize fire safety seminars and escape drills on a regular basis or in conjunction with the building management committee from time to time to ensure the working environment and the personal safety of employees.

(F)Since 2008, the Company has conducted annual greenhouse gas (GHG) inventories to maintain a comprehensive overview of organizational carbon emissions. In alignment with international sustainability trends and the Financial Supervisory Commission's (FSC) "Roadmap for Taiwan's Adoption of IFRS Sustainability Disclosure Standards," we have adopted the GHG Protocol methodology for carbon calculations. In addition to continuous annual self-inventories, the Company plans to engage third-party certification bodies in accordance with regulatory timelines to verify our data. This commitment ensures data transparency, enables proactive responses to climate change risks, and optimizes carbon asset management.

4.5.2 Losses suffered by the Company due to labor disputes in the most recent year and as of the publication date of the annual report, and disclose the estimated amount and corresponding measures that may occur at present and in the future. If there is no reasonable estimate, the facts that cannot be reasonably estimated shall be stated: None.

4.5.3 Employee Satisfaction Survey, Implementation, and Improvement Plan

In January 2026, the company's Management Department conducted the 2025 Employee Satisfaction Survey. This survey covered five key areas: work environment, compensation and benefits, job content, management system, and organizational identity. The employee participation rate reached 76.4%, marking a 3.2% increase from the previous year.

The results indicated that employees provided suggestions regarding workplace facilities. All feedback has been forwarded to relevant departments for review and discussion, and the company has initiated corresponding improvements.

Survey Details

- Target Group: All employees
- Survey Topics: Work environment, compensation and benefits, job content, management system, organizational identity
- Number of Participants: 479employees
- Participation Rate: 73.2%
- Conducting Department: Management Department

- Survey Frequency: Annually
- Survey Period: January 1, 2025 ~ December 31, 2025
- Overall Satisfaction Score: 4.04 (Scale: 1 = lowest, 5 = highest)
- Survey Result: 96.3% of employees expressed satisfaction with working at the company.

Improvement Plan for 2026

Based on the survey results, the company will implement the following improvement measures:

A. Strengthening the Feedback Mechanism:
   For items with lower satisfaction levels and specific issues raised by employees, the relevant responsible units will conduct feasibility assessments and propose concrete follow-up improvement plans.

B. Enhancing Compensation Competitiveness and Talent Retention:
   Structural salary adjustments will be implemented for selected core job categories to optimize the overall attractiveness of the compensation system, thereby fostering a more competitive environment for talent retention and acquisition.

The company recognizes that a comprehensive employee satisfaction survey is crucial for organizational development. Moving forward, we will continue to listen to employees' voices, incorporate feedback into management decisions, and enhance employee care, ensuring ongoing improvements in the work environment and corporate culture.

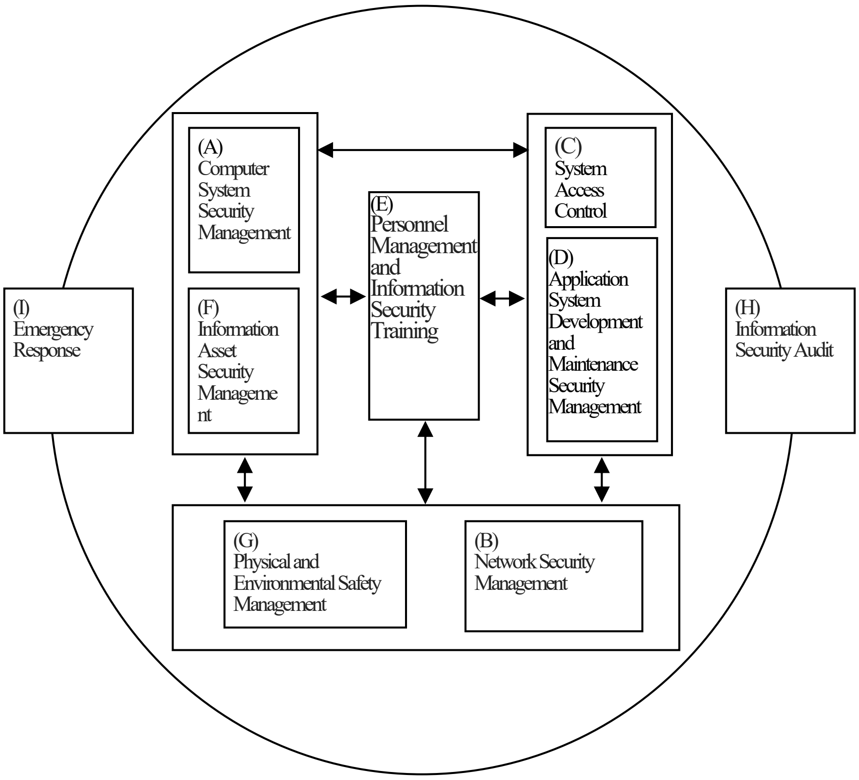
4.6 Information Security Management:

4.6.1 The Company's information security risk management framework, information security policy, specific management plan and resources invested in information security management are as follows:

A. Information Security Risk Management Framework

(A)To coordinate and promote matters related to information and communication security management, an Information Security Management Committee has been established, with the Chief Executive Officer serving as the chairman. Management representatives are responsible for auditing the operation of information and communication security management. Implementation committees act as important intermediaries, responsible for promoting various information and communication security management operations, executing decisions of the management hierarchy, overseeing implementation members, and handling daily information security management tasks.

