

LOGAH TECHNOLOGY CORPORATION

2025 ANNUAL REPORT

Published on May 14, 2026

The annual report is available at: <http://mops.twse.com.tw/>

Company Website: <http://www.logah.com>

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Certified Public Accountants for the Latest Financial Report
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- VI. Name of any overseas securities trading agency and method for inquiring
information of such overseas securities: None
- VII. Company Website: <http://www.logah.com>

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One. Message to Shareholders

Logah Technology Corporation 2025 Business Report

I. Business performance for 2025

(I) Implementation and outcome of 2025 business plans

Unit: NTD thousands; %

Item	2025	2024	Amount increase (decrease)	Percentage % increase (decrease)
Operating revenues	1,097,310	877,438	219,872	25.06
Gross profit	11,264	(51,159)	62,423	81.96
Net loss after tax	(77,881)	(203,533)	125,652	61.74

(II) Budget execution

The Company did not publish financial forecast, hence not applicable.

(III) Revenues, expenses, and profitability analysis

1. Financial income and expenditure:

In 2025, cash outflow from operating activities was NTD 2,280 thousand; cash outflow from investing activities was NTD 27,393 thousand; cash inflow from financing activities was NTD 306,700 thousand; the impact of exchange rate changes on cash was (NTD 1,073) thousand; and net cash inflow for the period was NTD 275,954 thousand.

2. Profitability analysis:

Item		2025	2024
Financial structure (%)	Debt to assets ratio (%)	78.13	80.29
	Long-term capital to property, plant and equipment ratio (%)	413.20	139.02
Solvency (%)	Current ratio (%)	135.19	61.42
	Quick ratio (%)	126.48	50.49
Profitability (%)	Return on assets (%)	(3.98)	(12.24)
	Return on equity (%)	(26.84)	(53.97)
	Net profit margin (%)	(7.09)	(23.19)

(IV) Research and development

1. In response to global energy saving, carbon reduction, and ESG trends, the Company continues to work with customers on product appearance, as well as lightweight, durability and enhanced resilience requirements to meet the needs of the customers. The Company also actively continues to invest in R&D plans for new technologies and new processes as well as increased production labor costs. The details are as follows:
 - (1) Technological enhancement of gas assisted injection molding.
 - (2) Technological enhancement of waterborne coating.
 - (3) Technological enhancement of IMD/in-mold labeling.
 - (4) Technological enhancement of inner mold de-gating system.
 - (5) Technological enhancement of IMF film insert molding.
 - (6) Automated production technology.
 - (7) Technological enhancement of rapid heat cycle molding (RHCM) with dual mold temperature controller energy efficiency.
 - (8) Technological enhancement of time series controllers for hydraulic hot-runner molds.
 - (9) Technological enhancement of the double shot injection molding.
 - (10) Technological enhancement of high-gloss (#14,000) specular surface products.
 - (11) Technological enhancement of high-speed thin-wall injection molding.
 - (12) Technological enhancement of PCR materials injection molding.
 - (13) Technological enhancement of new energy auto parts and interior parts molding and painting.
 - (14) Improvement of the gilding technology for frames of decorative strip frames
 - (15) Improvement of curved thin parts molding technology
 - (16) Advanced technology of fully automated insertion molding of large-scale plastic parts.
 - (17) Improvement of laser engraving technology on the surface of plastic parts.
 - (18) Improvement of ultrasonic melting technology for plastic parts.
 - (19) Improvement of waterproofing design and molding process for plastic parts.
2. The Company's technology focuses on mold design and development and gas assistance, heat dissipation and high functionality, high-gloss mirror surface, automated production, and molding development of environmental-friendly plastic parts (e.g. PCR material), and with the automated assembly and secondary processing technology, the Company provides customers with a complete high-quality product supply service while improving the service quality and efficiency and ensuring market competitiveness.

II. Summary of current year's business plan

(I) Business policy

1. Solidify and expand niche markets, elevate international presence in response to globalized trade protection.
2. Core positioning and one-stop service by focusing on professional precision mold design, development, and manufacturing.
3. From a single design and production process, Logah Technology has upgraded to full-chain services covering [design-processing-solution integration], enabling it to provide customers with “mechanical solution integration business” covering the full life cycle of mechanical products, helping customers simplify supply chain processes and improve project efficiency, and achieving one-stop cooperation from [product requirements] to [delivery].

(II) Estimated sales volume and basis

The Company sets annual business targets based on its business performance over the years, the current status of the Company, and the development trend of market demand. However, as the Company did not disclose its 2026 financial forecast, the expected sales volume is not disclosed.

(III) Production and sale policies

1. 3C 、5G network communication products and aquatic smart sports equipment are the main growth trends of the consumer market in the future.
2. Consolidated customer base for 3C and AIO (all-in-one).
3. Expand markets for medical nursing, and the stay-at-home economy.
4. Continue to develop the customer base for new energy auto parts, interior parts, central control instrument panels, energy storage modules, and charging piles.
5. Promote the sustainable development of the customer base of the new energy car.
6. Develop the AI smart market: Servers/AI glasses/home care robots

III. Future development strategies of the Company

(I) Short-term operational and business development plans

1. Continue to develop new customers and new product lines, and provide the best service quality.
2. Enhance product quality and service.
3. Pass the technological innovation, intelligent reform and digital transformation to improve the production quality and production efficiency, and increase the added value of products.
4. Through strategic investment in the “wireless communication RF/gallium nitride” field, the Company provides high-performance GaN process technology services, with products mainly applied in 5G, low-earth-orbit satellite communications, new energy electric vehicles, new energy storage equipment, and power conversion devices.

(II) Mid-term and long-term operation and business development plans

1. Strengthen the information link and circulation with Taiwan and mainland China system manufacturers and international brands, and become a long-term cooperative manufacturer for customers.
2. Integrate the resources of the supply chain, establish a sharing platform, cooperate with other suppliers to achieve mutual benefits, reduce resource consumption, and improve customer reliability and quality.
3. Develop the export market and continue to develop the EMS (electronics manufacturing service) foundry model: Some of the orders are received in Taiwan, but produced and delivered in the Taiwan, mainland China, and Vietnam plants. The primary goal is to increase product gross profit.
4. Promote energy conservation and carbon reduction in the plant area and the implementation of ESG goals of the Company.
5. Mechanical integration for AI smart healthcare and home care robots, as well as technology transfer and manufacturing applications of 3D printing.

IV. Impact of the external competition, legal, and overall business environments

Significant fluctuations in oil prices and trends, rapid changes, and the regional integration of global supply chains, the Company will continue to strengthen the integration of internal and external resources, actively understand and satisfy customer needs, closely monitor developments in the external competitive environment in order to respond to changes in the market environment, actively invest in new fields, strengthen the transfer of new technologies, improve efficiency, pursue product vertical integration, and expand the application fields of mechanical parts.

Chairman: Cheng-Chiang Sun Manager: Sheng-Yuan Hsiao Accounting Officer: Wen-Ching Huang

Two. Corporate Governance Report

I. Background information of directors, supervisors, the President, vice presidents, assistant vice presidents, and heads of various departments and branches
(I) Directors

8th																		Term of office expires on June 27, 2025 (information updated).				
Title	Nationality or place of registration	Name	Gender Age	Date elected/onboard	Term of service	Date first elected	Shareholding when elected		Current shareholding		Shareholding of spouse and underage children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as manager, director, or supervisor			Remarks		
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship			
Chairman	The Republic of China	Guangxin Co., Ltd. Representative: Hui-Fa Yu	Male Age 61-70	2023.06.29	3 years	2014.03.28 2014.03.28	2,981,488 0	3.59% 0%	2,981,488 5,665,934	3.20% 6.09%	0 0	0% 0%	0 0	0% 0%	Executive Master of Business Administration (EMBA), National Sun Yat-Sen University Director and General Manager, Liyu Technology Co., Ltd.	Chairman of Suzhou Longdeng Electronic Technologies Limited Chairman of Suzhou Ruideng Technologies Limited Chairman & General Manager, Liyu Technology Co., Ltd. Chairman of Longdeng Electronics Technology (Shenzhen) Co., Ltd. Chairman of Shisong Investment Co., Ltd. Director of Shisong Investment (Samoa) Limited Director of Hwadeng Investments (BVI) Limited Chairman of Guangxin Co., Ltd.	Director	Shu-Fen Lin	2nd-degree	Note 1		
Director	The Republic of China	Guangxin Co., Ltd. Representative: Shu-Fen Lin	Female Age 61-70	2023.06.29	3 years	2014.03.28 2014.03.28	2,981,488 0	3.59% 0%	2,981,488 0	3.20% 0%	0 0	0% 0%	0 0	0% 0%	Master of Business Administration, Baker University Director of Liyu Technology Co., Ltd. Director of Shisong Investment Limited	Representative of Three Woods Technologies Corp. Supervisor of Jinyuan Investment Co., Ltd. Director of Quanwei Investment Limited	Director	Hui-Fa Yu	2nd-degree	Note 2		
Director	The Republic of China	Guangxin Co., Ltd. Representative: Cheng-Chiang Sun	Male Age 51-60	2023.06.29	3 years	2014.03.28 2025.04.10	2,981,488 0	3.59% 0%	2,981,488 0	3.20% 0%	0 0	0% 0%	0 0	0% 0%	EMBA, National Chiao Tung University MBA, National Chengchi University Department of Chemical Engineering, National Taiwan University General Manager, TMP Steel Corporation Chairman, Amigo Technology Inc. Chairman, OFCO Industrial Corporation	Chairman, Tai Feng Capital Co., Ltd. Chairman, Toplus Global Co., Ltd. Chairman, Amazing Hall Co., Ltd. Chairman, Kaison Green Energy Co., LTD Independent Director, Revivegen Environmental Technology Co., Ltd. Independent Director, Grade Upon Technology Corporation Independent Director, ATW Technology Inc. Independent Director, Taiwan Optical Platform Co., Ltd. Director, K Way Information Corporation Executive Director, Chinese Taipei Basketball Association Chairman, Yu Guan Management Consulting Co., Ltd. Chairman, Sheng Feng Capital Co., Ltd. Chairman, Dongkai Co., Ltd. Chairman, Sheng Feng No.1 Investment Co., Ltd. Chairman, East-Tender Optoelectronics Corporation Chairman, Coworth Advance Co., Ltd.	None	None	None	Note 2		
Director	The Republic of China	Liyu Technology Co., Ltd. Representative: Chin-Cheng Chang	Male Age 51-60	2023.06.29	3 years	2018.06.29 2018.06.29	21,028,492 0	25.32% 0%	492 0	0.00% 0%	0 0	0% 0%	0 0	0% 0%	Department of Accounting, Chung Yuan Christian University Assistant General Manager, Deloitte Taiwan Director of Liyu Technology Co., Ltd. Chairman of Force-MOS Technology Co., Ltd.	Lead Accountant of Zhong Jia Joint Accounting Firm Independent Director, Yung Chi Paint & Varnish Mfg. Co., Ltd. Director of Top Spread Investment Limited Director of Gold Fond Investment Limited Director of Jing Yun Development Limited Director of Hong Qing Development Limited	None	None	None	Note 3		
Director	The Republic of China	Liyu Technology Co., Ltd. Representative: Chi-Chun Chiu	Male Age 51-60	2023.06.29	3 years	2018.06.29 2018.06.29	21,028,492 0	25.32% 0%	492 0	0.00% 0%	0 0	0% 0%	0 0	0% 0%	Ph. D. in Law, University of Tubingen, Germany Judge, Kaohsiung District Court Adjunct Assistant Professor, National University of Kaohsiung College of Law Director of Liyu Technology Co., Ltd.	Attorney-in-Chief, Classic and Superior Attorneys At Law	None	None	None	Note 3		
Director	The Republic of China	Liyu Technology Co., Ltd. Representative: Po-Jen Hu	Male Age 61-70	2023.06.29	3 years	2023.06.29 2023.06.29	31,580,492 0	33.94% 0%	492 0	0.00% 0%	0 0	0% 0%	0 0	0% 0%	MBA, National Cheng Kung University Executive Master of Business Administration (EMBA), National Sun Yat-Sen University Audit Manager of KPMG Taiwan Lecturer, Department of International Trade, China University of Technology Adjunct Lecturer, Department of Accounting, Chung Yuan Christian University	Certified Public Accountant of Hua Han Accounting Firm Director of Quan Mei Technology Co., Ltd. Director of Fluxtek International Corp. Supervisor of E-Rotek Water Systems Co., Ltd. Remuneration Committee Member of San Fang Chemical Industrial Co., Ltd. Supervisor of Wel Han Environmental Industrial Co., Ltd. Corporate Supervisor Representative of Liyu Technology Co., Ltd.	None	None	None	Note 3		

8th																Term of office expires on June 27, 2025 (information updated).				
Title	Nationality or place of registration	Name	Gender Age	Date elected/onboard	Term of service	Date first elected	Shareholding when elected		Current shareholding		Shareholding of spouse and underage children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as manager, director, or supervisor			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
															Adjunct Lecturer, National Kaohsiung University of Science and Technology and National Pingtung University of Science and Technology	Independent Director, Audit and Remuneration Committee member, and convener of the DingZing Advanced Materials Inc.				
Director	The Republic of China	Yong Xing Investment Limited Representative: Hsiung-Ching Li	Male Age 61-70	2023.06.29	3 years	2018.06.29 2018.06.29	61,508 0	0.07% 0%	61,508 0	0.07% 0%	0 0	0% 0%	0 0	0% 0%	Executive Master of Business Administration (EMBA), National Sun Yat-Sen University Director of Liyu Technology Co., Ltd. Supervisor of The Barking Dog Games Co., Ltd.	Chairman of Jiu Zhen Nan Foods Co., Ltd. Representative of Yong Xing Investment Limited Independent director of Wellell Inc.	None	None	None	Note 4
Director	The Republic of China	Yong Xing Investment Limited Representative: Tsung-Han Yang	Male Age 41-50	2023.06.29	3 years	2018.06.29 2025.04.10	61,508 0	0.07% 0%	61,508 0	0.07% 0%	0 0	0% 0%	0 0	0% 0%	Master of Financial Management, National Chengchi University Secretary to the Board of Directors, Foxconn Interconnect Technology Limited Director of Investor Relations, Foxconn Technology Co., Ltd. Director, Corporate Development Division, Foxconn Interconnect Technology Limited.	Chairman, Solaris Ventures Capital Co., Ltd. Director, Toplus Global Co., Ltd. Independent Director, Kaisen Green Energy Co., LTD. Director, East-Tender Optoelectronics Corporation	None	None	None	Note 4
Independent Director	The Republic of China	Liang-Tsung Chien	Male Age 51-60	2023.06.29	3 years	2014.3.28	0	0%	0	0%	0	0%	0	0%	Department of Accounting, College of Management, National Taiwan University Certified Public Accountant of Chen, Liang-Tsung Accounting Firm	Certified Public Accountant of Hua Han Accounting Firm Independent Director, Audit and Remuneration Committee Member of Hye Technology Co., Ltd.	None	None	None	
Independent Director	The Republic of China	Hsien-Tang Tsai	Male Age 61-70	2023.06.29	3 years	2014.3.28	0	0%	0	0%	0	0%	0	0%	Ph.D., School of Management, Purdue University Professor, Corporate Management, National Sun Yat-sen University Independent Director, Audit and Remuneration Committee Member of Chung Hung Steel Corp.	Independent Director, Audit Committee and Remuneration Committee member, Fulin Plastic Industry (Cayman) Holding Co., Ltd. Independent director of Vietnam Fulin Plastic Industry Co., Ltd., a subsidiary of Fulin Plastic Industry Co., Ltd., (a subsidiary held 100% by Fulin-KY) Independent Director, Audit and Remuneration Committee Member of Revivegen Environmental Technology Co. Ltd. Independent Director, Audit and Remuneration Committee member of Innovision FlexTech Corporation	None	None	None	
Independent Director	The Republic of China	Yu-Hsuan Fu	Male Age 71-80	2023.06.29	3 years	2011.6.28	0	0%	0	0%	0	0%	0	0%	Bachelor of Mechanical Engineering, Chung Yuan Christian University MBA, West Coast University General Manager, WK Technology Fund General Manager, Wyse Technology Taiwan Ltd. General Manager, E Ink Holdings Incorporated Independent Director of Chicony Power Technology Co., Ltd. Director of Lite-On Semiconductor Corporation	Independent Director, Audit and Remuneration Committee Member of PenPower Technology Limited Independent Director, Audit and Remuneration Committee member of Test Research Inc.	None	None	None	
Independent Director	The Republic of China	Yung-Lung Li	Male Age 51-60	2023.12. 28	3 years	2023.12. 28	0	0%	0	0%	0	0%	0	0%	PhD, Department of Geopolitics, National Chengchi University General Manager, Chang Jung Christian University	General Manager, Chang Jung Christian University Independent Director, Audit and Remuneration Committee member of Bonny Worldwide Limited	None	None	None	

Note 1: After the dismissal of the Company's former General Manager, Hung-Tung Lu, on August 31, 2019, the chairman, acting as the temporary General Manager, was relieved of the position after the appointment of the new General Manager on April 10, 2025.

Note 2: Corporate director, Kun Hsin Technology Inc. appointed a new representative, Cheng-Chiang Sun on April 10, 2025. The former representative, Shu-Fen Lin, was relieved of duty.

Note 3: Legal person, Li Yu High-tech Co., Ltd., was dismissed from duty by default on April 22, 2025, due to the fact that the number of shares transferred was more than half of the number of shares held at the time of being elected.

Note 4: Corporate director, Yong Xing Investment Limited appointed a new representative, Tsung-Han Yang on April 10, 2025. The former representative, Hsiung-Ching Li, was relieved of duty.

Note 5: The Company conducted the re-election of directors at the annual general shareholders' meeting held on June 27, 2025, and the members of the ninth Board of Directors assumed office on the same date.

9th																	Term of office commencing on June 27, 2025.			
Title	Nationality or place of registration	Name	Gender Age	Date elected/onboard	Term of service	Date first elected	Shareholding when elected		Current shareholding		Shareholding of spouse and underAge children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as manager, director, or supervisor			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Cheng-Chiang Sun	Male Age 51-60	2025.06.27	3 years	2025.06.27 2025.04.10	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	EMBA, National Chiao Tung University MBA, National Chengchi University Department of Chemical Engineering, National Taiwan University General Manager, TMP Steel Corporation Chairman, Amigo Technology Inc. Chairman, OFCO Industrial Corporation Chairman, Amazing Hall Co., Ltd.	Chairman, Tai Feng Capital Co., Ltd. Chairman, Toplus Global Co., Ltd. Chairman, Kaison Green Energy Co., LTD Independent Director, Revivegen Environmental Technology Co., Ltd. Independent Director, Grade Upon Technology Corporation Independent Director, ATW Technology Inc. Independent Director, Taiwan Optical Platform Co., Ltd. Director, K Way Information Corporation Executive Director, Chinese Taipei Basketball Association Chairman, Yu Guan Management Consulting Co., Ltd. Chairman, Sheng Feng Capital Co., Ltd. Chairman, Dongkai Co., Ltd. Chairman, Sheng Feng No.1 Investment Co., Ltd. Chairman, East-Tender Optoelectronics Corporation Chairman, Coworth Advance Co., Ltd. Chairman, Infinity Communication Tech. Inc.	None	None	None	
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Tse-Yu Chen	Male Age 31-40	2025.06.27	3 years	2025.06.27 2025.06.27	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Bachelor, National Taiwan University of Arts General Director, Suzhou Olympic Sports Center Assistant Coach, Hsinchu Toplus Lioneers	Assistant Coach, Hsinchu Toplus Lioneers	None	None	None	
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Yu-Ting Shen	Male Age 31-40	2025.06.27	3 years	2025.06.27 2026.5.14	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Department of Information Management, Aletheia University BDM, Jas Forwarding Worldwide (Taiwan) Ltd.	Vice President, Sheng Feng Capital Co., Ltd. Manager, Puma Taiwan Sports Ltd.	None	None	None	Note 1
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Hui-Cheng Shen	Male Age 61-70	2025.06.27	3 years	2025.06.27 2025.8.13	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Department of Law, National Chengchi University Director of Macnica Anstek Inc. Independent Director, New Advanced Electronics Technologies Company Limited Supervisor of Niko Semiconductor Co., Ltd. Director, Taiwan Securities Association Director, OFCO Industrial Corporation	Senior Vice President, Good Finance Securities Co., Ltd. Director, ADO OPTRONICS CORPORATION Director, Toplus Global Co., Ltd. Independent Director, Cheer Time Enterprise Co., Ltd. Independent Director, HiTi Digital (Taipei), Inc.	None	None	None	Note 1
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Te-Hua Chen	Female Age 61-70	2025.06.27	3 years	2025.06.27 2025.06.27	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Master of Architecture, Tunghai University Executive MBA Program, College of Management, National Taiwan University Designer, C.Y. Lee & Partners Architects / Planners	Principal Architect, John Chen & Partners Architects & Planers General Manager, Utek International Development Inc.	None	None	None	Note 1
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Tsung-Han Yang	Male Age 41-50	2025.06.27	3 years	2025.06.27 2025.04.10	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Master of Financial Management, National Chengchi University Secretary to the Board of Directors, Foxconn Interconnect Technology Limited Director of Investor Relations, Foxconn Technology Co., Ltd. Director, Corporate Development Division, Foxconn Interconnect Technology Limited.	Chairman, Solaris Ventures Capital Co., Ltd. Director, Toplus Global Co., Ltd. Independent Director, Kaison Green Energy Co., LTD. Director, East-Tender Optoelectronics Corporation	None	None	None	
Director	The Republic of China	Taifeng Capital Co., Ltd. Representative: Wei-Cheng Chou	Male Age 31-40	2025.06.27	3 years	2025.06.27 2025.06.27	13,451,000 0	14.46% 0%	8,070,600 0	13.27% 0%	0 0	0% 0%	0 0	0% 0%	Bachelor, Department of International Business, St. John's University General Manager, Gorgeous Space Co., Ltd.	Chairman, Chi-Cheng Capital Co., Ltd. Director/General Manager, Gorgeous Space Co., Ltd. Director, Yi Chen Capital Co., Ltd. Director, Chih Wa Nuo International Co., Ltd. Supervisor, Shih Feng I Capital Co., Ltd. Supervisor, Shih Feng II Capital Co., Ltd. Supervisor, Shih Feng III Capital Co., Ltd. Supervisor, Cross Straits Club Supervisor, International Real Estate Management Co., LTD.	None	None	None	

9th																	Term of office commencing on June 27, 2025.				
Title	Nationality or place of registration	Name	Gender Age	Date elected/onboard	Term of service	Date first elected	Shareholding when elected		Current shareholding		Shareholding of spouse and underAge children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as manager, director, or supervisor			Remarks	
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship		
Director	The Republic of China	Han Yi Industrial Co., Ltd. Representative: Yi-Tsang Ho	Male Age 41-50	2025.06.27	3 years	2025.06.27	9,595,000	10.31%	7,407,000	12.18%	0	0%	0	0%	Bachelor, Department of Business Administration, Ming Chi University of Technology Chairman, Yi-Chang Engineering Co., Ltd. Director, Han Hui Investment Co., Ltd.	Chairman, Heng Mei Construction Co., Ltd. Chairman, Hong Sheng Real Estate Co., Ltd. Chairman, Sunglory Institution Chairman, Ho Chia Fa Investment Co., Ltd. Chairman, Chin Sheng Yuan Construction Co., Ltd. Director, Kuan Yi Construction Co., Ltd. Director, Han Hui Investment Co., Ltd.	None	None	None		
Independent Director	The Republic of China	Pao-Kuei Chiu	Female Age 61-70	2025.06.27	3 years	2025.06.27	0	0%	0	0%	0	0%	0	0%	Ph.D. in Management, Nankai University, Tianjin, China EMBA, National Chiao Tung University Master of Finance, Tamkang University Independent Director, OFCO Industrial Corporation Chief Financial Officer, M2Communication Inc. Chief Financial Officer, Excellence Optoelectronics Inc Chief Financial Officer, ACES ELECTRONICS CO., LTD.	Deputy CFO, VSO ELECTRONICS CO., LTD. Adjunct Lecturer, Department of Accounting and Information, National Taipei University of Business Adjunct Lecturer, Department of Business Administration, Hsing Wu University of Science and Technology Independent Director, Eastern Union Interactive Co., Ltd. Independent Director, ASSEM TECHNOLOGY Co., LTD. Independent Director, East-Tender Optoelectronics Corporation	None	None	None		
Independent Director	The Republic of China	Hsin-Yu Chung	Female Age 41-50	2025.06.27	3 years	2025.06.27	0	0%	0	0%	0	0%	0	0%	Department of Accounting, Fu Jen Catholic University Practicing CPA, Feng Jui Accounting Firm Manager, Administration Department, PCHAIN	Practicing CPA, EnWise CPAs & Co. Member, Audit Committee and Remuneration Committee, EPS Bio Technology Corp.	None	None	None		
Independent Director	The Republic of China	Ting-Chieh Lu	Male Age 61-70	2025.06.27	3 years	2025.06.27	0	0%	0	0%	0	0%	0	0%	Master of Accounting, National Chengchi University Chief Secretary, Department Director of Information Management, and Counselor, Financial Supervisory Commission, Executive Yuan Secretary General and Deputy Secretary General, Chinese National Futures Association	Adjunct Lecturer, Department of Economics, Fu Jen Catholic University Adjunct Lecturer, Department of Risk Management and Insurance, Tamkang University Distinguished Assistant Professor, Master's Program in Accounting, Soochow University Independent Director, Nan Shan Life Insurance Co., Ltd. Independent Director, Hyweb Technology Co., Ltd. Independent Director of Excellence Optoelectronics Holding Co., Inc. and its wholly owned subsidiary, Excellence Optoelectronics Inc.	None	None	None		
Independent Director	The Republic of China	Wen-Ling Tsai	Female Age 41-50	2025.06.27	3 years	2025.06.27	0	0%	0	0%	0	0%	0	0%	Bachelor of Laws, National Taiwan University Master of Law in Financial and Economic Law, Fu Jen Catholic University Executive MBA Program, National Chiao Tung University MBA, National Chengchi University Attorney, PwC Legal Taiwan Senior Attorney, GuoJu Law Firm	Independent Director, Cosmo Electronics Corporation Partner, GuoJu Law Firm	None	None	None		

Note 1: The corporate director, Taifeng Capital Co., Ltd., reassigned its representative directors as follows: Director Te-Hua Chen (dismissed on August 13, 2025); Director Hui-Cheng Shen (assumed office on August 13, 2025 and was dismissed on May 14, 2026); and Director Yu-Ting Shen (assumed office on May 14, 2026).

Note 2: In situations where the company's President or manager of the highest equivalent grade is the same person as or a spouse or first-degree relative of the Chairman, please explain the reasons, rationality and necessity of such an arrangement and any response measures taken:

Chairman Cheng-Chiang Sun concurrently serves as President of the Overseas Business Division to meet operational needs, enhance decision-making efficiency, and leverage relationships across various industries to rapidly assist the Company in expanding existing businesses or developing new business opportunities, thereby improving operating performance. The Company has increased the number of independent directors to strengthen Board of Directors functions and enhance its oversight capabilities.

1. Major shareholders of corporate shareholders:

Book closure date: April 18, 2026

Name of corporate shareholder	Major shareholders of corporate shareholders		
Taifeng Capital Co., Ltd.	Mei-Ling Chen	Shareholding	38.40%
	Pao Wei Optical Co., Ltd.	Shareholding	15.36%
	ALL RING TECH CO., LTD.	Shareholding	11.52%
	Utek International Development Inc.	Shareholding	7.68%
	Ho Chia Fu Investment Co., Ltd.	Shareholding	7.68%
	Cheng Da International Investment Co., Ltd.	Shareholding	7.68%
	Yu Kuan Management Co., Ltd.	Shareholding	4.00%
	Te-Hua Chen	Shareholding	3.84%
	Hsing Pao Enterprise Co., Ltd.	Shareholding	3.84%
Han Yi Industrial Co., Ltd.	Han Hui Investment Co., Ltd.	Shareholding	40.00%
	TAI XIN INVESTMENT CO., LTD.	Shareholding	40.00%
	Dahan Construction Engineering Co., Ltd.	Shareholding	14.00%
	Deng Fu Development & Construction Co., Ltd.	Shareholding	5.00%
	Ho Chia Fa Investment Co., Ltd.	Shareholding	1.00%

2. Key shareholders of major corporate shareholders:

Name of corporate entity	Major shareholders of corporate entity		
Pao Wei Optical Co., Ltd.	Excluding holders of non-voting preferred shares		
ALL RING TECH CO., LTD.	Excluding holders of non-voting preferred shares		
Utek International Development Inc.	Excluding holders of non-voting preferred shares		
Ho Chia Fu Investment Co., Ltd.	Excluding holders of non-voting preferred shares		
Cheng Da International Investment Co., Ltd.	Excluding holders of non-voting preferred shares		
Hsing Pao Enterprise Co., Ltd.	Excluding holders of non-voting preferred shares		
Yu Kuan Management Co., Ltd.	A-PLUS GLOBAL INC.	Shareholding	19.05%
	Teng Yu Management Consulting Co., Ltd.	Shareholding	19.05%
	Yunchuang Investment Co., Ltd.	Shareholding	19.05%
	Ching-Yang Lin	Shareholding	19.05%
	Yu-Ting Shen	Shareholding	19.04%
	Jen-Wei Cheng	Shareholding	4.76%
Han Hui Investment Co., Ltd.	Yi-Hsueh Ho	Shareholding	43.66%
	Yi-Tsang Ho	Shareholding	15.09%
	Gui-Ling Cai	Shareholding	15.09%
	Pei-Rou Huang	Shareholding	15.09%
	Pong-Ying Chang	Shareholding	11.07%
TAI XIN INVESTMENT CO., LTD.	Ruei-Hsuan Chen	Shareholding	89.55%
	Chia-Chia Lin	Shareholding	1.36%
	Yong-Shun Su	Shareholding	9.09%
Dahan Construction Engineering Co., Ltd.	Yi-Hsueh Ho	Shareholding	35.71%
	Pong-Ying Chang	Shareholding	34.60%
	Heng Mei Construction Co., Ltd.	Shareholding	28.57%
	Chien-Yun He	Shareholding	0.19%
	Chien-Tzu He	Shareholding	0.19%
	Yu-Bang He	Shareholding	0.19%
	Chien-Han He	Shareholding	0.19%

Name of corporate entity	Major shareholders of corporate entity		
	Chien-Yi He	Shareholding	0.18%
	Chien-Pei He	Shareholding	0.18%
Deng Fu Development & Construction Co., Ltd.	Kun-Hung Li	Shareholding	30.00%
	Li-Lan Chang	Shareholding	30.00%
	Tien-Yi Li	Shareholding	20.00%
	Kuo-Hsiung Chang	Shareholding	20.00%
Ho Chia Fa Investment Co., Ltd.	Yi-Tsang Ho	Shareholding	93.57%
	Pei-Rou Huang	Shareholding	6.43%

3. Directors' expertise and independent directors' independence:

Book closure date: April 18, 2026

Criteria Name	Professional qualification and experience	Compliance of independence	Number of concurrent positions as independent director in other public companies
Taifeng Capital Co., Ltd. Representative: Cheng-Chiang Sun	1. Please refer to "Section Two, I.(I) Directors" for details. 2. None of the circumstances set forth in Article 30 of the Company Act apply.		4
Taifeng Capital Co., Ltd. Representative: Tse-Yu Chen			-
Taifeng Capital Co., Ltd. Representative: Hui-Cheng Shen			1
Taifeng Capital Co., Ltd. Representative: Tsung-Han Yang			1
Taifeng Capital Co., Ltd. Representative: Wei-Cheng Chou			-
Han Yi Industrial Co., Ltd. Representative: Yi-Tsang Ho			-
Independent Director Pao-Kuei Chiu		1. None of the individual, spouse, and 2nd-degree relatives or closer serve as director, supervisor, or employee in the Company or any of its related enterprises. 2. Does not hold shares of the Company whether using the name of self, spouse, or 2nd-degree relatives or closer (or proxies). 3. Does not serve as director, supervisor, or employee of the Company or any company it has special relationship with (see Subparagraphs 5-8, Paragraph 1, Article 3 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies). 4. Did not receive remuneration from the Company or its affiliated enterprises for commercial, legal, financial, or accounting services in the last two years.	3
Independent Director Hsin-Yu Chung			1
Independent Director Ting-Chieh Lu			3
Independent Director Wen-Ling Tsai			1

4. Diversity and independence of the board of directors:

(1) Diversity Policy of the Board of Directors:

The structure of the Board of Directors is determined based on the scale of the Company's business development, the Articles of Incorporation, and practical operational needs to decide the appropriate number of directors. The election of the Company's directors follows the candidate nomination system under Article 192-1 of the Company Act, with directors elected by the shareholders' meeting from the list of director candidates, and the Board of Directors convened at least once every quarter. According to Article 20 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, "The composition of the Board of Directors shall take diversity into

consideration. In addition to the requirement that the number of directors concurrently serving as managers of the Company shall not exceed one-third of the total number of director seats, appropriate diversity policies shall be formulated based on the Company's operation, business model, and development needs, and should include, but not be limited to, the following two major aspects of criteria:

- I. Basic requirements and values: Gender, age, nationality, and culture, with the ratio of female directors preferably reaching one-third of the total number of director seats.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties. For ideal corporate governance, the board of directors as a whole shall possess the following capacities:

(I) The ability to make judgments about operations. (II) Accounting and financial analysis ability. (III) Business management ability. (IV) Crisis management ability. (V) Knowledge of the industry. (VI) An international market perspective. (VII) Leadership ability. (VIII) Decision-making ability.