(B) Management Framework:



(C) To strengthen information security management and ensure the security of data, systems, equipment, and networks, a dedicated information security officer and personnel have been appointed, and the matter has been reported to the board of directors.

B. Information Security Policy

To construct a secure end-to-end supply chain system and safeguard the information assets of our company, encompassing physical environments, hardware and software, networks, data, personnel, control processes, and other security measures, against risks originating externally or internally, such as damage, loss, leakage, or improper control, we have formulated an Information and Communication Security Policy.

The Company's information security policy is divided into three parts:

(A)Implement Information Security:

a. Computer system security Management.
b. Network Security Management.
c. System Access Control.
d. Application System Development and Maintenance Security Management.

(B)Ensure business continuity:
a. Personnel management and information security training.
b. Information asset security management.
c. Physical and Environmental Safety Management.
d. Information Security Audit.

(C)Rapid disaster recovery:
Emergency response.

C. Information security specific management plan

(A)Computer system security management:
a. The system should establish a control system and establish a record for reference.
b. Install anti-virus software on the host to prevent computer viruses and ensure the normal operation of the system.

(B)Network security management:
a. Opening information systems for external connection operations shall identify technologies or measures of different security levels to prevent data, system intrusion, vandalism, tampering, deletion and unauthorized access.
b. Establish e-mail usage regulations to ensure the security of e-mail and information.

(C)System Access Control:
a. For resignation personnel, all rights of information resources shall be immediately revoked and included in the necessary procedures for resignation.
b. For system service providers who perform system maintenance through remote login, they should strengthen security control and teach them relevant security and confidentiality responsibilities.

(D)Application System Development and Maintenance Security Management:
a. For the software and hardware system construction and maintenance personnel of the manufacturer, the range of systems and data that they can access is restricted, and the issuance of long-term system identification codes and passwords is strictly prohibited.
b. Entrusting vendors to set up and maintain important hardware and software facilities should start with the supervision and escort of relevant personnel in this department.
c. Regular system vulnerability scans are conducted, and continuous updates and patching of vulnerabilities are carried out.

(E) Personnel Management and Information Security Training:
Conduct information security education, training and publicity from time to time to build employees' information security awareness and improve information security standards.

(F) Information Asset Security Management:
a. Establish an information asset catalog, including asset items, owners, etc., which is conducive to control.
b. When information storage media equipment is scrapped, tools are used to destroy the entity and make it unusable.

(G) Physical and Environmental Safety Management:
a. To ensure the safety of related facilities, non-IT staff may not enter the equipment room or use relevant information equipment without authorization.

b. The access control records of the computer room are properly kept and reviewed regularly.

(H) Information Security Audit:

In order to implement the information security management, the information security audit operation is carried out on a regular basis.

(I)Emergency Response:

Regular system backup and system recovery drills.

D. Resources devoted to information security management

(A) In 2025, our company has a total of 10 information technology personnel engaged in network security, information equipment maintenance, and the development and maintenance of application systems, all related to information security management.

(B) In 2025, information security-related meetings are held weekly.

(C) In 2025, conducted two system recovery drills.

(D) In 2025, performed three vulnerability scans.

(E) Passed the ISO 27001:2022 Information Security Management System (ISMS) surveillance audit in November 2025.

E. In November 2023, ISO 27001:2022 Information Security Management System certification was obtained(December 12, 2023 to December 11, 2026).

4.6.2 On March 24, 2026, the Company’s IT unit detected that an unidentified external party had gained unauthorized access, through illicit means, to certain data on the Company’s third-party cloud platform, and related threat messages were received. Following assessment, no material impact on the Company’s operations was identified.

In response, the Company will strengthen access control measures for its cloud platforms, conduct regular account reviews and clean-ups, and continue to enhance employee cybersecurity awareness and training.

We remain committed to monitoring trends in the information environment, implementing the objectives of our information security management policy, and conducting regular recovery plan drills to protect the security of our company's critical systems and data. This commitment is integral to ensuring effective governance of information and communication security.

4.7 Important Contracts:

Nature of Contract	counterparty	Period		Major Contents	Restriction
		From	To		
Line of credit	DBS Bank (Taiwan) Ltd	2025/5/20~2026/5/20		Foreign exchange transactions (spot and forward) transaction risk limits - hedging quota	None
Line of credit	Mega International Commercial Bank Co., Ltd.	2025/7/9~2026/7/8		Comprehensive credit line	None
Line of credit	Mega International Commercial Bank Co., Ltd.	2025/7/4~2026/7/3		Derivative commodity trading quota	None
Line of credit	The Shanghai Commercial & Savings Bank, Ltd.	2025/8/1~2026/8/1		Comprehensive credit line	None

Line of credit	CTBC Bank Co., Ltd.	2026/2/28~2027/2/28	Comprehensive credit line、Financial Transaction quota	None