The Company's Board of Directors consists of 10 directors, including 6 corporate directors and 4 independent directors, with professional backgrounds spanning commerce, construction, civil engineering, technology, law, finance and accounting, and academia. Drawing upon expertise from these diverse professional fields, the directors provide valuable insights and experience to support the Company's development. The directors range in age from 30 to 70 years old. The Board comprises 7 male directors, representing 70%, and 3 female directors, representing 30%. The Company continues its efforts to promote diversity in gender and cultural composition.

(2) Diversity Policy of the Board of Directors:

- 1.The number of independent directors reaches one-third of the total number of director seats: Achieved.
- 2.The number of directors concurrently serving as managers of the Company shall not exceed one-third of the total number of director seats: Achieved.
- 3.More than one female director: Achieved.
- 4.The term of office of independent directors does not exceed 3 terms: Achieved.
- 5.Adequate diversity of professional knowledge and skills: Achieved.

Implementation of board diversity policy for the current board:

Implementation of board diversity policy for the current board.																		
Name	Title	Gender	Nationality	Concurrent employment at the Company	Age				Terms and years as independent director			Board diversity background and core skills						
					31 to 40	41 to 50	51 to 60	61 to 70	Less than 3 years	3 - 9 years	More than 9	Operational judgment	Finance and accounting	Operational management	Crisis management	Industry experience	International markets	Leadership & decision-making
Cheng-Chiang Sun	Chairman	Male	The Republic of China	✓			✓						✓	✓	✓	✓	✓	✓
Tse-Yu Chen	Director	Male	The Republic of China		✓											✓		✓
Yu-Ting Shen	Director	Male	The Republic of China		✓								✓		✓	✓	✓	✓
Tsung-Han Yang	Director	Male	The Republic of China			✓							✓	✓	✓	✓	✓	✓
Wei-Cheng Chou	Director	Male	The Republic of China		✓								✓	✓	✓	✓	✓	✓
Yi-Tsang Ho	Director	Male	The Republic of China			✓							✓	✓	✓	✓	✓	✓
Pao-Kuei Chiu	Independent Director	Female	The Republic of China					✓	✓				✓	✓	✓	✓	✓	✓
Hsin-Yu Chung	Independent Director	Female	The Republic of China			✓			✓				✓	✓	✓	✓	✓	✓
Ting-Chieh Lu	Independent Director	Female	The Republic of China					✓	✓				✓	✓	✓	✓	✓	✓
Wen-Ling Tsai	Independent Director	Female	The Republic of China			✓			✓				✓		✓	✓	✓	✓

(3) Board independence

The Company currently has ten members on the board, including six non-independent directors and four independent directors that make up 40% of the board, and 10% of directors hold concurrent employment positions.

According to Paragraph 3, Article 26-3 of the Securities and Exchange Act, there is no spouse or relative within the second degree of kinship among the Board members.

The Company observed Paragraph 4, Article 26-3 of the Securities and Exchange Act and abolished its supervisor system during the 2011 annual general meeting. Independent directors were elected instead to form an Audit Committee that performs duties in an independent manner. For this reason, the regulation does not apply.

(II) Background information of the general manager, deputy general managers, assistant general managers, and heads of departments and branch offices

Book closure date: April 18, 2026

Title	Nationality	Name	Gender	Date onboard	Shareholding		Shares held by spouse and underage children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in other companies	Spouse or relatives of second degree or closer serving as managers			Remarks
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
General Manager	The Republic of China	Hui-Fa Yu	Male	2019.09.01	3,399,560	5.59%	0	0%	0	0%	Master's Degree, College of Management, National Sun Yat-Sen University Director and General Manager, Liyu Technology Co., Ltd.	Chairman & General Manager, Liyu Technology Co., Ltd. Chairman of Longdeng Electronics Technology (Shenzhen) Co., Ltd. Chairman of Shisong Investment Co., Ltd. Director of Shisong Investment (Samoa) Limited Director of Hwadeng Investments (BVI) Limited Chairman of Guangxin Co., Ltd.	General Manager, overseas subsidiary	Hui-Ling Yu	2nd-degree	Note 1
General Manager	The Republic of China	Sheng-Yuan Hsiao	Male	2025.04.10	0	0%	0	0%	0	0%	EMBA, National Chengchi University Department of Industrial Economics, Tamkang University Vice Chairman, Self-Discipline Committee, CABIAY CFO, Vetco Pharmaceuticals Inc. Deputy General Manager, Gravitytai Co., Ltd. Chairman, Cross Straits Club Director, Gamesword Co., Ltd. Independent in-house financial	Director, Cross Straits Club Managing Director, Chih Cheng Capital Co., Ltd. Chairman, Amazing Hall Co., Ltd.	None	None	None	Note 1

Title	Nationality	Name	Gender	Date onboard	Shareholding		Shares held by spouse and underage children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in other companies	Spouse or relatives of second degree or closer serving as managers			Remarks
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
											expert, KPMG Taiwan					
General Manager of the Overseas Business Division	The Republic of China	Cheng-Chiang Sun	Male	2025.07.11	0	0%	0	0%	0	0%	EMBA, National Chiao Tung University MBA, National Chengchi University Department of Chemical Engineering, National Taiwan University General Manager, TMP Steel Corporation Chairman, Amigo Technology Inc. Chairman, OFCO Industrial Corporation Chairman, Amazing Hall Co., Ltd.	Chairman, Tai Feng Capital Co., Ltd. Chairman, Toplus Global Co., Ltd. Chairman, Kaisen Green Energy Co., LTD Independent Director, Revivegen Environmental Technology Co., Ltd. Independent Director, Grade Upon Technology Corporation Independent Director, ATW Technology Inc. Independent Director, Taiwan Optical Platform Co., Ltd. Director, K Way Information Corporation Executive Director, Chinese Taipei Basketball Association Chairman, Yu Guan Management Consulting Co., Ltd. Chairman, Sheng Feng Capital Co., Ltd. Chairman, Dongkai Co., Ltd. Chairman, Sheng Feng No.1 Investment Co., Ltd. Chairman, East-Tender Optoelectronics Corporation Chairman, Coworth Advance Co., Ltd.	None	None	None	Note 2
General Manager of the Overseas Business Division	The Republic of China	Ming-Che , Ou	Male	2025.04.21	0	0%	0	0%	0	0%	EMBA, National Chengchi University Vice Chairman & President, H2U Corporation General Manager, Lenovo Sales Director, Asia-Pacific Region, HP Inc. Assistant Vice President of	None	None	None	None	Note 2

Title	Nationality	Name	Gender	Date onboard	Shareholding		Shares held by spouse and underage children		Shares held by proxy		Main career (academic) backgrounds	Concurrent duties in other companies	Spouse or relatives of second degree or closer serving as managers			Remarks
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relationship	
											Product Marketing, HP Inc. Director, MedFirst Healthcare Services					
General Manager, overseas subsidiaries - Suzhou Longdeng and Ruideng	The Republic of China	Hui-Ling Yu	Male	2020.01.01	0	0%	0	0%	0	0%	Department of Electrical Engineering, National Tainan Industrial High School General Manager, Suzhou Longdeng Electronic Technologies Limited	None	Former chairman General Manager	Hui-Fa Yu	2nd-degree	Note 3
Assistant General Manager, Accounting and Administration Department	The Republic of China	Wen-Ching Huang	Male	2023.06.01	0	0%	0	0%	0	0%	Department of Accounting, National Yunlin University of Science and Technology Associate, KPMG Taiwan	None	None	None	None	

Note 1: Former Chairman Hui-Fa Yu had been serving concurrently as Acting General Manager since September 1, 2019, and was relieved of the General Manager position upon the appointment of Sheng-Yuan Hsiao as General Manager on April 10, 2025.

Note 2: Ming-Che Ou, General Manager of the Overseas Business Division, was relieved of his position on July 11, 2025, and the role has since been concurrently assumed by Chairman Cheng-Chiang Sun.

Note 3: The overseas subsidiary, Suzhou Longdeng, completed the transfer of control on December 30, 2025. As a result, the Company lost control over the entity, and it is no longer a subsidiary of the Company..

(III) In situations where the company's President or manager of the highest equivalent grade is the same person as or a spouse or first-degree relative of the Chairman, please explain the reasons, rationality and necessity of such an arrangement and any response measures taken:

Chairman Cheng-Chiang Sun concurrently serves as President of the Overseas Business Division to meet operational needs, enhance decision-making efficiency, and leverage relationships across various industries to rapidly assist the Company in expanding existing businesses or developing new business opportunities, thereby improving operating performance. The Company has increased the number of independent directors to strengthen Board of Directors functions and enhance its oversight capabilities.

II. Compensation paid to directors, supervisors, the President, and vice presidents in the last year

(I) Remuneration paid to directors in 2025

Remuneration to directors (including independent directors) (individual disclosure by name and amount)

Book closure date: December 31, 2025; Unit: NTD thousands; %

8th																						
Title	Name	Remuneration of Directors								Sum of A, B, C and D as a percentage of net income		Remuneration received as employee								Sum of A, B, C, D, E, F, and G and relative percentage to net income		Remuneration from the reinvested business other than the subsidiaries or the parent company
		Remuneration (A)		Severance pay and pension (B)		Director remuneration (C)		Fees for services rendered (D)				Salaries, bonuses, special allowances etc. (E)		Severance pay and pension (F)		Employee remuneration (G)						
		Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company		All companies included in the financial statements		Parent Company	All companies included in the financial statements	
Chairman	Guangxin Co., Ltd. Representative: Hui-Fa Yu	849	2,303	0	0	0	0	40	40	889 -1.14%	2,343 -3.01%	0	0	0	0	0	0	0	0	889 -1.14%	2,343 -3.01%	None
Director	Guangxin Co., Ltd. Representative: Shu-Fen Lin (Note 1)	33	33	0	0	0	0	15	15	48 -0.06%	48 -0.06%	0	0	0	0	0	0	0	0	48 -0.06%	48 -0.06%	None
Director	Guangxin Co., Ltd. Representative: Cheng-Chiang Sun (Note 1)	26	26	0	0	0	0	25	25	51 -0.07%	51 -0.07%	0	0	0	0	0	0	0	0	51 -0.07%	51 -0.07%	None
Director	Liyu Technology Co., Ltd. Representative: Po-Jen Hu (Note 3)	38	38	0	0	0	0	30	30	67 -0.09%	67 -0.09%	0	0	0	0	0	0	0	0	68 -0.09%	68 -0.09%	None
Director	Liyu Technology Co., Ltd. Representative: Chi-Chun Chiu (Note 3)	38	38	0	0	0	0	25	25	62 -0.08%	62 -0.08%	0	0	0	0	0	0	0	0	63 -0.08%	63 -0.08%	None
Director	Liyu Technology Co., Ltd. Representative: Chin-Cheng Chang (Note 3)	38	38	0	0	0	0	30	30	67 -0.09%	67 -0.09%	0	0	0	0	0	0	0	0	68 -0.09%	68 -0.09%	None
Director	Yong Xing Investment Limited Representative: Hsiung-Ching Li (Note 2)	33	33	0	0	0	0	10	10	43 -0.06%	43 -0.06%	0	0	0	0	0	0	0	0	43 -0.06%	43 -0.06%	None
Director	Yong Xing Investment Limited Representative: Tsung-Han Yang (Note 2)	26	26	0	0	0	0	20	20	46 -0.06%	46 -0.06%	0	0	0	0	0	0	0	0	46 -0.06%	46 -0.06%	None
Independent Director	Yu-Hsuan Fu	124	124	0	0	0	0	65	65	189 -0.24%	189 -0.24%	0	0	0	0	0	0	0	0	189 -0.24%	189 -0.24%	None
Independent Director	Liang-Tsung Chien	124	124	0	0	0	0	90	90	214 -0.27%	214 -0.27%	0	0	0	0	0	0	0	0	214 -0.27%	214 -0.27%	None
Independent Director	Hsien-Tang Tsai	124	124	0	0	0	0	90	90	214 -0.27%	214 -0.27%	0	0	0	0	0	0	0	0	214 -0.27%	214 -0.27%	None
Independent Director	Yung-Lung Li	124	124	0	0	0	0	40	40	164 -0.21%	164 -0.21%	0	0	0	0	0	0	0	0	164 -0.21%	164 -0.21%	None
Note 1: Corporate director, Kun Hsin Technology Inc. appointed a new representative, Cheng-Chiang Sun on April 10, 2025. The former representative, Shu-Fen Lin, was relieved of duty. Note 2: Corporate director, Yong Xing Investment Limited appointed a new representative, Tsung-Han Yang on April 10, 2025. The former representative, Hsiung-Ching Li, was relieved of duty. Note 3: Legal person, Li Yu High-tech Co., Ltd., was dismissed from duty by default on April 22, 2025, due to the fact that the number of shares transferred was more than half of the number of shares held at the time of being elected.																						

Remuneration brackets table

8th				
Range of remuneration paid to the Company’s directors	Name of director			
	Sum of first 4 remunerations (A+B+C+D)		Sum of first 7 remunerations (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements H	The Company	All companies included in the financial statements I
Below NT\$ 1,000,000	Guangxin Co., Ltd. - Representative: Hui-Fa Yu ; Shu-Fen Lin; Cheng-Chiang Sun Liyu Technology Co., Ltd. - Representative: Chi-Chun Chiu; Chin-Cheng Chang, Po-Jen Hu Yong Xing Investment Limited - Representative: Hsiung-Ching Li; Tsung-Han Yang Independent directors: Yu-Hsuan Fu; Liang-Tsung Chien; Hsien- Tang Tsai; Yung-Lung Li	Guangxin Co., Ltd. - Representative: Shu-Fen Lin; Cheng-Chiang Sun Liyu Technology Co., Ltd. - Representative: Chi-Chun Chiu; Chin-Cheng Chang, Po-Jen Hu Yong Xing Investment Limited - Representative: Hsiung-Ching Li; Tsung-Han Yang Independent directors: Yu-Hsuan Fu; Liang-Tsung Chien; Hsien- Tang Tsai; Yung-Lung Li	Guangxin Co., Ltd. - Representative: Hui-Fa Yu ; Shu-Fen Lin; Cheng-Chiang Sun Liyu Technology Co., Ltd. - Representative: Chi-Chun Chiu; Chin-Cheng Chang, Po-Jen Hu Yong Xing Investment Limited - Representative: Hsiung-Ching Li; Tsung-Han Yang Independent directors: Yu-Hsuan Fu; Liang-Tsung Chien; Hsien- Tang Tsai; Yung-Lung Li	Guangxin Co., Ltd. - Representative: Shu-Fen Lin; Cheng-Chiang Sun Liyu Technology Co., Ltd. - Representative: Chi-Chun Chiu; Chin-Cheng Chang, Po-Jen Hu Yong Xing Investment Limited - Representative: Hsiung-Ching Li; Tsung-Han Yang Independent directors: Yu-Hsuan Fu; Liang-Tsung Chien; Hsien- Tang Tsai; Yung-Lung Li
NT\$1,000,000 (inclusive) - NT\$2,000,000 (non-inclusive)	None	None	None	None
NT\$2,000,000 (inclusive) - NT\$3,500,000 (non-inclusive)	None	Guangxin Co., Ltd. Representative: Hui-Fa Yu	None	Guangxin Co., Ltd. Representative: Hui-Fa Yu
NT\$3,500,000 (inclusive) - NT\$5,000,000 (non-inclusive)	None	None	None	None
NT\$5,000,000 (inclusive) - NT\$10,000,000 (non-inclusive)	None	None	None	None
NT\$10,000,000 (inclusive) - NT\$15,000,000 (non-inclusive)	None	None	None	None
NT\$15,000,000 (inclusive) - NT\$30,000,000 (non-inclusive)	None	None	None	None
NT\$30,000,000 (inclusive) - NT\$50,000,000 (non-inclusive)	None	None	None	None
NT\$50,000,000 (inclusive) - NT\$100,000,000 (non-inclusive)	None	None	None	None
NT\$100,000,000 and above	None	None	None	None
Total	12 persons	12 persons	12 persons	12 persons

Remuneration to directors (including independent directors) (individual disclosure by name and amount)

Book closure date: December 31, 2025; Unit: NTD thousands; %

9th																						
Title	Name	Remuneration of Directors								Sum of A, B, C and D as a percentage of net income		Remuneration received as employee								Sum of A, B, C, D, E, F, and G and relative percentage to net income		Remuneration from the reinvested business other than the subsidiaries or the parent company
		Remuneration (A)		Severance pay and pension (B)		Director remuneration (C)		Fees for services rendered (D)				Salaries, bonuses, special allowances etc. (E)		Severance pay and pension (F)		Employee remuneration (G)						
		Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company		All companies included in the financial statements		Parent Company	All companies included in the financial statements	
		Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares																	
Chairman	Taifeng Capital Co., Ltd. Representative: Cheng-Chiang Sun	399	795	0	0	0	0	45	45	444 -0.57%	840 -1.08%	96	96	0	0	0	0	0	0	540 -0.69%	936 -1.20%	None
Director	Taifeng Capital Co., Ltd. Representative: Tse-Yu Chen	61	61	0	0	0	0	20	20	81 -0..10%	81 -0..10%	0	0	0	0	0	0	0	0	81 -0..10%	81 -0..10%	None
Director	Taifeng Capital Co., Ltd. Representative: Hui-Cheng Shen (Note)	46	46	0	0	0	0	35	35	81 -0..10%	81 -0..10%	0	0	0	0	0	0	0	0	81 -0..10%	81 -0..10%	None
Director	Taifeng Capital Co., Ltd. Representative: Te-Hua Chen (Note)	15	15	0	0	0	0	0	0	15 -0.02%	15 -0.02%	0	0	0	0	0	0	0	0	15 -0.02%	15 -0.02%	None
Director	Taifeng Capital Co., Ltd. Representative: Tsung-Han Yang	61	61	0	0	0	0	45	45	106 -0.14%	106 -0.14%	0	0	0	0	0	0	0	0	106 -0.14%	106 -0.14%	None
Director	Taifeng Capital Co., Ltd. Representative: Wei-Cheng Chou	61	61	0	0	0	0	30	30	91 -0.12%	91 -0.12%	0	0	0	0	0	0	0	0	91 -0.12%	91 -0.12%	None
Director	Han Yi Industrial Co., Ltd. Representative: Yi-Tsang Ho	61	61	0	0	0	0	40	40	101 -0.13%	101 -0.13%	0	0	0	0	0	0	0	0	101 -0.13%	101 -0.13%	None
Independent Director	Pao-Kuei Chiu	170	170	0	0	0	0	100	100	270 -0.35%	270 -0.35%	0	0	0	0	0	0	0	0	270 -0.35%	270 -0.35%	None
Independent Director	Hsin-Yu Chung	170	170	0	0	0	0	80	80	250 -0.32%	250 -0.32%	0	0	0	0	0	0	0	0	250 -0.32%	250 -0.32%	None
Independent Director	Wen-Ling Tsai	170	170	0	0	0	0	90	90	260 -0.33%	260 -0.33%	0	0	0	0	0	0	0	0	260 -0.33%	260 -0.33%	None
Independent Director	Ting-Chieh Lu	170	170	0	0	0	0	75	75	245 -0.31%	245 -0.31%	0	0	0	0	0	0	0	0	245 -0.31%	245 -0.31%	None
Note: On August 13, 2025, the corporate director, Taifeng Capital Co., Ltd., reassigned its representative. Director Te-Hua Chen, the former representative, was relieved of office, and Director Hui-Cheng Shen assumed office as the new representative.																						

1. Please explain the policy, system, standards, and structure by which independent director remuneration is paid, and association between the amount paid and independent directors' responsibilities, risks, and time committed:
(1) The Company may compensate independent directors for the services rendered regardless of profitability. Remuneration shall not exceed NT\$30 thousand per month, and independent directors are entitled to travel allowance of NT\$5,000 per trip when attending board of directors meetings, functional committee meetings, and shareholder meetings. The board of directors is authorized to set remuneration for each individual based on level of participation and contribution to the Company's operations.
(2) Independent directors are not entitled to director remuneration allocated from annual profit.
2. Remuneration received by director for providing service (e.g. consultancy service without the title of an employee) to the parent company, any company included in the financial statements, or any business investment in the last year, except those disclosed in the above table: None.
3. The Company conducted the re-election of directors at the annual general shareholders' meeting held on June 27, 2025, and the members of the ninth Board of Directors assumed office on the same date.

Remuneration brackets table

9th				
Range of remuneration paid to the Company's directors	Name of director			
	Sum of first 4 remunerations (A+B+C+D)		Sum of first 7 remunerations (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements H	The Company	All companies included in the financial statements I
Below NT\$ 1,000,000	Representative of Tai Feng Capital Co., Ltd.: Cheng-Chiang Sun, Tse-Yu Chen, Hui-Cheng Shen, Te-Hua Chen, Tsung-Han Yang, Wei-Cheng Chou Han Yi Industrial Co., Ltd.: Yi-Tsang Ho Independent Directors: Pao-Kuei Chiu, Hsin-Yu Chung, Wen-Ling Tsai, Ting-Chieh Lu	Representative of Tai Feng Capital Co., Ltd.: Cheng-Chiang Sun, Tse-Yu Chen, Hui-Cheng Shen, Te-Hua Chen, Tsung-Han Yang, Wei-Cheng Chou Han Yi Industrial Co., Ltd.: Yi-Tsang Ho Independent Directors: Pao-Kuei Chiu, Hsin-Yu Chung, Wen-Ling Tsai, Ting-Chieh Lu	Representative of Tai Feng Capital Co., Ltd.: Cheng-Chiang Sun, Tse-Yu Chen, Hui-Cheng Shen, Te-Hua Chen, Tsung-Han Yang, Wei-Cheng Chou Han Yi Industrial Co., Ltd.: Yi-Tsang Ho Independent Directors: Pao-Kuei Chiu, Hsin-Yu Chung, Wen-Ling Tsai, Ting-Chieh Lu	Representative of Tai Feng Capital Co., Ltd.: Cheng-Chiang Sun, Tse-Yu Chen, Hui-Cheng Shen, Te-Hua Chen, Tsung-Han Yang, Wei-Cheng Chou Han Yi Industrial Co., Ltd.: Yi-Tsang Ho Independent Directors: Pao-Kuei Chiu, Hsin-Yu Chung, Wen-Ling Tsai, Ting-Chieh Lu
NT\$1,000,000 (inclusive) - NT\$2,000,000 (non-inclusive)	None	None	None	None
NT\$2,000,000 (inclusive) - NT\$3,500,000 (non-inclusive)	None	Guangxin Co., Ltd. Representative: Hui-Fa Yu	None	Guangxin Co., Ltd. Representative: Hui-Fa Yu
NT\$3,500,000 (inclusive) - NT\$5,000,000 (non-inclusive)	None	None	None	None
NT\$5,000,000 (inclusive) - NT\$10,000,000 (non-inclusive)	None	None	None	None
NT\$10,000,000 (inclusive) - NT\$15,000,000 (non-inclusive)	None	None	None	None
NT\$15,000,000 (inclusive) - NT\$30,000,000 (non-inclusive)	None	None	None	None
NT\$30,000,000 (inclusive) - NT\$50,000,000 (non-inclusive)	None	None	None	None
NT\$50,000,000 (inclusive) - NT\$100,000,000 (non-inclusive)	None	None	None	None
NT\$100,000,000 and above	None	None	None	None
Total	11 persons	11 persons	11 persons	11 persons

(II) Supervisors' remuneration: None. The Company has assembled an Audit Committee comprising all four independent directors to replace supervisors.

(III) Remuneration paid to the general manager and deputy general managers in the last year

1. Remuneration to the general manager and deputy general manager (individual disclosure by name and amount)

Unit: NTD thousands; %

Title	Name	Salary (A)		Severance pay and pension (B)		Bonus and special allowances (C)		Employee remuneration (D)				Sum of A, B, C and D and relative percentage (%) to net income		Remuneration from the reinvested business other than the subsidiaries or the parent company
		Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company		All companies included in the financial statements		Parent Company	All companies included in the financial statements	
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares			
General Manager	Hui-Fa Yu	-	-	-	-	-	-	-	-	-	-	0 0.00%	0 0.00%	None
General Manager	Sheng-Yuan Hsiao	1,453	1,453	78	78	110	110	-	-	-	-	1,641 -2.11%	1,641 -2.11%	None
General Manager of the Overseas Business Division (Note2)	Cheng-Chiang Sun	-	-	-	-	96	96	-	-	-	-	96 -0.12%	96 -0.12%	None
General Manager of the Overseas Business Division (Note2)	Ming-Che , Ou	453	453	26	26	-	-	-	-	-	-	479 -0.61%	479 -0.61%	None
General Manager, overseas subsidiaries - Suzhou Longdeng and Ruideng	Hui-Ling Yu	1,595	3,062	99	99	21	21	-	-	-	-	1,715 -2.20%	3,182 -4.09%	None

* Disclosure is mandatory for persons who hold positions equivalent to a general manager or deputy general manager (e.g. group president, CEO, general manager etc.).

Note 1: Former Chairman Hui-Fa Yu had been serving concurrently as Acting General Manager since September 1, 2019, and was relieved of the General Manager position upon the appointment of Sheng-Yuan Hsiao as General Manager on April 10, 2025.

Note 2: Ming-Che Ou, General Manager of the Overseas Business Division, was relieved of his position on July 11, 2025, and the role has since been concurrently assumed by Chairman Cheng-Chiang Sun.

Note 3: The overseas subsidiary, Suzhou Longdeng, completed the transfer of control on December 30, 2025. As a result, the Company lost control over the entity, and it is no longer a subsidiary of the Company.

Remuneration brackets table

Range of remuneration paid to the Company's general manager and deputy general manager	Name of General Manager and Deputy General Manager	
	Parent Company	All companies included in the financial statements
Below NT\$ 1,000,000	Cheng-Chiang Sun ; Hui-Fa Yu; Ming-Che , Ou	Cheng-Chiang Sun ; Hui-Fa Yu; Ming-Che , Ou
NT\$1,000,000 (inclusive) - NT\$2,000,000 (non-inclusive)	Sheng-Yuan Hsiao; Hui-Ling Yu	Sheng-Yuan Hsiao
NT\$2,000,000 (inclusive) - NT\$3,500,000 (non-inclusive)		Hui-Ling Yu
NT\$3,500,000 (inclusive) - NT\$5,000,000 (non-inclusive)		
NT\$5,000,000 (inclusive) - NT\$10,000,000 (non-inclusive)		
NT\$10,000,000 (inclusive) - NT\$15,000,000 (non-inclusive)		
NT\$15,000,000 (inclusive) - NT\$30,000,000 (non-inclusive)		
NT\$30,000,000 (inclusive) - NT\$50,000,000 (non-inclusive)		
NT\$50,000,000 (inclusive) - NT\$100,000,000 (non-inclusive)		
NT\$100,000,000 and above		
Total	2 persons	2 persons

2. Managers entitled to employee profit-sharing and details of payment received

	Title	Name	Amount paid in shares	Amount paid in cash	Total	Total and as a percentage of net income (%)
Managers	General Manager	Hui-Fa Yu	0	0	0	0 0%
	General Manager	Sheng-Yuan Hsiao				
	General Manager of the Overseas Business Division	Cheng-Chiang Sun				
	General Manager of the Overseas Business Division	Ming-Che , Ou				
	General Manager, overseas subsidiaries - Suzhou Longdeng and Ruideng	Hui-Ling Yu				
	Assistant General Manager of Accounting	Wen-Ching Huang				

Note: Refers to the amount of employee remuneration allocated to managers (in cash or in shares), which the board of directors has proposed as part of the 2025 earnings distribution (where the amount could not be estimated, the percentage of amount paid in the last year was used to calculate pro-forma amount for the current year). After-tax net loss refers to the net loss after tax in the most recent year; if IFRSs have been adopted, after-tax net loss refers to the net loss after tax in the parent company only or individual financial statements in the most recent year.

(IV) Remuneration for top-5 paid managers (individual disclosure by name and amount) Unit: NTD thousands; %

Title	Name	Salary (A)		Severance pay and pension (B)		Bonuses and allowances (C)		Employee remuneration (D)				Sum of A, B, C and D and relative percentage (%) to net income		Remuneration from the reinvested business other than the subsidiaries or the parent company
		Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company	All companies included in the financial statements	Parent Company		All companies included in the financial statements		Parent Company	All companies included in the financial statements	
								Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares			
General Manager	Sheng-Yuan Hsiao	1,453	1,453	78	78	110	110	0	0	0	0	1,641 -2.11%	1,641 -2.11%	None
General Manager of the Overseas Business Division	Cheng-Chiang Sun	0	0	0	0	96	96	0	0	0	0	96 -0.12%	96 -0.12%	None
General Manager of the Overseas Business Division	Ming-Che , Ou	453	453	26	26	0	0	0	0	0	0	479 -0.61%	479 -0.61%	None
General Manager, overseas subsidiaries - Suzhou Longdeng and Ruideng	Hui-Ling Yu	1,595	3,062	99	99	21	21	-	-	-	-	1,715 -2.20%	3,182 -4.09%	None
Assistant General Manager of Accounting	Wen-Ching Huang	1,580	1,580	0	0	252	252	0	0	0	0	1,832 -2.35%	1,832 -2.35%	None

- (V) Amount of remuneration paid in the last 2 years by the Company and all companies included in the consolidated financial statements to the Company's directors, general manager and deputy general managers, and their respective proportions to separate net income, as well as the policies, standards, and packages by which they were paid, the procedures through which remunerations were determined, and their association with business performance and future risks:

1. Remuneration paid to directors, general managers and deputy general managers paid in the last two years and as a percentage to net loss shown in the Parent Company Only Financial Statements:

Unit: NTD thousands; %

Title	2025				2024			
	Total remuneration		As a percentage of net loss		Total remuneration		As a percentage of net income	
	Parent Company	All companies included in the consolidated statements	Parent Company	All companies included in the consolidated statements	Parent Company	All companies included in the consolidated statements	Parent Company	All companies included in the consolidated statements
Director	4,001	5,851	-5.13%	-7.51%	3,790	6,217	-1.86%	-3.05%
General Manager and Deputy General Managers	3,931	5,397	-5.05%	-6.93%	1,705	4,097	-0.84%	-2.01%

2. Remuneration policies, standards, packages and procedures, and association with future risks and business performance:

- (1) The key points, as mentioned in Articles 28, 31, and 33 of the Articles of Incorporation, are as follow:

Article 28: The Board of Directors is authorized to decide the rates of remuneration to all directors, based on the extent of their participation in and value of the contribution to the Company's operations and concerning industry standards. If there is profit in the Company's annual account closure, the remuneration shall be distributed in accordance with Article 33 of the Articles of Incorporation. Regardless of whether the Company is operating at a profit or loss, each independent director of the Company may be paid a fixed remuneration on a monthly basis not exceeding NT\$30,000.