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

5.1 Financial Status

Unit: NT$ thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current Assets	$2,713,497	$2,772,215	(58,718)	(2.12)
Property, plant and equipment	1,637,568	1,675,876	(38,308)	(2.29)
Intangible assets	334,010	34,110	299,900	879.21
Other Assets	290,798	238,088	52,710	22.14
Total Assets	4,975,873	4,720,289	255,584	5.41
Current Liabilities	1,405,429	867,286	538,143	62.05
Long-term Liabilities	39,580	497,796	(458,216)	(92.05)
Total Liabilities	1,445,009	1,365,082	79,927	5.86
Capital stock	804,920	797,465	7,455	0.93
Capital surplus	1,050,202	1,038,043	12,159	1.17
Retained Earnings	1,699,130	1,465,927	233,203	15.91
Other equity	(20,632)	51,282	(71,914)	(140.23)
Treasury shares	-	-	-	-
Non-controlling equity	(2,756)	2,490	(5,246)	(210.68)
Total Stockholders' Equity	3,530,864	3,355,207	175,657	5.24

Explanation of variations (with change exceeding 20%):
1. Increased in Intangible assets: Goodwill generated from the acquisition of the Swiss subsidiaries.
2. Increased in Other Assets: Right-of-use assets of the Swiss subsidiaries.
3. Increased in Current Liabilities: due to the reclassification of bonds payable within one year.
4. Increased in Retained Earnings: due to increase in profitability.
5. Decreased in Other equity: due to loss on financial assets measured at fair value through OCI.

5.2 Financial Performance

Unit: NT$ thousands

Item \ Year	2025	2024	Variance	%	Note
Net Sales	3,640,617	3,057,605	583,012	19.07	
Cost of Sales	(2,189,787)	(1,835,050)	(354,737)	19.33	
Gross Profit	1,450,830	1,222,555	228,275	18.67	
Operating Expenses	(758,300)	(616,523)	(141,777)	23.00	1
Operating Income	692,530	606,032	86,498	14.27	
Non-operating Income	29,143	66,485	(37,342)	(56.17)	2
Income Before Tax	721,673	672,517	49,156	7.31	
Tax Benefit (Expense)	(135,863)	(120,518)	(15,345)	12.73	
Net income	585,810	551,999	33,811	6.13	
Other comprehensive income	(70,908)	1,749	(72,657)	(4154.20)	3
Total comprehensive income	514,902	553,748	(38,846)	(7.02)	

Explanation of variations (with change exceeding 20%):

1. Operating Expenses increased: mainly due to the acquisition of the Swiss subsidiaries and its consolidation in the financial statements.
2. Non-operating Income decreased: due to the reduced gains on the exchange rate.
3. Other comprehensive income decreased: due to loss on financial assets measured at fair value through OCI.

5.3 Analysis of Cash Flow

5.3.1 Remedy for Cash Deficit and Liquidity Analysis

Item \ Year	2025	2024	Variance
Cash Flow Ratio (%)	35.33%	76.66%	-53.91%
Cash Flow Adequacy Ratio (%)	81.59%	84.66%	-3.63%
Cash Reinvestment Ratio (%)	1.42%	5.99%	-76.29%

Analysis of cash flow variations:

1. Decreased in Cash Flow Ratio: due to reclassification of bonds payable within one year .
2. Decreased in Cash Reinvestment Ratio: due to invest Swiss subsidiaries in 2025.

5.3.2 Cash Flow Analysis for the Coming Year

Unit: NT$ thousands

Cash and Cash Equivalents, Beginning of Year (1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Cash Outflow (Inflow) (3)	Cash Surplus (Deficit) (1)+(2)-(3)	Leverage of Cash Deficit	
				Investment Plans	Financing Plans
661,775	703,689	200,000	1,165,464	-	-

1. Analysis of change in cash flow for the coming year:
 (1) Operating activities: Expected net cash generated from operations NT$ 703,689 thousand.
 (2) Financing activities: Expected payment of cash dividends NT$ 453,709 thousand.
2. Contingency plans for projected insufficient cash position and liquidity analysis: not applicable.

5.4 Major Capital Expenditure: None.

5.5 Investment Policy in last year, Main Causes for Profits or Losses; Improvement Plans and the Investment Plans for the coming year: None.

5.6 Analysis of Risk Management

5.6.1 Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

A. Interest rate risk:

The impact of interest rate changes on the company's profit

The interest expense of the company in 2025was NT$ 12,457 thousand, mainly according to the CB issuance conditions, the interest expense is fixed and will not change due to interest rate fluctuations. In addition, the company has sufficient funds and there are no bank borrowings in the account. Therefore, overall interest rate changes have not caused a material adverse impact on the company's revenue and profit.

B. The impact of exchange rate changes:

(A) The Company’s export ratio in 2025 remained high at 97.59%. Export receipts were primarily denominated in U.S. dollars, complemented by some Euro transactions, while approximately 50% of material purchases were paid in U.S. dollars. This structure provides a natural hedging effect for a portion of our foreign exchange exposure.In 2025 the USD/TWD exchange rate experienced significant volatility due to the impact of reciprocal tariffs imposed by the United States; the rate plunged from 33 to below 29 before rebounding steadily from July onwards to above 31. Consequently, the Company recognized a foreign exchange gain of NT$ 5,984 thousand for the year 2025, accounting for 0.16% of sales revenue.

(B)Since foreign sales account for a large proportion of the company's revenue, a significant change in the exchange rate of the NTD will have a certain degree of impact on the company's revenue and profit. Therefore, the company has always paid attention to exchange rate trends and implemented the following countermeasures:

a. Collect relevant information on exchange rate changes, pay attention to its trends and changes at any time, and maintain close contact with the bank to propose countermeasures against potential risks in a timely manner.

b. Maintain the necessary safe level of foreign currency on the account. If the foreign currency exceeds the safe position, it will be settled and sold in a timely manner to reduce the risk of exchange.

c. Strengthen the relationship with domestic suppliers and appropriately increase foreign currency payments to reduce the risk of exchange.

d. For the determined future sales in a timely manner, make forward exchange to hedge.

C. Inflation risk:

(A)The impact of changes in inflation on the company's profits: The company's performance and profits have not undergone significant changes due to inflation.

(B)The company's specific measures to respond to inflation: grasp the price changes of upstream raw materials and key components to reduce the impact of cost changes on the company's profit and loss.

5.6.2 Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions：

A. In order to avoid the exchange rate risk of foreign sales, the company has engaged in hedging measures for forward exchange. The company has not participated in other high-risk fund loans and endorsement guarantee activities.

B. The company has stipulated "Regulations Governing the Acquisition and Disposal of Assets", "Regulations Governing Making Endorsements/Guarantees" and "Regulations Governing Loaning of Funds", and approved by the shareholders meeting. When the company engages in related operations in the future, It will be handled in accordance with relevant measures.

5.6.3 Future R&D Programs and Estimated R&D Expenditures:

Since the establishment of the Company, we have emphasized on the R&D and innovation of new products, and we have been able to identify our own niche markets in the face of various industrial changes. Under the impetus of the AI wave, we will invest in the following projects:

A. Estimated investment in research and development (R&D)

Unit：NT$ thousands

Item	2025	Item	2026
R&D expenses	251,265	Estimated R&D expenses	261,606

B. Future R&D Programs

(A) Extreme-Environment Explosion-Proof and Rugged Mobile Computing Platform

In high-risk industrial settings—such as power plants, refineries, and chemical plants—safety protection is the lifeblood of equipment design. Our company focuses its R&D efforts on ruggedized equipment with "active safety" capabilities, ensuring stable, risk-free operations even in extreme environments involving explosive gases, vapors, or dust.

- Comprehensive Explosion-Proof Certification System: We continuously refine and expand our portfolio of internationally recognized explosion-proof certifications, including CID2, ATEX, and IECEx, and develop specialized circuits tailored for flammable and explosive environments. Through electrical isolation and temperature control technologies, we ensure stable operation of equipment in gas and dust environments, eliminating potential hazards caused by electrical sparks or overheated components.

- Military-Grade Rugged Mechanical Engineering: Product design integrates MIL-STD-810H military standards with IP67 dust and water resistance, enabling the equipment to withstand impacts, vibrations, salt fog, radiation, and acidic environments. For industrial settings with unstable power supplies, we have implemented a "wide-voltage protection design" to prevent short circuits or sparks caused by voltage fluctuations, ensuring the equipment's ultimate resilience in harsh, all-weather environments.
- • Agile Peripheral Expansion Ecosystem: To address the diverse needs of outdoor operations, we have developed highly flexible I/O expansion modules and storage expansion solutions that support specialized functions such as data acquisition and high-frequency signal transmission, enhancing the adaptability and added value of handheld devices in specialized projects.

(B) Integration of High-End Smart Mobile Devices and Edge Computing

Our company is committed to developing a new generation of "smart mobile brains," delivering high-performance, low-power edge computing solutions through high-performance processing platforms and fanless thermal management architectures.

a. Electrostatic Discharge (ESD) Protection and Stability Engineering: We have established multi-layered protection mechanisms for electrostatic-sensitive environments, such as electronics manufacturing and chemical processing:
   - Materials Science Applications: We select highly resistant materials to ensure the long-term stability of electronic components in high-voltage environments.
   - Active Protection Circuits: We incorporate transient voltage suppression and discharge protection designs at the PCB level.
   - Structural Guidance Technology: We optimize electrostatic discharge paths through mechanical design to prevent energy from entering core computing units.

b. Smart Deployment in Vertical Industries:
   - Smart Logistics and Warehousing: Integrates IoT technology to provide real-time asset tracking and precise inventory management.
   - Energy and Critical Infrastructure: Develops remote monitoring and automated inspection systems for energy facilities (e.g., smart grid operations and maintenance).
   - Smart Transportation and Railways: Provides specialized terminal equipment for vehicle inspection, track maintenance, and public transportation safety, supporting smart city infrastructure development.