Article 31: The Company may have several managers in place. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article 33: If the Company has earnings in its annual financial statements, it shall allocate 1% to 3% as employees' remuneration (of which at least 20% shall be distributed to grassroots-level employees), and no more than 1.5% as directors' remuneration.

The amount of employees' remuneration shall be determined by a resolution of the Board of Directors and may be distributed in the form of shares or cash. Employees' and directors' remuneration distribution proposals shall be submitted to the shareholders' meeting for reporting.

However, if the Company has accumulated losses, an amount sufficient to offset such losses must first be retained before any allocation of employees' and directors' remuneration according to the above percentages.

- (2) Remuneration standards and packages for directors, the General Manager, and Deputy General Manager: Remuneration is differentiated based on academic and career background and level of participation and contribution to the Company's operations.
- (3) Procedures for determining remuneration for directors, the General Manager, and Deputy General Managers: The Remuneration Committee devises remuneration policy and system for directors, the general manager, and general manager, and presents the proposal for resolution and execution by the board of directors.
- (4) Association of the remunerations paid to directors, general manager, and deputy general managers with business performance and future risks:

Remuneration for directors, the general manager, and deputy general managers is determined based on their individual participation and contribution to the Company's operations and is differentiated among these individuals. Remuneration is directly associated with business performance and adjusted according to future risk factors. It does not serve as incentive for directors, the general manager, or deputy general managers to act outside the Company's risk tolerance, and has been

designed to prevent situations where the Company suffers losses after paying remuneration to those who caused them.

III. Corporate governance

(I) Functionality of board of directors

During the most recent year (2025), the Board of Directors convened 16 meetings (7 meetings of the eighth Board of Directors and 9 meetings of the ninth Board of Directors (A)). Directors' attendance records are as follows:

Session	Title	Name	No. of attendance in person B	No. of proxy attendance	In-person attendance rate (%) [B/A]	Remarks
8th	Chairman	Guangxin Co., Ltd. Representative: Hui-Fa Yu	7	0	100%	Re-elected on 2023.06.29 Attendance required: 7 meetings
	Director	Guangxin Co., Ltd. Representative: Shu-Fen Lin	3	0	100%	Re-elected on 2023.06.29 Reassigned and dismissed on 2025.04.10 Attendance required: 3 meetings
	Director	Guangxin Co., Ltd. Representative: Cheng-Chiang Sun	4	0	100%	Took office through reassignment on 2025.4.10 Attendance required: 4 meetings
	Director	Liyu Technology Co., Ltd. Representative: Po-Jen Hu	5	0	100%	Newly elected 2023.06.29 Automatically dismissed on 2025.4.22 Attendance required: 5 meetings
	Director	Liyu Technology Co., Ltd. - Representative: Chin-Cheng Chang	5	0	100%	Re-elected on 2023.06.29 Automatically dismissed on 2025.4.22 Attendance required: 5 meetings
	Director	Liyu Technology Co., Ltd. - Representative: Chi-Chun Chiu	4	1	80%	Re-elected on 2023.06.29 Automatically dismissed on 2025.4.22 Attendance required: 5 meetings
	Director	Yong Xing Investment Limited Representative: Hsiung-Ching Li	2	1	66.67%	Re-elected on 2023.06.29 Reassigned and dismissed on 2025.4.10; attendance required: 3 meetings
	Director	Yong Xing Investment Limited Representative: Tsung-Han Yang	4	0	100%	Took office through reassignment on 2025.4.10 Attendance required: 4 meetings
	Independent Director	Hsien-Tang Tsai	7	0	100%	Re-elected on 2023.06.29 Attendance required: 7 meetings
	Independent Director	Liang-Tsung Chien	7	0	100%	Re-elected on 2023.06.29 Attendance required: 7 meetings
	Independent Director	Yu-Hsuan Fu	6	1	85.71%	Re-elected on 2023.06.29 Attendance required: 7 meetings
	Independent Director	Yung-Lung Li	4	3	57.14%	Newly appointed on 2023.12.28 Attendance required: 7 meetings
9th	Director	Taifeng Capital Co., Ltd. Representative: Cheng-Chiang Sun	9	0	100%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings

	Director	Taifeng Capital Co., Ltd. Representative: Tse-Yu Chen	4	1	44.44%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Director	Taifeng Capital Co., Ltd. Representative: Hui-Cheng Shen	7	0	100%	Assumed office through re-election on 2025.6.27 Took office through reassignment on 2025.8.13 Attendance required: 7 meetings
	Director	Taifeng Capital Co., Ltd. Representative: Te-Hua Chen	0	0	0%	Assumed office through re-election on 2025.6.27 Reassigned and dismissed on 2025.8.13 Attendance required: 2 meetings
	Director	Taifeng Capital Co., Ltd. Representative: Tsung-Han Yang	9	0	100%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Director	Taifeng Capital Co., Ltd. Representative: Wei-Cheng Chou	6	0	66.67%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Director	Han Yi Industrial Co., Ltd. Representative: Yi-Tsang Ho	8	0	88.89%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Independent Director	Pao-Kuei Chiu	9	0	100%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Independent Director	Hsin-Yu Chung	7	2	77.78%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Independent Director	Wen-Ling Tsai	8	1	88.89%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings
	Independent Director	Ting-Chieh Lu	8	1	88.89%	Assumed office through re-election on 2025.6.27 Attendance required: 9 meetings

Note: The Company conducted the re-election of directors at the annual general shareholders' meeting held on June 27, 2025. Upon the assumption of office by the ninth Board of Directors, the term of office of the eighth Board of Directors expired accordingly.

Independent directors' attendance in 2025 board meetings:

Independent Director Session	Date	8th			
		Hsien-Tang Tsai	Hsien-Tang Tsai	Yu-Hsuan Fu	Yung-Lung Li
10th	2025.01.10	◎	◎	◎	◎
11th	2025.03.05	◎	◎	◎	◎
12th	2025.03.12	◎	◎	◎	☆
13th	2025.04.10	◎	◎	☆	◎
14th	2025.04.21	◎	◎	◎	☆
15th	2025.05.12	◎	◎	◎	☆
16th	2025.06.13	◎	◎	◎	◎

Independent Director Session	Date	9th			
		Pao-Kuei Chiu	Hsin-Yu Chung	Wen-Ling Tsai	Ting-Chieh Lu
1th	2025.06.27	◎	◎	◎	◎
2th	2025.07.11	◎	◎	◎	◎

3th	2025.08.13	◎	◎	◎	◎
4th	2025.08.28	◎	☆	◎	◎
5th	2025.10.14	◎	◎	◎	☆
6th	2025.11.05	◎	☆	◎	◎
7th	2025.11.10	◎	◎	☆	◎
8th	2025.12.09	◎	◎	◎	◎
9th	2025.12.23	◎	◎	◎	◎

Note: ◎ in-person attendance ☆ proxy attendance

Other mandatory disclosures:

- I. If the operation of the Board of Directors meets any of the following conditions, specify the date, session, contents of motions, opinions of all independent directors, and the Company's handling of such opinions:
- (I) Conditions described in Article 14-3 of the Securities and Exchange Act: Not applicable, as the Company has established the Audit Committee.
- (II) Any other documented objections or qualified opinions raised by independent directors against board resolutions in relation to matters other than those described above: None.
- II. For the recusal of a director from a proposal due to a conflict of interest, the name of the director, the content of the proposal, the reason for recusal, and the participation in voting shall be stated:

Time of board meeting	Motion details	Name of recused director	Reasons for recusal	Participation in the voting process
2025.04.10	Approval of the Company's Audit Office's "Audit Report" and daily administrative management, and authorization to the chairman.	Chairman Yu, Hui-Fa	Involving matters related to personal interests.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
	Nomination of candidates for the Company's 9th board of directors (including independent directors).	Directors Cheng-Chiang Sun and Tsung-Han Yang	Served as the representative for the nomination of director candidates.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
	Lifting the non-compete restrictions on newly elected directors and their representatives.	Directors Cheng-Chiang Sun and Tsung-Han Yang	Served as a director included in the list of directors released from non-competition restrictions.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
2025.04.21	Review of the subsidiary's signing of the equity transfer agreement.	Chairman Yu, Hui-Fa	Involving relationship.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
2025.05.12	Private placement of common shares for cash capital increase.	Directors Cheng-Chiang Sun and Tsung-Han Yang	Director Cheng-Chiang Sun was one of the subscribers, while Director Tsung-Han Yang served as the legal representative of the subscriber.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
2025.07.11	Proposal for the establishment and lease of	Chairman, Cheng-Chiang Sun	Served as the legal responsible person of the lessee.	The listed directors did not participate in the discussion and voting,

	the Taipei office of the Company.			and the remaining directors and independent directors present approved the motion as proposed.
	Proposal for personnel changes and compensation matters of subsidiaries.	Chairman, Cheng-Chiang Sun	The parties in question held stake in the motion and had recused from discussion and voting.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
	Proposal for the Chairman's salary of the Company.	Chairman, Cheng-Chiang Sun	The parties in question held stake in the motion and had recused from discussion and voting.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
	Proposal for the change of the General Manager of the Company's Overseas Business Division.	Chairman, Cheng-Chiang Sun	The parties in question held stake in the motion and had recused from discussion and voting.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
2025.08.13	Amendment to the "Regulations Governing the Remuneration of Directors, Functional Committee Members and Managers."	Independent Directors: Pao-Kuei Chiu, Hsin-Yu Chung, Ting-Chieh Lu, Wen-Ling Tsai	The parties in question held stake in the motion and had recused from discussion and voting.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.
2025.12.23	Proposal for the first private placement of common shares, the determination of the issuance price, and related matters.	Directors: Tsung-Han Yang, Yi-Tsang Ho	Director Tsung-Han Yang serves as a director of Shih Feng II Capital Co., Ltd., one of the subscribers, while Director Yi-Tsang Ho serves as the representative of the Company's corporate director, Han Yi Industrial Co., Ltd.	The listed directors did not participate in the discussion and voting, and the remaining directors and independent directors present approved the motion as proposed.

III. Cycle, duration, scope, method, and detail of board performance self (peer) evaluation:

Execution of board performance evaluation

Item	Description
Assessment cycle	Once a year
Assessment duration	From January 1 to December 31, 2025
Scope of assessment	The entire board of directors, individual board members, Audit Committee, and Remuneration Committee
Assessment method	Performance is evaluated by ways of board of directors self-assessment, director self-assessment, Audit Committee self-assessment, and Remuneration Committee self-assessment
Assessment details	Performance assessment of the board of directors covers the five main aspects below: 1. participation in the Company's operations, 2. improvement to the quality of board decisions, 3. the board's composition, 4. election and ongoing education of board members, and 5. enforcement of internal control. Directors' individual performance assessment covers the following six main aspects:

	1. director's awareness toward the Company's goals and missions, 2. awareness to duties, 3. level of participation in the Company's operations, 4. maintenance of internal relations and communication, 5. professionalism and ongoing education, and 6. enforcement of internal control. Assessment of Audit Committee and Remuneration Committee covers the following five main aspects: 1. participation in the Company's operations, 2. awareness to duties, 3. improvement to the quality of committee's decisions, 4. composition and member selection, and 5. enforcement of internal control.
Assessment outcome	The performance of the board as a whole was rated "better than standard;" the performance of board members was rated "better than standard," and the Audit Committee's performance was rated "better than standard," and the Remuneration Committee's performance was rated "better than standard."
The evaluation results were reported at the 11th meeting of the 9th Board of Directors on March 11, 2026.	

IV. Enhancements to the functionality of board of directors in the current and the most recent year (e.g. assembly of Audit Committee, improvement of information transparency etc.), and progress of such enhancements:

(I) An Audit Committee comprising four directors that satisfy the independence criteria has been assembled under the board of directors. Its responsibilities are to help the board of directors ensure the completeness of financial statement disclosures and the robustness of internal audit practices. The committee would review financial statements and motions before they are presented in board meetings to facilitate meeting progression. The Audit Committee held a total of 15 meetings in 2025 to review issues of concern.

(II) A Remuneration Committee comprising three directors that satisfy the independence criteria has been assembled under the board of directors. Its responsibilities are to evaluate remuneration policy and system for directors and managers, and to offer suggestions that assist the board of directors in decision-making. The Remuneration Committee held a total of 5 meetings in 2025 to review issues of concern.

(III) The Company has purchased "Liability Insurance for Directors, Supervisors, and Managers" to diversify directors' legal responsibilities and risks. Relevant reports were made during the 11th meeting of the 8th board of directors held on March 11, 2026.

(II) Functionality of the Audit Committee:

1. Functionality of the Audit Committee:

During the most recent year (2025), the Audit Committee convened 15 meetings (7 meetings of the 5th Board of Directors and 8 meetings of the 6th Board of Directors (A)). Independent directors' attendance records are as follows:

Session	Title	Name	No. of in-person attendance (B)	No. of proxy attendance	Percentage of in-person attendance (%) (B/A)	Remarks
8th	Independent Director	Liang-Tsung Chien	7	0	100%	Re-elected on 2023.06.29 Dismissed through re-election on 2025.6.27 Attendance required: 7 meetings
	Independent Director	Hsien-Tang Tsai	7	0	100%	
	Independent Director	Yu-Hsuan Fu	6	1	85.70%	
	Independent Director	Yung-Lung Li	4	3	57.14%	Newly appointed on 2023.12.28 Dismissed through re-election on 2025.6.27
8th	Independent Director	Pao-Kuei Chiu	8	0	100%	Assumed office through re-election on 2025.6.27 Attendance required: 8 meetings
	Independent Director	Hsin-Yu Chung	6	2	75%	
	Independent Director	Wen-Ling Tsai	7	1	87.50%	
	Independent Director	Ting-Chieh Lu	7	1	87.50%	

Other mandatory disclosures:

I. Disclosures required by Article 14-5 of the Securities and Exchange Act, and any resolutions unapproved by the Audit Committee but passed by more than two-thirds of directors:

Audit Committee	Motion details	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions unapproved by the Audit Committee but passed by more than two-thirds of directors
10th meeting of the 5th committee 2025.01.20	Change of lending arrangement with subsidiary - Suzhou Longdeng Electronic Technologies Limited.	V	None
11th meeting of the 5th committee 2025.03.05	Change of lending arrangement with subsidiary - Suzhou Longdeng Electronic Technologies Limited.	V	None
	The 2024 "Declaration of Internal Control System" and "Effectiveness Review of Internal Control System".	V	None
	The Company will dispose of 100% of the shares in its important subsidiary, Suzhou Longdeng Electronics Technologies Limited.	V	None
12th meeting of the 5th committee 2025.03.12	The Company's 2024 business report, parent company only financial statements, and consolidated financial statements.	V	None
	Amendment to the Company's "Audit Committee Charter".	V	None
	Change of endorsement/guarantee limit to subsidiaries.	V	None
	Discontinuation of the issuance of common shares by private placement approved in the 2024 shareholders' meeting.	V	None
13th meeting of the 5th committee 2025.04.10	Replacement of CPA firm and CPAs.	V	None
	Independence and suitability assessment and appointment of the Company's financial statement auditors.	V	None
	Pre-approval of the list of the non-assurance services to be provided by CPAs in 2025.	V	None
	Disposal of equipment by the subsidiary, Suzhou Longdeng Electronic Technologies Limited to the subsidiary, Logah Auto-Accessories (Suzhou) Limited.	V	None
	Change of lending arrangement with the subsidiary.	V	None
	Amendments to the Company's "Articles of Incorporation."	V	None
	To lift the non-competition restrictions on the Company's managers.	V	None
	Approval of the Company's Audit Office's "Audit Report" and daily administrative management, and authorization to the chairman.	V	None
	Nomination of candidates for the Company's 9th board of directors (including independent directors).	V	None
	Lifting the non-compete restrictions on newly elected directors and their representatives.	V	None
14th meeting of the 5th committee 2025.04.21	Review of the subsidiary's signing of the equity transfer agreement.	V	None
	Amendment to the Articles of Incorporation of the subsidiary, Logah Auto Accessories (Suzhou).	V	None
	Change of seal custodian registered with the Ministry of Economic Affairs.	V	None
15th meeting of the 5th committee 2025.05.12	Consolidated financial statements of the Company for 2025 Q1.	V	None
	Change of the Company's loaning of funds.	V	None
	Change of lending arrangement with the subsidiary.	V	None
	Review of the revision to the subsidiary's signing of the equity transfer agreement.	V	None
	Revision of the "Approval Authority Table" of the subsidiary.	V	None
	Capital reduction against cumulative losses.	V	None
	Private placement of common shares for cash capital increase.	V	None
16th meeting of the 5th committee 2025.06.13	Review of the supplemental agreement to the equity transfer agreement executed by the subsidiary.	V	None
	Lease of a factory building by the subsidiary Logah Auto Accessories (Suzhou).	V	None
	Proposal for a capital increase in the Company's wholly owned subsidiary.	V	None
	Proposal for the appointment of the Company's Head of Audit.	V	None