(C) IoT Smart Rugged Series: Breakthroughs in EMC and Power Management Technology

For high-magnetic-interference environments such as military, marine, and automotive applications, our company has dedicated core resources to enhancing electromagnetic compatibility (EMC) technology, ensuring that equipment maintains exceptional communication and computational stability even under extreme interference.

a. Advanced Electromagnetic Compatibility (EMC) R&D:
   - Precise PCB Layout: Utilizing simulation technology to optimize routing, suppressing the conduction and radiation of electromagnetic noise at the source.
   - High-Efficiency Filtering and Shielding Engineering: Combining transient noise suppression technology with specialized metallic shielding materials to build a robust electromagnetic defense barrier.

b. In-Depth Implementation of Military and Automotive Standards: Products fully comply with the MIL-STD-461G electromagnetic compatibility standard, ensuring signal purity during military and maritime operations.

c. Power Regulation and Power Isolation Technology: To address the severe voltage fluctuations common in automotive systems, we have developed a wide-voltage power management system featuring Power Isolation technology. This effectively filters transient pulses, ensuring the product has a long and stable operational lifespan.

(D) AI-Powered Smart Living and Interactive Retail Applications

Leveraging our extensive experience in touch panel integration and our expertise in developing AI-embedded systems, we transform industrial-grade technology into intuitive and efficient human-machine interaction solutions. By integrating AI vision recognition and intelligent sensing, we bring robust and reliable computing power to retail, public services, and smart living scenarios, building a seamlessly connected smart urban network and pioneering a diverse market for value-added applications.

Research and Development Products	Research, Development, and Innovation
Touch Panel Integration Technology	Our company specializes in advanced display technologies and has made significant investments in cutting-edge R&D, including rugged, shock-resistant optical bonding, 4K ultra-high-resolution imaging, and nano-coating for readability in bright light. We have successfully integrated these technologies to create a unique touchscreen platform that offers shock resistance, moisture protection, and all-weather visual clarity. Combined with an advanced intelligent temperature control system and highly efficient heat dissipation and thermal management design, this technology has been fully integrated into high-end solutions for smart logistics, automated energy inspection, marine and vehicle applications, and explosion-proof industrial environments. It ensures that equipment maintains exceptional computational stability and precise visual interaction even under extremely harsh conditions.
Smart Embedded Industrial Computer	With the rapid evolution of embedded technology, highly integrated hardware-software embedded computing platforms have become a key development indicator for Industry 4.0.

	Our company is dedicated to developing industrial-grade embedded platforms that are "application-scenario-centric and computation-technology-driven." Equipped with high-performance AI processing units, our intelligent embedded industrial computers are capable of handling complex algorithms and massive amounts of data, demonstrating exceptional technical advantages and market influence within the Internet of Things (IoT) ecosystem and edge computing domains.

(E) Smart Maritime and Ship Display and Control Systems

a. Deepening Our Focus on the Maritime Sector to Solidify Our Leading Position in the Global Market The Company possesses a forward-looking strategic advantage in the fields of maritime and marine computer systems and LCD display applications. Leveraging our deep insights into and long-term commitment to the specialized maritime market, we have established robust technological barriers in highly specialized application scenarios. Through years of accumulated field experience, our solutions have been successfully implemented in various types of specialized vessels, offshore wind platforms, and high-end maritime equipment worldwide, building a strong foundation of industry know-how and market reputation.

b. Enhanced Technical Specifications to Build a Comprehensive Maritime Ecosystem To address the extreme physical challenges of the offshore operating environment (such as high salt fog, intense vibration, and wide temperature fluctuations), we have implemented multiple enhancements in our product engineering design:

- Extreme Environment Protection Engineering: Military-grade shock resistance, high-grade waterproofing, and anti-salt-fog corrosion coating technologies have been integrated into the mechanical design to ensure uninterrupted and stable operation of the equipment under severe marine conditions.
- Alignment with High-Level Marine Certifications: We have performed precise electromagnetic interference (EMI) optimization on internal circuit systems to ensure full compliance with international maritime certification standards such as DNV 2.4, IEC 60945, and EU RO-MR, establishing a formidable competitive barrier.
- Systematic Product Portfolio Expansion: In addition to our existing ruggedized displays and edge computing computers, we have further expanded our product line to include marine-grade servers and industrial-grade networking equipment. By integrating data acquisition, computing, and network communication, we provide customers with one-stop, systematic ship automation solutions.

c. Monitoring Market Trends and Responding to Industry Policy Shifts: By actively participating in leading global maritime exhibitions (such as SMM and Posidonia), the company engages directly with top-tier shipyards and system integrators to accurately track the latest regulations and technological developments from the International Maritime Organization (IMO).

- Policy Opportunities and Localization Advantages: With the promotion of national strategic policies such as “Domestic Shipbuilding” and “Offshore Wind Power

Development," the Company has completed its technological preparations and production capacity allocation. Moving forward, we will continue to apply autonomous computing capabilities to next-generation naval vessels and maritime engineering through technological innovation and highly flexible customized services, striving to become a leading supplier in the global maritime smart transformation.

Research and Development Products	Research, Development, and Innovation
Marine Display / Panel PC	• Surface finish: Special powder coating, waterproof, and resistant to hydrochloric acid corrosion. • Electrical design: Wide input voltage range of 9 – 36 V, with 1.5 V isolated power supply protection. • Ruggedness testing: Vibration resistance and high/low temperature resistance (IEC 60945). • International Certifications: DNV 2.4, IACS-E10, IEC 60945. • Waterproofing: IP66 meets outdoor control and navigation standards. • Power Design: IRT Power design. • EMI: Effective filtering and isolation of low-frequency EMI. • ECDIS: Electronic Chart Display and Information System. • DICOM: Digital Imaging and Communications in Medicine (DICOM) protocol. • Panel Bonding Technology: Optical bonding.