1th meeting of the 6th committee 2025.07.11	Election of the convener and meeting chair of the 6th Audit Committee.	V	None
	Proposal for the lease of the Kaohsiung office of the Company.	V	None
	Proposal for the establishment and lease of the Taipei office of the Company.	V	None
	Change of the Company's loaning of funds.	V	None
	Change of lending arrangement with the subsidiary.	V	None
	Assessment of whether the significant accounts receivable that the subsidiary, Suzhou Longdeng Electronic Technologies Limited, has not collected for more than 3 months beyond the normal credit period was a loan.	V	None
	Proposal for the establishment and amendment of the subsidiary's "Procedures for Lending Funds to Others."	V	None
	Proposal for the change of the General Manager of the Company's Overseas Business Division.	V	None
2th meeting of the 6th committee 2025.08.13	Proposal for the establishment of a subsidiary of the Company.	V	None
	Change of the Company's loaning of funds.	V	None
	Change of lending arrangement with the subsidiary.	V	None
3th meeting of the 6th committee 2025.08.28	Proposal for obtaining financing from a non-related party and executing a loan agreement in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	V	None
4th meeting of the 6th committee 2025.10.14	Proposal for ratification of amendments relating to financing obtained from a non-related party and the execution of a loan agreement in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	V	None
	Proposal for waiving participation in the 2025 cash capital increase of the subsidiary Suzhou Longdeng Electronic Technologies Limited and executing the "Supplemental Amendment Agreement to the Equity Transfer Agreement" in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	V	None
5th meeting of the 6th committee 2025.11.05	Proposal for determining the capital reduction record date, the share exchange record date for the capital reduction, and related matters concerning the capital reduction and share exchange implementation plan of the Company.	V	None
	Change of lending arrangement with the subsidiary.	V	None
7th meeting of the 6th committee 2025.12.09	Change of endorsement/guarantee limit to subsidiaries.	V	None
	Change of lending arrangement with the subsidiary.	V	None
8th meeting of the 6th committee 2025.12.23	Proposal for defining the scope of the Company's "entry-level employees."	V	None
	Amendment to the the Company's "Internal Control System" and the "Implementation Rules of Internal Audit".	V	None
	Proposal for the establishment of relevant internal control procedures by the subsidiary Sheng Li Smart Building Technology Co., Ltd.	V	None
	Proposal for the assessment that overdue receivables and non-receivable overdue amounts of the Company and its subsidiaries as of the end of September 2025 do not constitute the loaning of funds.	V	None
	Proposal for the first private placement of common shares, the determination of the issuance price, and related matters.	V	None
	Change of lending arrangement with the subsidiary.	V	None
II. For the recusal of an independent director from a proposal due to a conflict of interest, the name of the independent director, the content of the proposal, the reason for recusal, and its participation in voting shall be stated: None.			
III. Communication between independent directors and internal/external auditors (e.g. discussions concerning the Company's financial and business affairs, the method of communication used, and the outcome):			
(I) Communication between independent directors and the chief internal auditor:			

The Company's internal audit officer reports the implementation of internal audit to the Audit Committee on a regular basis, and communicates and discusses with independent directors in person, over the phone or via e-mail whenever necessary. The Company's independent directors have good communication with the internal audit officer.
Summary of communications made in 2025:

Date	Summary of communication	Execution progress
2025.03.12 Audit Committee	●Progress update on mandatory audits and reports that are required by laws ●Audit focus and execution for 2024 Q4 ●Projected audit focus for 2025 Q1	Acknowledged. No contradicting opinion was raised.
2025.05.12 Audit Committee	●Progress update on mandatory audits and reports that are required by laws ●Audit focus and execution for 2025 Q1 ●Projected audit focus for 2025 Q2	Acknowledged. No contradicting opinion was raised.
2025.07.11 Audit Committee	●Audit focus and execution for 2025 April to June	Acknowledged. No contradicting opinion was raised.
2025.08.13 Audit Committee	●Audit focus and execution for 2025 July	Acknowledged. No contradicting opinion was raised.
2025.11.10 Audit Committee	●Audit focus and execution for 2025 August to September	Acknowledged. No contradicting opinion was raised.

- (II) Communication between independent directors and external auditors:
The Company's financial statement auditors would communicate with independent directors, on an unscheduled basis, regarding financial statements of the Company and subsidiaries. Independent directors of the Company have maintained good communication with the financial statement auditors.
Summary of communications made in 2025:

Date	Summary of communication	Execution progress
2025.03.12	●Communication of the audit conclusions on the 2024 financial statements.	No contradicting opinion was raised.
2025.12.29	●Integrity and independence ●Responsibilities of the auditors in auditing the financial statements ●Accounting firm's quality management system ●Annual audit planning ●Events or circumstances that may cast significant doubt on the ability to continue as a going concern ●Updates on significant securities regulatory requirements	No contradicting opinion was raised.

(III) Deviation and causes of deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies

Assess criteria	Current practices			Deviation and causes of deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
I. Has the Company established and disclosed its corporate governance principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"?	✓		The Company has established its own "Corporate Governance Code of Conduct" based on "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" to provide guidance on proper corporate governance practices and spirits. Details of which have been uploaded onto Market Observation Post System and the Company's website.	Conformed with Corporate Governance Best-Practice Principles.
II. Shareholding structure and shareholders' interests				
(I) Has the Company implemented a set of internal procedures to handle shareholders' suggestions, queries, disputes, and litigations?	✓		(I) The Company has established a set of "Material Insider Information Management and Insider Trading Prevention Procedures" and appointed spokesperson to handle related matters as well as shareholders' suggestions, queries, disputes, and litigations. Any legal issues are referred to legal consultants.	Conformed with Corporate Governance Best-Practice Principles.
(II) Is the Company constantly informed of the identities of its major shareholders and the ultimate controller?	✓		(II) The Company monitors monthly reports on insiders' shareholding position and keeps track of changes on a regular basis. Using the shareholders registry prepared by the Shareholder Service Office, the Company establishes the identities of its major shareholders and the ultimate controller, and makes monthly disclosures in compliance with laws.	
(III) Has the Company established and implemented risk management practices and firewalls for companies it is affiliated with?	✓		(III) The Company has established a set of "Procedures for Transaction with Specific Entities, Group Members, and Affiliated Enterprises" and "Subsidiary Management Policy" to enforce risk management between affiliated enterprises.	
(IV) Has the Company established internal policies that prevent insiders from trading securities against non-public information?	✓		(IV) The board of directors passed a set of "Business Integrity Procedures and Behavioral Guidelines" during the meeting held on November 10, 2015 that explicitly prohibits employees from exploiting non-public information for insider trading or disclosing non-public information to others.	
III. Composition and responsibilities of the board of directors				
(I) Does the board of directors have a diversity policy and management goals that are duly enforced?	✓		(I) Please refer to page 10-12 of this annual report for the description of the diversity and independence of the Board of Directors.	Conformed with Corporate Governance Best-Practice Principles.
(II) Apart from the Remuneration Committee and Audit Committee, has the Company assembled other functional committees at its own discretion?	✓		(II) The Company has assembled a Remuneration Committee and an Audit Committee in accordance with laws, and may assemble other functional committees if needed to support business activities.	
(III) Has the Company established a set of policies and assessment tools for evaluating board performance, and conducted performance evaluation on a yearly basis? Are performance evaluation results reported to the board of directors and used as reference for compensation, remuneration, and nomination decisions?	✓		(III) The Company has implemented a set of "Board of Directors Performance Evaluation Policy" and carries out performance evaluation according to rules. The board of directors conducts internal self-assessments at the end of each year, and the outcomes of which are used as reference for remuneration and nomination decisions in the future. Outcome of the most recent evaluation was reported to the board of directors during the meeting held on March 11, 2026. Performance of the board was considered to be above-standard, and individual directors' performance was deemed strong overall.	

Assess criteria		Current practices			Deviation and causes of deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
		Yes	No	Summary description	
(IV)	Are external auditors' independence assessed on a regular basis?	✓		(IV) The Company has established a set of CPA independence assessment policy, and adopted the practice to evaluate independence and suitability of its financial statement auditors. It is confirmed that the Company has no other financial interest or business dealing with the CPAs beside auditing and taxation service fees. Furthermore, CPAs' family members were found to have met the independence requirements. CPAs' independence assessment for the current year was passed by the board of directors during the meeting held on April 10, 2025; please refer to (Note 1) for details relating to the assessment procedures.	
IV.	Has the TWSE/TPEX listed company allocated adequate number of competent corporate governance staff and appointed a corporate governance officer to oversee corporate governance affairs (including but not limited to providing directors/supervisors with the information needed to perform their duties, assisting directors/supervisors with compliance issues, convention of board meetings and shareholder meetings, and preparation of board/shareholder meeting minutes)?	✓		On May 12, 2023, the Board of Directors of the Company resolved to appoint Manager Shu-Wen Huang as the corporate governance officer to protect the rights and interests of shareholders and strengthen the functions of the Board of Directors. The key tasks of the "Corporate Governance Officer" of the Company are as follows: 1. Matters related to the Board meetings and shareholders' meetings in accordance with the law. 2. Prepare minutes of Board meetings and shareholders' meetings. 3. Assist directors in their duties and continuing education. 4. Provide data required for the directors to perform their duties. 5. Assist directors in complying with laws and regulations. 6. Other matters stipulated in the Articles of Incorporation or contracts.	Conformed with Corporate Governance Best-Practice Principles.
		2025 continuing education of the corporate governance officer			
		Date of training	Organizer	Course name	Training hours
		2025.03.27-2025.03.28	Securities & Futures Institute	Workshop on Sustainability Disclosure Practices for Listed Companies.	9
		2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	6
V.	Has the Company provided proper communication channels and created dedicated sections on its website to address corporate social responsibility issues that are of significant concern to stakeholders (including but not limited to shareholders, employees, customers and suppliers)?	✓		The Company has designated a spokesperson responsible for external communications. The Company has also established "Stakeholder" and "Investor" sections on its website to provide relevant information, with dedicated personnel assigned to respond to related inquiries.	Conformed with Corporate Governance Best-Practice Principles.
VI.	Does the Company engage a share transfer agency to handle shareholder meeting affairs?	✓		The Company has commissioned the Agency Department of Mega Securities Co., Ltd. to handle share administration affairs. An "Internal Control System for Shareholder Service" has been implemented to serve as guidance.	Conformed with Corporate Governance Best-Practice Principles.
VII.	Information disclosure				
(I)	Has the Company established a website that discloses financial, business, and corporate governance-related information?	✓		(I) The Company maintains an official portal (http://www.logah.com) and uses it to disclose financial, business, and corporate governance information both on a regular and unscheduled basis.	Conformed with Corporate Governance Best-Practice Principles.
(II)	Has the Company adopted other means to disclose information (e.g. English website, assignment of dedicated personnel to collect and disclose corporate information, implementation of a spokesperson system, and broadcasting of investor conferences via the company website)?	✓		(II) The Company has appointed dedicated personnel to gather and disclose information relating to the Company. The Company has also assigned a spokesperson to communicate with the outside world and delegated employees to disclose information over the Market Observation Post System.	

Assess criteria	Current practices			Deviation and causes of deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(III) Does the Company publish and make official filing of annual financial report within two months after the end of an accounting period, and publish/file Q1, Q2 and Q3 financial reports along with monthly business performance before the required due dates?		✓	(III) The Company reports all financial reports and monthly operating status by the prescribed deadline.	
VIII. Does the Company have other information that enables a better understanding of the Company's corporate governance practices (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholders' interests, continuing education of directors/supervisors, implementation of risk management policies and risk measurements, implementation of customer policy, and liability insurance for directors and supervisors)?	✓		(I) Employee rights and employee care: The Company has established an Employee Welfare Committee to oversee matters concerning employees' benefits, make contributions to the employee pension fund, and enforce policies relating to worker benefits, safety, and health for the protection of employees' rights. (II) Investor relations: The Company has a spokesperson that is responsible for communicating with the outside world. Information is being announced and filed publicly in accordance with rules. (III) Supplier relations: By working closely with suppliers and building a strong partnership, the Company explores product innovation as well as ways to grow business in a sustainable manner. (IV) Stakeholders' interests: The Company has created a stakeholders section on its website to serve as communication channel for stakeholders and to protect the rightful interests of both parties. Furthermore, the Company has implemented "Procedures for Transaction with Specific Entities, Group Members, and Affiliated Enterprises" to ensure that stakeholders do recuse from conflict of interest. (V) Directors' and supervisors' ongoing education: All of the Company's directors possess relevant industry background and practical experience in business administration. Details on directors' education have been disclosed on the corporate governance section of Market Observation Post System (http://mops.twse.com.tw) and please refer to page 46-47 of this annual report. (VI) Risk management policies, risk measurement standards, and execution: The Company manages and measures risks in accordance with laws and the internal control system. (VII) Execution of customer policy: The Company maintains open communication and productive relationship with all its customers for the sustainability of business growth. (VIII) Purchase of liability insurance for directors and supervisors: The Company purchases and renews liability insurance for directors on a yearly basis.	Conformed with Corporate Governance Best-Practice Principles.
IX. Please explain the improvements made, based on the latest Corporate Governance Evaluation results published by TWSE Corporate Governance Center, and propose enhancement measures for any issues that are yet to be rectified. (Not required if the Company is not one of the evaluated subjects.) (I) Improvements Implemented: The Chairman and the President or other equivalent executive officer (highest-ranking manager) are not the same person, nor are they spouses or relatives within the first degree of kinship. (II) Future areas for improvement: (1) Implement the use of Audit Quality Indicators (AQIs) as reference information in evaluating the independence and competence of the certifying CPAs. (2) Establish and disclose on the Company's website policies prohibiting directors, employees, and other insiders from trading securities using material non-public information.				

Note 1:

CPA Independence Assessment Sheet for Logah Technology Co., Ltd.