(F) Smart Logistics and IoT In-Vehicle Computer Systems

A. Empowering Smart Warehousing, Transforming IoT Operational Efficiency In response to the wave of Industry 4.0 and the Internet of Things (IoT), our company has dedicated itself to the fields of smart warehousing and automated logistics, bringing edge computing capabilities to the front lines of operations. Through highly integrated IoT technology, we transform traditional inventory management, order fulfillment, and asset tracking into a digital, visualized intelligent monitoring system, helping clients achieve precise and efficient end-to-end logistics management

B. Comprehensive In-Vehicle Computing Platform for Seamless Integration with Vehicle Systems Our in-vehicle computer systems, specifically designed for logistics transportation and heavy machinery, offer superior physical stability and communication compatibility:

- Diverse Equipment Integration: Our products seamlessly connect with various operational vehicles, including forklifts, trucks, and trailers. Through real-time data exchange, vehicles can instantly link with warehouse management systems (WMS) to enable precise navigation, scheduling, and status feedback.
- Stable Power Supply in Harsh Environments: To address the unstable power sources typical of vehicle environments, this system incorporates high-performance wide-voltage protection design and power isolation technology. This ensures that the computing unit remains free from voltage fluctuation

interference during vehicle startup, operation, or work on rough terrain, guaranteeing uninterrupted operations.

C. Data-Driven Automation for Ultimate Operational Precision Through the collaboration of IoT devices and onboard computers, we have successfully minimized human error:

- Intelligent Scheduling and Automatic Feedback: The system automatically handles complex inventory scheduling and cargo positioning instructions, combined with real-time delivery confirmation data synchronization, significantly improving delivery accuracy and asset utilization rates.
- Edge Detection and Anomaly Alerts: By integrating sensor technology, the system tracks cargo movement and transport status in real time, preventing losses and reducing misdeliveries, thereby transforming logistics risks into manageable data.

D. Pioneering the Future of Smart Logistics, Charting a New Course for Automated Transportation Looking ahead, IoT and 5G communications will drive smart logistics toward a "fully automated" phase.

- Technological Evolution and AI Integration: We will continue to integrate AI visual recognition and predictive maintenance capabilities into our vehicle-mounted computing platforms to help enterprises further reduce operational costs.
- Strategic Position in the Ecosystem: We are committed to providing more forward-looking smart warehousing solutions through technological innovation. We are evolving from a single equipment supplier to a “smart transformation partner,” helping global clients establish core competitive advantages in the IoT era and build a smart logistics network where everything is interconnected.

(G). Next-Generation Drone Ground Control System (GCS) and Autonomous Flight Platform

A. Seizing the Initiative in the Unmanned Vehicle Market and Defining Ground Control Standards As global unmanned aerial vehicle (UAV) applications shift from consumer-grade to professional industrial and defense sectors, our company, leveraging years of technical expertise in rugged mobile computing, has taken the lead in the research, development, and deployment of UAV Ground Control Stations (GCS). We not only provide hardware equipment but are also committed to defining high-performance, highly reliable ground control standards to ensure precise control of unmanned vehicles in complex and dynamic operational environments.

B. Integrating Advanced Communications and AI Computing to Optimize the User Experience To address the stringent requirements of industrial-grade drones for real-time video transmission and long-range communication, our GCS system incorporates the following technological breakthroughs:

- Multi-band, low-latency communication links: Integrating 5G, Wi-Fi 7, and professional-grade radio transmission modules to ensure stable video and command transmission even over long distances or in high-interference environments.
- High-resolution, sunlight-readable display with touch technology: Utilizing optical bonding technology and high-brightness panels, this ensures operators

maintain exceptional visual clarity even under direct outdoor sunlight. Combined with professional-grade joysticks and a multi-touch interface, it delivers an intuitive and precise human-machine interaction experience.

C. Comprehensive Product Portfolio Enabling Diverse Vertical Applications: The company offers a full range of handheld and portable GCS products ranging from 5-inch, 8-inch, to 10.1-inch models, and has successfully expanded its R&D capabilities to include drone flight controllers and autonomous operation systems.

- Cross-Industry Solution Deployment: Our products are currently widely used in various unmanned vehicles and are applied in high-growth sectors such as energy pipeline inspection, environmental disaster monitoring, smart logistics and distribution, and national defense and security.
- Pioneering the Future of Autonomy: In response to future trends in swarm flight and autonomous flight, the company will continue to deepen its capabilities in hardware and software integration to provide comprehensive solutions ranging from "single-unit control" to "swarm collaboration." Through continuous technological innovation, the company is committed to becoming an indispensable smart core supplier in the global drone industry chain.

5.6.4 Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales:

In 2025 there were no significant impacts on the Company's operations resulting from changes in major domestic or foreign policies or laws. The Company strictly adheres to national policies and regulations. Our relevant departments continuously monitor significant policy and legal updates, proactively adjusting internal systems and business activities to ensure smooth operations and full compliance.

5.6.5 Impact of Technological Changes (including cybersecurity risks) and Industry Shifts on the Company's Financial Operations, and Corresponding Measures:

A. Impact of Changes in the Industry Environment on Financial Operations

In the face of geopolitical volatility, the restructuring of global supply chains, and the new normal of the post-pandemic era, the Company has consistently maintained a rigorous environmental assessment mechanism. As the industrial PC (IPC) industry accelerates its transition from traditional "rugged computing" toward "Edge AI" and "integrated hardware-software solutions," industry boundaries are becoming increasingly blurred, and cross-domain integration is flourishing.

If companies fail to promptly grasp key trends such as 5G-Advanced, the implementation of generative AI, and the transition to low-carbon operations, they will face the risk of weakened product competitiveness. However, leveraging agile business strategies, the Company has successfully transformed external environmental changes into growth momentum. By deeply cultivating the rugged handheld mobile device market, the Company has not only successfully transitioned into a high-end mobile computing expert but has also ensured a robust financial structure and sustained growth in profitability through a high proportion of ODM strategic partnerships and strong order visibility.

B. Core Competencies and Strategic Responses

The Company effectively mitigates industry transformation risks and seizes market opportunities through the following core competitive advantages:

- Agile R&D and High Customization: Providing industry-leading rapid design services (Time-to-Market) to meet the stringent requirements of vertical markets for unique specifications.
- Technological Deepening and Hardware-Software Integration: Centered around our R&D center, we delve deeply into AI edge computing, underlying firmware technologies, and energy management.
- Global Channels and Brand Effectiveness: We have established a robust international marketing network to ensure our solutions precisely penetrate key sectors such as smart logistics, energy inspection, smart transportation, and automated manufacturing.

  Looking ahead, the Company will continue to increase R&D investment, closely track AIoT advancements and Industry 5.0 transformation trends, and leverage technological leadership to mitigate operational risks arising from industry transformation.

C. Cybersecurity Risk Management and Implementation Measures

Cybersecurity has become a cornerstone of sustainable business operations. To implement our cybersecurity policy of “strengthening cybersecurity defenses, ensuring operational continuity, and building resilience,” we have implemented the following specific measures:

- Alignment with International Standards: We have successfully implemented the ISO/IEC 27001:2022 Information Security Management System, establishing a standardized and institutionalized defense framework.
- Continuous Protection Mechanisms: We conduct regular system-wide vulnerability scans and cybersecurity audits to provide proactive alerts against potential threats.
- Employee Cybersecurity Resilience: Our IT team participates in advanced cybersecurity training, and we conduct regular cybersecurity awareness campaigns and simulation drills for all employees to integrate cybersecurity awareness into our corporate culture.
- Disaster Recovery Capabilities: Implement off-site backups, system recovery drills, and contingency plans to ensure rapid restoration of core business operations in the event of a cybersecurity attack or unexpected incident, thereby minimizing the impact on finances and business operations.

5.6.6 The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company’s Response Measures:

The Company holds regular shareholders' meetings and Institutional investor conferences to report on the Company's operating status and fully communicate with shareholders and investors to enhance information transparency. In addition, the Company also actively participates in social welfare activities, fulfills social responsibilities, and promotes the Company's sustainable development.

There are responsible personnel for emergencies, and a special project team is set up as necessary to minimize the hazards. The Company's image has not changed significantly in recent year, and there have been no adverse reports.

5.6.7 Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans:

As of the publication date of this annual report, and in consideration of the Company's long-term development strategy to expand business operations across Europe, the Company acquired a 100% equity stake in "Primelco System Device" and "Primelco Visual Data," both located in Switzerland, in 2025. The total consideration for this acquisition was CHF 11,800 thousand (approximately NT$ 432 million) in cash. This acquisition has contributed approximately NT$ 350 million to the Company’s consolidated revenue.

The aforementioned equity acquisition was conducted in full compliance with relevant laws and the Company’s "Procedures for Acquisition or Disposal of Assets." Furthermore, the Company has followed internal control regulations to mitigate any potential negative impacts associated with the acquisition.

5.6.8 Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans:

For the most recent fiscal year and up to the publication date of this annual report, the Company has not engaged in any physical plant expansion. Instead, the Company has adopted a strategy of strengthening and expanding its outsourced production model to meet customer delivery demands effectively.

5.6.9 Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration:

A. The Company mainly produces industrial computer and equipment for customization, the largest customer was accounted for 13.31% of the total sales in 2025. This customer is actually an excellent foreign listed company and has a fine partnership with the Company. The Company also has worked to diversify its customer base in order to reduce the concentration of sales.

B. The Company purchases various sizes of panels from domestic and foreign manufacturers, and established good relationship with those suppliers and also with dealers in order to maintain good supply chain, so the Company has no shortage of materials or interruption of supply in the recent 3 years.

5.6.10 Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%:

The Company’s directors and major shareholders holding 10% of the shares had a stable concentration of shareholding before the publication of the annual report, and the massive transfer of shareholding would have little risk and impact on the Company.

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights：

In the most recent year and as of the publication date of the annual report, the Company has no change in its operating rights.