Assessor: board of directors

Year of assessment: 2025

Accounting firm: KPMG Taiwan

Name of CPA: Chen, Chung-Che; Chang, Shu-Ying

Assessments	Yes	No	Explanation
1. The Company and the CPAs it engages hold no material financial stake in each other.	V		
2. CPAs have no inappropriate relationship with the Company.	V		
3. CPAs have instructed their assistants to be honest, fair and independent.	V		
4. None of the CPAs serve as the Company's director, supervisor, manager, or any position that has material influence on audit activities, whether currently or at any time in the last two years. The Company is certain that they will not hold the abovementioned positions during future audits.	V		
5. The CPAs, their spouses, and dependents did not serve as the Company's director, supervisor, manager, or hold any position that had direct and material influence on audit activities during the audit period. If any of the CPAs' relatives of the 4th degree or closer serve as director, supervisor, or manager or undertake any position within the Company that has direct and significant effect on audit tasks during the audit period, actions must be taken to mitigate the violation of independence to an acceptable level.	V		
6. CPAs do not receive gifts of significant value (exceeding the customary standard) from the Company or its directors, supervisors, or managers.	V		
7. The CPAs do not lend license to others.	V		
8. The CPAs do not have any borrowing arrangement with the Company, except for ordinary dealings with a financial institution.	V		
9. The CPAs do not operate any other business that may compromise independence.	V		
10. The CPAs do not receive any business-related commission.	V		
11. The CPAs do not hold shares of the Company.	V		
12. The CPAs do not concurrently hold permanent position in the Company, for which they are compensated with regular salary.	V		
13. The CPAs are not involved in any joint investment or profit-sharing arrangement with the Company.	V		
14. The CPAs are not involved in management-related decision making within the Company.	V		

Assessment outcome: ☒ Compliant / ☐ Non-compliant with CPA independence

Auditors' Independence Declaration

To the directors of Logah Technology Corp. (the “Company”) :

I hereby declare, in relations to the audit of the consolidated financial statements for the year/period ended on 31 Dec. 2025 of the Company, that I have complied with the Republic of China’s Code of Professional Ethics for Certified Public Accountants related to independence, the International Code of Ethics for Professional Accountants including International Independence Standards (the “IESBA Code”) and KPMG’s (the “Firm”) independence requirements which include policies and procedure on personal independence (financial interests, loans and guarantees, employment relationships, etc.), business relationships with clients, partner rotations, and non-audit services provided to audit clients, etc. The main policies and compliance monitoring activities on independence are set out as follows.

1. Main independence policies include:

- 1.1 The Firm, its staff, and others are required to comply with the independence rules (including staff from member Firms) in order to maintain independence in accordance with the Code of Professional Ethics for Certified Public Accountants and the IESBA Code.
- 1.2 All personnel are prohibited from engaging in (directly or indirectly) insider trading, misusing of internal information, and involving in any behavior that may mislead the securities or capital markets. In addition, all personnel are required to submit their confirmation of compliance with independence policies and procedures annually.
- 1.3 For the audit of financial statements, rotation is required for the engagement partners, co-sign partners, engagement quality control reviewers, and any other key audit partners when the cumulative service years of the above roles have reached the maximum time-on period mandated by statute, the Code of Professional Ethics for Certified Public Accountants, the IESBA Code or the Firm’s independence requirements.
- 1.4 For the services intend to provide, engagement teams are required to identify and assess threats to independence and apply safeguards to eliminate independence threats or reduce them to an acceptable level. If it is not possible to apply sufficient safeguards or eliminate the circumstances creating the threat, the audit engagement should be declined.

2. Monitoring of compliance with independence policies:

- 2.1 All engagement team members are required to complete engagement independence confirmation through an online system, confirming that comply with the independence rules during the engagement period (which begins with the date of appointment and ends on the date report(s) are issued). The Firm follows up by monitoring whether all partners and staff have completed the annual ethics and independence confirmation.
- 2.2 Compliance with personal independence for Firm’s personnel occupying the position of assistant manager or higher will be checked periodically by cross-examining their self-reported investment information in the Firm’s Independence Compliance System.

- 2.3 Partner rotation and the appropriateness of non-audit services provided to audit clients are supervised and reviewed by checking the cumulative service years and the obtaining of approvals prior to providing non-audit services.
- 2.4 When independence is breached, the personnel (including partner) who violates the rules of independence will be reported to the Firm's Risk and Independence Committee/ Disciplinary Committee. The Firm's Risk and Independence Committee/ Disciplinary Committee will take appropriate disciplinary actions depending on the severity and nature of the breach in accordance with the independence policies.

Declared by:

CPA Chen, Chung-Che
CPA Chang, Shu-Ying

Date: 2 April 2025

(IV) Disclose the composition, responsibilities, and functionality of the remuneration committee, if available:

1. Information of Remuneration Committee members

Book closure date: April 18, 2026

Session	Criteria Name	Professional qualification and experience	Compliance of independence	Number of concurrent positions as Remuneration Committee member in other public companies
8th	Independent Director Remuneration Committee convener Hsien-Tang Tsai	For the relevant academic and career background, please refer to Two. I.(I) information of the directors (pp.4-7 in the annual report).	For relevant independence information, please refer to Section Two, I.(I)3. Directors' expertise and independent directors' independence (pages 10 of this annual report).	3
	Independent Director Liang-Tsung Chien			1
	Independent Director Yu-Hsuan Fu			2
9th	Independent Director Remuneration Committee convener Pao-Kuei Chiu			3
	Independent Director Hsin-Yu Chung			1
	Independent Director Wen-Ling Tsai			1

2. Functionality of the Remuneration Committee

- (1) The 5th Remuneration Committee comprises 3 members. Term of office of the committee members: From August 9, 2023 until the expiration of the term of the appointing Board of Directors. During the most recent year (2025), the Remuneration Committee convened 2 meetings (A). The qualifications and attendance records of the committee members are as follows:
- (2) The 6th Remuneration Committee comprises 3 members. Term of office of the committee members: From June 27, 2025 until the expiration of the term of the appointing Board of Directors. During the most recent fiscal year (2025), the Remuneration Committee convened 3 meetings (A). The qualifications and attendance records of the committee members are as follows:

Session	Title	Name	No. of in-person attendance (B)	No. of proxy attendance	In-person attendance rate (%) (B/A)	Remarks
5th	Convener	Hsien-Tang Tsai	2	0	100%	None
	Committee member	Yu-Hsuan Fu	1	1	50%	None
	Committee member	Liang-Tsung Chien	2	0	100%	None
6th	Convener	Pao-Kuei Chiu	3	0	100%	None
	Committee member	Hsin-Yu Chung	3	0	100%	None
	Committee member	Wen-Ling Tsai	3	0	100%	None

Other mandatory disclosures:

- I. In the event where the Remuneration Committee's proposal is rejected or amended in a board of directors meeting, please describe the date and session of the meeting, details of the motion, the board's resolution, and how the Company had handled the Remuneration Committee's opinions:

Session	Motion details and subsequent actions	Resolution	Company's response to Remuneration Committee's opinions
5rd meeting of the 5th term 2025.04.10	1. Amendments to the Company's "Articles of Incorporation." 2. Appointment and salary of the Company's general manager	Entirely passed as proposed without objection	Presented to the board of directors for resolution and passed
6th meeting of the 5th term 2025.04.21	1. Appointment and salary of the general manager of the Company's overseas business.	Entirely passed as proposed without objection	Presented to the board of directors for resolution and passed

1th meeting of the 6th term 2025.07.11	1. Election of the convener and meeting chair of the 6th Remuneration Committee. 2. Proposal for personnel changes and compensation matters of subsidiaries. 3. Proposal for the Chairman's salary of the Company.	1. Entirely passed as proposed without objection 2. Independent Director Pao-Kuei Chiu was unanimously elected by all committee members as the convener and chair of the 6th Remuneration Committee	Presented to the board of directors for resolution and passed
2th meeting of the 6th term 2025.08.13	1. Amendment to the "Regulations Governing the Remuneration of Directors, Functional Committee Members and Managers."	Entirely passed as proposed without objection	Presented to the board of directors for resolution and passed
3th meeting of the 6th term 2025.12.23	1. Review of the remuneration to directors (including independent directors) and the general manager in 2024.	Entirely passed as proposed without objection	Presented to the board of directors for resolution and passed

II. Should any committee member object or express reservations to the resolution made by the Remuneration Committee, whether on-record or in writing, please state the date and session of the meeting, details of the motion, the entire members' opinions, and how their opinions were addressed: None.

(V) Sustainable development practices; deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Projects	Execution progress		Summary description	Deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No		
I. Has the Company implemented a governance framework that supports sustainable development, and designated a unit that specializes (or is involved) in the promotion of sustainable development? Is the unit empowered by the board of directors and run by senior management, and how does the board supervise progress? (TWSE/TPEX listed companies should describe the execution progress, any non-conformities, and provide explanations.)	✓		The Board of Directors of the Company resolved to establish the "Sustainability Information Management Procedures" on November 13, 2024, and to promote the establishment of a cross-department unit responsible for the audit. Each department actively implements sustainable development initiatives within the scope of its respective duties and responsibilities.	Consistent with Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
II. Has the Company conducted risk assessment on environmental, social, and corporate governance issues that are relevant to its operations, and implemented risk management policies or strategies based on principles of materiality? (TWSE/TPEX listed companies should describe the execution progress, any non-conformities, and provide explanations.)		✓	The board of directors established "Sustainable Development Code of Conduct" during the meeting held on March 28, 2017 as a way to support sustainable growth and promote balance between economic activities, social growth, and the environment. The Company pays great attention to workers' health and the work environment, and takes actions to protect workers' interests and maintain harmonic employment relationship. Significant emphasis is being directed to protect the environment, ensure compliance with environmental regulations, refrain use of substances that are harmful to the environment, and uphold product and service quality. Donations are made to charity organizations from time to time.	Relevant actions are currently being planned.

(V) Sustainable development practices; deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Projects	Execution progress			Deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
III. Environmental issues				
(I) Has the Company developed an appropriate environmental management system, given its distinctive characteristics?	✓		(I) With regards to environmental safety and health, the Company not only ensures compliance with domestic environmental safety and health regulations, but also strives to connect globally by attaining certifications for ISO 14001 - Environmental Management System and OHSAS 18001 - Occupational Health and Safety Management System, and maintaining operation of such systems.	Consistent with Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
(II) Is the Company committed to making efficient use of energy, and using renewable materials that produce less impact on the environment?	✓		(II) The Company is dedicated to solving problems at the source. It has progressively improved resource efficiency, and by recycling and reusing scrap materials from production, the Company is able to reduce raw material input and waste output, which ultimately minimizes impact on the environment.	
(III) Does the Company assess potential risks and opportunities associated with climate change, and undertake measures in response to climate issues?	✓		(III) Climate change has become an issue of concern to investors and businesses today. Being well aware of how climate change may give rise to natural disasters that directly impact business operations and cause raw materials to rise in price or indirectly disrupt supply, the Company has been directing significant attention to reducing energy, carbon footprint, and greenhouse gas. In June 2010, the Company participated in customer's supplier carbon survey and validation project, during which it introduced its own greenhouse gas survey system. The Company managed to pass ISO14064-1 certification at the end of December that year, and later acquired ISO14064-1 certificate in January 2011. In addition to reviewing energy and carbon reduction measures on a regular basis, the Company also conducts internal validations and surveys in accordance with ISO 14064-1 standards to keep track of progress. The Company organizes routine training and awareness programs to promote environmental awareness, and takes actions to replace conventional fluorescent tubes with energy-saving alternatives, replace energy-intensive injection molding equipment with new energy-efficient models, replace photocatalyst air filters with activated carbon solutions, and enforce the waste recycling policy.	
(IV) Does the Company maintain statistics on greenhouse gas emission, water usage, and total waste volume in the last two years, and implement policies aimed at reducing greenhouse gas, water, and waste?	✓		(IV) The Company complies with environmental protection laws and supports policies on waste recycling, waste sorting, energy reduction, and carbon reduction as ways to minimize burden to the environment. After obtaining ISO14064-1 certification in January 2011, the Company has been calculating energy/resource consumption and emission volume using the ISO14064-1 standard on a yearly basis.	

IV. Social issues				
(I)	Has the Company developed its policies and procedures in accordance with laws and International Bill of Human Rights?	✓	(I)	The Company complies with employment regulations, and has internal control systems in place to guide the appointment, dismissal, and remuneration of relevant personnel for the protection of employees' rights.
(II)	Has the Company developed and implemented reasonable employee welfare measures (including remuneration, leave of absence, and other benefits), and appropriately reflected business performance or outcome in employees' remuneration?	✓	(II)	The Company has implemented policies to provide guidance on matters concerning recruitment, performance evaluation, leave of absence, benefits, reward, and discipline. An Employee Welfare Committee has been assembled to enforce welfare measures. Employee remuneration is adjusted to properly reflect operational performance, individual capacity, and contribution. In doing so, the Company hopes to recruit and retain the right talents that would ensure continuity of business operations.
(III)	Does the Company provide employees with a safe and healthy work environment? Are employees trained regularly on safety and health issues?	✓	(III)	The Company believes that only with the help of healthy employees may it deliver work performance at high efficiency and high quality, and therefore devotes significant attention to providing employees with a safe and healthy work environment. With regards to work safety, the Company helps employees develop emergency response capabilities and safety awareness through persistent training and awareness programs. This additional knowledge will prove useful in reducing accidents caused by unsafe conducts. The following protection measures have been implemented to improve workplace and personal safety: 1. Office premises are equipped with central air conditioning and adequate lighting, and have been designed for the best comfort. 2. All fire safety equipment is regularly tested and serviced; common equipment is properly maintained and smoking is prohibited anywhere within the office premise. 3. Workplace facilities are cleaned and sanitized on a regular basis to ensure health and comfort. 4. A "Disaster Response Policy" has been implemented to minimize accidental damage and to ensure employees' safety and health. 5. All employees are covered by Group, Labor and National Health Insurance. In 2025, the Company had no incidents of fire or any events resulting in casualties.
(IV)	Has the Company implemented an effective training program that helps employees develop skills over their career?	✓	(IV)	The Company has established the Employee Education and Training Procedures. Each department may also consider the needs of the work and apply for external training, in order to establish the optimal development training program for employees.
(V)	Has the Company complied with laws and international standards with respect to customers' health, safety, and privacy, marketing and labeling in all products and services offered, and implemented consumer/customer protection policies and complaint procedures?	✓	(V)	The Company observes regulations and international standards for all products, marketing activities, services, and labeling. For the promotion consumers' rights, safety, and experience, a dedicated unit has been created with contact information and e-mail duly disclosed over the corporate website to ensure that consumers' queries and complaints are resolved in a fair and timely manner.
(VI)	Has the Company implemented a supplier management policy that regulates suppliers' conducts with respect to environmental protection, occupational safety and health, or work rights/human	✓	(VI)	The Company has implemented supplier evaluation and rating guidelines for all products offered, and the evaluation covers environmental management issues. Any existing supplier that exhibits actual or potential negative impact on the

Consistent with Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

(V) Sustainable development practices; deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Projects	Execution progress		Deviation and causes of deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	
rights issues, and tracked suppliers' performance on a regular basis?			environment, employment terms, human rights, or the society will be instructed to make immediate improvements or terminate contract.
V. Does the Company prepare sustainability report or any report of non-financial information based on international reporting standards or guidelines? Are the abovementioned reports supported by assurance or opinion of a third-party certifier?	✓		1. In accordance with relevant regulatory requirements, the Company has uploaded its sustainability report to the ESG digital platform and has also disclosed it on the Company's website (https://www.logah.com/ESG/Sustainability Report/). 2. The 2024 sustainability report was prepared in accordance with the GRI Standards, with reference to the Sustainability Accounting Standards Board (SASB), the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and relevant requirements of competent government authorities, to disclose the Company's non-financial information. 3. The 2024 sustainability report did not obtain assurance or verification opinions from an independent third-party assurance provider. The Company will, as appropriate in the future, arrange for the sustainability report to obtain assurance or verification opinions from an independent third-party assurance provider. 4. The 2025 sustainability report is scheduled to be issued before August 31, 2026. Relevant preparation work was still in progress as of the publication date of this annual report. For the latest information, please refer to the Company's website (https://www.logah.com/ESG/Sustainability Report/).
VI. If the Company has established sustainability policies in accordance with "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," please describe its current practices and any deviations from the Best Practice Principles: The Board of Directors of the Company approved the formulation of the "Sustainable Development Code of Conduct" and the "Sustainability Information Management Procedures" on March 28, 2017 and November 13, 2024, respectively, to fulfill the Company's social responsibility. Implement them gradually in consideration of the Company's current status and regulatory requirements.			
VII. Other information useful to the understanding of sustainable practice: A broad diversity of green plants are being introduced to transform employees' work environment and make the community more eco-friendly.			