5.6.12 Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that: (1) involve the Company and/or any company director, supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the Company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the Company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the printing date of the annual report: None.

5.6.13 Risk Management Policy and Procedure:

To strengthen corporate governance and effectively implement risk management mechanisms and reduce the risks encountered in operations, the Company has formulated a "Risk management policy and procedures" approved by the Board of Directors. The risk management policy is to define various risks following the Company's overall operating policy, establish a risk management mechanism for early risk identification, accurate analysis, and evaluation, effective response and supervision, and prevent possible losses within the tolerable risk range, based on internal and external environmental changes, Continue to adjust and improve to achieve the best risk management practices, protect the interests of employees, shareholders, partners and customers, increase company value, and achieve the optimal principle of company resource allocation.

A. Scope of risk management

The Company reviews business characteristics, operating characteristics, internal and external environment, and other factors and summarizes risk management categories, including operational risks, financial risks, strategic risks, hazard risks, legal risks, and other risks. To ensure that various risks are controlled within a tolerable range, control procedures are established for risk identification, analysis, evaluation, response, monitoring, and correction, to grasp the scope of risks and take appropriate measures.

B. Risk management organization

The Board of Directors：The highest level of risk management, approving risk management policies, procedures and structures, ensuring consistency between operating strategies and risk management policies, and supervising the effective operation of overall risk management.

Audit Committee：Assist the Board of Directors in supervising the risk management system, review risk management policies and systems, and supervise the implementation of risk management.

Risk management team：A risk management team is set up under the Board of Directors, and the vice president of general administration division serves as the convener. The risk management team is responsible for coordinating and supervising the operation of overall risk management and report regularly.

Internal audit：The audit office is subordinate to the Board of Directors. It should schedule an annual audit plan based on the risk assessment results and report the audit results of risk management operations to the Board of Directors.

Risk management executive department：All departments should implement risk management. The heads of each department are responsible for risk management, analyzing and monitoring the risks of their departments, ensuring the effective operation of the risk control system, and regularly reporting risk management information to the risk management team.

C. Implementation of risk management

Regular risk management meetings are held every year, presided over by the vice president of general administration division, and the heads and responsible person of each department form a risk management team. According to the internal and external environment changes, the organization situation analysis and potential risk factors measure the impact and possibility of risks. To determine the risk level, consider the risk tolerance and propose a response plan, and the executive department will implement the correction and continue to monitor, adjust and improve, to achieve the Company's overall risk control goal.

5.6.14 Other Major Risks:：None.

5.7 Other Important Disclosures：

Key Performance Indicator (KPI)

5.7.1. Financial Indicators

Ratio	Formula	Target KPI	2024
(1) Financial structure and Solvency			
Debt ratio	Total Liabilities/Total Assets	29.91%	29.04%
Current ratio	Current Assets/Current Liabilities	211.31%	193.07%
(2) Operating Performance			
Accounts receivable turnover (times)	Net Sales/Average Trade Receivables	7.43	6.65
Inventory turnover (times)	Cost of Sales/Average Inventory	3.78	2.83
Fixed assets turnover (times)	Net Sales/Average Net Fixed Assets	2.16	2.20
Total assets turnover (times)	Net Sales/Average Total Assets	0.73	0.75

5.7.2. Performance Indicators

Ratio	Formula	Target KPI	2024
(1) Productivity beneficial result (NT $ thousand)	Net Sales/Actual number of employees	8,031.86	8,199.59
(2) R&D beneficial result	Net Sales/R&D expenses	14.03	14.49

5.7.3. Profitability

Ratio	Formula	Target KPI	2024
(1) Return on stockholders' equity (%)	Net Income/Average Shareholders’ Equity	17.48%	17.16%
(2) Earnings per share	(Net Income – Preferred Stock Dividend)/Weighted Average Number of Shares Outstanding	7.52	7.39

VI. Special Disclosure

6.1 Affiliated Companies：

6.1.1 Consolidated business report of affiliated companies all have been announced on MOPS, the website：
https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=3416&year=&mtype=K&isnew=true

6.1.2 Consolidated Business Report of Affiliates

The companies that should be included in the preparation of the consolidated financial statements of related enterprises in accordance with the "Standards for the Preparation of Consolidated Business Reports, Consolidated Financial Statements and Related Reports of Related Enterprises" are the same as the companies that should be included in the preparation of the parent-subsidiary consolidated financial statements in accordance with International Financial Reporting Standard No. 10, and the relevant information that should be disclosed in the consolidated financial statements of related enterprises has been disclosed in the aforementioned parent-subsidiary consolidated financial statements, and the consolidated financial statements of related enterprises shall not be separately prepared.

6.1.3 Consolidated Financial Statements of the Affiliates : N/A.

6.2 Private Placements Securities in the most recent years: None.

6.3 Other Supplementary Information: None.

VII、Significant issues in the most recent year and up to the publication of the annual report which might affect shareholders' equity or price of shares pursuant to Item 2, Paragraph 3, Article 36 of the Securities Exchange Law: None.

WINMATE

Value Creation · Balance of interests · Sustainable Management

Sustainable Development, Value Creation, and Co-creating with Altruism