(VI) Climate-related information

1. Implementation of climate-related projects

Item	Execution progress
1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.	The Company has a greenhouse gas inventory implementation team, with the chairman as the team leader.
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finance (short-, medium-, and long-term).	Climate change has become an issue of concern to investors and businesses today. Being well aware of how climate change may give rise to natural disasters that directly impact business operations and cause raw materials to rise in price or indirectly disrupt supply, the Company has been directing significant attention to reducing energy, carbon footprint, and greenhouse gas. In addition to reviewing energy and carbon reduction plans on a regular basis, the Company also conducts internal validations and surveys in accordance with ISO 14064-1 standards to keep track of progress. The Company actively develops solutions in the hope to reduce the operational and financial impacts of climate change, improve organizational climate resilience, assess the potential operational and financial impacts of climate risks and opportunities, and plan actions in response to climate change related risks and opportunities.

		Types of risks and opportunities	Short-term (1 - 3 years)	Medium-term (3 - 5 years)	Long-term (More than 5 years)	Financial impact -/+	Coping strategies
	Risks	<u>Transformation risk</u> The risks arising from the transformation to a low-carbon economy include policy, legal, technological, market, operating cost and reputation risk. <u>Physical risk</u> Immediate physical risk arises from weather-related events, such as storms, floods, droughts or heat waves, with increasing severity and frequency.	Greenhouse gas cap control and carbon tax and fee. Extreme changes in climate patterns result in increased flooding and damage to operating assets.	The climate change response actions to the newly added renewable energy laws and regulations are insufficient, resulting in the effect of transferring of orders in the supply chain. Increased droughts and floods cause disruption to production, transportation, and raw material supply chains.	Trend of net zero emissions Average temperature rise	- Payment of carbon fees and fines for violation of laws and regulations increase operating costs - Increase in installation and operation cost of carbon reduction equipment - Lower operating revenue due to shutdown of business locations - Property damage due to damage to machinery and equipment	Shift to low-carbon/carbon reduction technologies Improve energy efficiency and invest in green equipment Consider flood risk in the location of new business locations and implement risk mitigation measures
	Opportunities	Potential positive impacts of climate change on the individual; Climate change mitigation and adaptation efforts create climate-related opportunities for individuals.	Development and innovation of new low-carbon products and services.	Improve the efficiency of resource use.	Enhance corporate reputation	+Reduced electricity cost	Development of alternative raw materials Procurement of energy-saving equipment
3. Describe the financial impact of extreme climate events and transformation actions.	Regarding the financial impact of extreme climate events, the Company has identified through internal discussions and assessments that floods, droughts, changes in precipitation patterns and extreme changes in climate patterns pose potential risks to the production or transportation stage. Floods caused by heavy rainfall may result in the shutdown of operating locations and damage to equipment, resulting in temporary inability to ship goods; while droughts and lack of water will affect the normal operation of production lines. In times of water shortage, supplies must be maintained by reducing water consumption or transporting water across regions leading to the increase of operating costs.						

	On the financial impact of transformation actions, under the transformation risks, the transformation to a low-carbon economy may need to face a wide range of policies and regulations, technology and market changes. Based on the nature, speed and focus of the above changes, within the time frame of the analysis, the carbon fee and greenhouse gas cap, renewable energy laws and regulations, and changes in consumer preferences may increase operating costs or reduce sales. Considering that the Company does not have low-carbon products for sale at present, and the existing sales do not have significant impact, the Company focuses on the analysis of operating costs, carbon inventory, carbon footprint, carbon reduction targets, carbon fees and carbon pricing arising from the future demands of the supply chain going through transformation, all of these will all have an impact on the Company's finances, which will increase the Company's own operating and supply chain costs. The Company develops the energy-saving and carbon-reduction plan to reduce energy consumption, water consumption and waste in its own production, improve energy efficiency, and invest in green energy equipment to respond to these transformation risks.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Board of Directors is the highest decision-making body for risk control and management of each company within the Group and directly supervises the risk governance framework of each company within the Group. The Company's dedicated unit to promote sustainable development is the Administration Department. The Administration Department will drive continuous promotion in the commitment to sustainable development. However, it is still in the planning stage. In response to strategic planning, integration and management of risks that may affect operations and profits, the Company will present management implementation status and risk control reports to the Board of Directors at least once a year to supervise, track and review the implementation of risk management by the management team, in order to strengthen the company's structure.
5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	The Company has not yet used scenario analysis to assess the impact of climate change. Although scenario analysis cannot predict the future, it allows the Company to better understand how climate change will affect the Company. The Company will continue to collect relevant information and further develop it.
6. If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	The relevant plan targets are determined by taking into account the organizational environment and the needs and expectations of stakeholders based on the carbon emissions from each emission source in the greenhouse gas inventory.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	The Company does not currently have an internal carbon pricing system in place. In order to drive low-carbon investment, strengthen energy efficiency, enhance internal carbon reduction actions, and use it as a reference for capital investment strategies and major decision-making, the Company will continue to collect relevant information and further research and development.
8. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning period, and the progress of each year should be explained; if using carbon offsets or renewable energy certificates (RECs) to achieve the goals, it should be explained of the exchange for the source and quantity of carbon reduction credits or quantity of Renewable Energy Certificates (RECs).	The Company has long been committed to environmental protection, and hopes to create a win-win situation for the economy and the environment with a green operating model that "maximizes production efficiency and minimizes environmental impact." Through the update plan for machinery, replacing old machinery models using heavy oil with new electric motors, as well as recycling the edges and scraps generated during the production process to be re-shredding and reused in production, the Company aims to achieve the goal of reducing raw materials and waste, in order to reduce the impact on the environment.
9. Greenhouse gas inventory and assurance, and reduction goals, strategies, and concrete action plans.	The Company's paid-in capital did not reach NTD 5 billion. The Company's greenhouse gas inventory and assurance status, as well as information on reduction targets, strategies and concrete action plans should be handled in accordance with the following schedule: 1. The Company should complete the disclosure of inventory information from 2026, and the disclosure of information for assurance from 2028.

	2. All subsidiaries of the Company shall complete the disclosure of inventory information from 2027, and the disclosure of assurance information from 2029.
	3. The carbon reduction goals, strategies and concrete action plans of all subsidiaries of the Company shall be disclosed in 2027.
2. Greenhouse gas inventory and assurance in the last 2 years	
(1) Greenhouse gas inventory information	
	Describe the greenhouse gas emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NTD million), and data coverage for the most recent two years.
	Not applicable
(2) Greenhouse gas assurance information	
	Describe the status of assurance in the last 2 years up to the date of publication of the annual report, including the scope of assurance, assurance institutions, criteria of assurance, and opinions of assurance.
	Not applicable
3. Greenhouse gas reduction goals, strategies and concrete action plans	
	Describe the greenhouse gas reduction base year and data, reduction goals, strategies, and concrete action plans and achievement of the reduction goals.
	Not applicable

(VII) Enforcement of business integrity, and deviation and causes of deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies

Assess criteria	Current practices		Deviation and causes of deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	
I. Establishment of integrity policies and solutions			
(I) Has the Company established a set of board-approved business integrity policy, and stated in its Memorandum or external correspondence about the policies and practices it implements to maintain business integrity? Are the board of directors and the senior management committed to fulfilling this commitment?	✓		Consistent with Integrity Best-Practice Principles for TWSE/TPEX Listed Companies.
(II) Has the Company developed systematic practices for assessing integrity risks? Does the Company perform regular analyses and assessments on business activities that are prone to higher risk of dishonesty, and implement preventions against dishonest conducts that include at least the measures mentioned in Paragraph 2, Article 7 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"?	✓		
(III) Has the Company defined and enforced operating procedures, behavioral guidelines, penalties, and grievance systems as part of its preventive measures against dishonest conducts? Are the above measures reviewed and revised on a regular basis?	✓		
		(I) The Company has established and implemented its own "Business Integrity Code of Conduct" and "Business Integrity Procedures and Behavioral Guidelines" with board of directors' approval. Details of which have been disclosed over the corporate website.	
		(II) The Business Integrity Code of Conduct specifically lists out dishonest conducts and improper gains that employees should avoid while engaging in business activities. A set of "Business Integrity Procedures and Behavioral Guidelines" has also been established to regulate and prevent dishonest conducts. In addition to the presence of internal control and internal audit systems, the Company has an internal audit unit that carries out audit tasks. Any fraudulent or inappropriate acts of high impact are dealt with immediately upon discovery according to internal policies.	
		(III) The Company has outlined preventive measures in "Business Integrity Procedures and Behavioral Guidelines" that explicitly prohibit employees from accepting inappropriate gains whether directly or indirectly, and provide guidance on how these situations should be handled. The board of directors passed "Illegal, Unethical, and Dishonest Conducts Reporting Policy" during the meeting held on November 9, 2017. Employees are being encouraged to gather evidence and report to the spokesperson and the chief internal auditor any actual or suspected violation against laws or ethical behavior guidelines.	

Assess criteria	Current practices			Deviation and causes of deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Ye s	N o	Summary description	
II. Enforcement of business integrity				
(I) Does the Company evaluate the integrity of all counterparties it has business relationships with? Are there any integrity clauses in the agreements it signs with business partners?	✓		(I) All commercial contracts signed by the Company contain an integrity clause that prohibits dishonest conducts.	Actions are still being planned for item (II), but all other issues have conformed with Integrity Best-Practice Principles for TWSE/TPEX Listed Companies.
(II) Does the Company have a unit that enforces business integrity directly under the board of directors? Does this unit report its progress (regarding implementation of business integrity policy and prevention against dishonest conducts) to the board of directors on a regular basis (at least once a year)?		✓	(II) The Company has an independent internal audit unit that promotes business integrity and enforces integrity values in various policies. Aside from the above, no dedicated unit has been created to enforce business integrity directly under the board of directors.	
(III) Does the Company have any policy that prevents conflict of interest, and channels that facilitate the report of conflicting interests?	✓		(III) The Company has established its own "Business Integrity Procedures and Behavioral Guidelines" and "Illegal, Unethical, and Dishonest Conducts Reporting Policy" to outline the conflict of interest principles that employees must abide by and the communication channels they can use to state their cases.	
(IV) Has the Company implemented effective accounting policy and internal control system to maintain business integrity? Has an internal or external audit unit been assigned to devise audit plans based on the outcome of integrity risk assessment, and to audit employees' compliance with various preventions against dishonest conduct?	✓		(IV) The Company has established an effective accounting system and internal control system. These systems are being reviewed from time to time to ensure that the design and execution continue to be effective. The Company's internal audit personnel and external CPAs regularly audit compliance with the above policies, and report findings to the board of directors.	
(V) Does the Company organize internal or external training on a regular basis to maintain business integrity?	✓		(V) Contents of the business integrity code of conduct are being conveyed to directors, managers, employees, and agents from time to time. The Company may consider hosting internal or external training on a regular basis on days when board of directors meetings are held if in need.	
III. Whistleblowing system				
(I) Does the Company provide incentives and means for employees to report misconducts? Does the Company assign dedicated personnel to investigate the reported misconducts?	✓		(I) The Company has established its own "Illegal, Unethical, and Dishonest Conducts Reporting Policy" and assigned dedicated personnel to handle misconduct reports. Whistleblowers' identity and details of misconduct report are kept strictly confidential.	Consistent with Integrity Best-Practice Principles for TWSE/TPEX Listed Companies.
(II) Has the Company implemented any standard procedures for handling reported misconducts, and subsequent actions and confidentiality measures to be undertaken upon completion of an investigation?	✓		(II) The Company has established its own "Business Integrity Code of Conduct" and "Illegal, Unethical, and Dishonest Conducts Reporting Policy," which require whistleblowers' identity and details of misconduct report to be kept strictly confidential.	
(III) Has the Company provided proper whistleblower protection measures?	✓		(III) The Company has established its own "Business Integrity Code of Conduct" and "Illegal, Unethical, and Dishonest Conducts Reporting Policy," which explicitly protect whistleblowers from retaliation.	
IV. Enhanced information disclosure				
Has the Company disclosed its integrity principles and progress onto its website and MOPS?	✓		The Company has established its own "Business Integrity Code of Conduct" and published contents onto the corporate website (http://www.logah.com) and Market Observation Post System for enhanced disclosure of operation-related information. The Company has assigned dedicated personnel to gather corporate information and publish it over the corporate website and Market Observation Post System where shareholders, stakeholders, and the authority may access at any time.	Consistent with Integrity Best-Practice Principles for TWSE/TPEX Listed Companies.
V. If the Company has established business integrity policies in accordance with "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies," please describe its current practices and any deviations from the Best Practice Principles:				

Assess criteria	Current practices		Deviation and causes of deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Ye s	N o	
Summary description			
The Company has established its own "Business Integrity Code of Conduct" and carries out business activities accordingly. Due to the presence of four independent directors, one internal audit unit, and an Audit Committee, there has been no major violation of integrity principles to date.			
VI. Other information useful to the understanding of integrity in business dealings:			
(I) The "Board of Directors Conference Rules" specifically require directors to disassociate from discussion and voting of decisions that pose conflict between their own interests and interests of the Company. They are also prohibited from exercising voting interest on behalf of other directors on conflicting-interest decisions. All of the Company's directors are highly disciplined in their conducts, and have managed to disassociate themselves from motions that present conflicting interest.			
(II) The Company has established its own "Material Insider Information Management and Insider Trading Prevention Procedures," which state that directors, managers, and employees are bound by their duty of care and loyalty as prudent managers to carry out business activities in the utmost honesty and good faith, and must refrain from revealing material insider information to others.			

(VIII) Other information material to the understanding of corporate governance within the Company:

1. Page 29-31 of this annual report

2. 2025 continuing education of directors:

Title	Name	Date onboard	Date of training	Organizer	Course name	Training hours
Director	Cheng-Chiang Sun	2025.06.27	2025.08.12	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors/Supervisors under the Securities and Exchange Act	3.0
			2025.06.15	Taiwan Corporate Governance Association	Key Considerations for Industrial Holdings and Group Operations	3.0
Director	Tse-Yu Chen	2025.06.27	2025.12.15	The Institute of Internal Auditors, R.O.C.	Business Intelligence and Data Analysis Methods	6.0
			2025.12.12	Taiwan Corporate Governance Association	Practical Operations of Functional Committees of the Board of Directors	3.0
			2025.11.21	Securities & Futures Institute	2025 Compliance Seminar on Share Transfers by Insiders	3.0
Director	Hui-Cheng Shen	2025.08.13	2025.09.25	Securities & Futures Institute	Advanced Practical Seminar for Directors and Supervisors (Including Independent Directors and Supervisors) and Corporate Governance Officers [Fair Customer Treatment, Analysis of Unusual Transactions by Directors and Supervisors, and Case Studies]	3.0
			2025.09.25	Securities & Futures Institute	Advanced Practical Seminar for Directors and Supervisors (Including Independent Directors and Supervisors) and Corporate Governance Officers [Fair Customer Treatment, Analysis of Unusual Transactions by Directors and Supervisors, and Case Studies]	3.0
Director	Tsung-Han Yang	2025.06.27	2025.09.26	Securities & Futures Institute	"2025 Insider Trading Prevention Seminar"	3.0
			2025.08.12	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors/Supervisors under the Securities and Exchange Act	3.0
			2025.07.10	Accounting Research and Development Foundation	Practical Analysis of Common Deficiencies in "Financial Statement Review" and Key Internal Control Regulations	6.0
			2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	6.0
Director	Wei-Cheng Chou	2025.06.27	2025.12.19	Taiwan Corporate Governance Association	International Trends and Experience Sharing on Ethical Corporate Management and Senior Executive Accountability Systems	3.0
			2025.12.03	Taiwan Corporate Governance Association	Global Trend Analysis - Risks and Opportunities	3.0
			2025.11.21	Securities & Futures Institute	2025 Compliance Seminar on Share Transfers by Insiders	3.0
			2025.11.13	Taiwan Corporate Governance Association	The Financial Impact of ESG Risks and Opportunities	3.0
Director	Yi-Tsang Ho	2025.06.27	2025.12.09	The Institute of Internal Auditors, R.O.C.	Analysis of Directors' Fiduciary Governance and the Effectiveness of Internal Control Systems	6.0
			2025.11.25	Taiwan Corporate Governance Association	Ethical Corporate Management and Anti-Money Laundering	3.0
			2025.11.21	Securities & Futures Institute	2025 Compliance Seminar on Share Transfers by Insiders	3.0
Independent Director	Pao-Kuei Chiu	2025.06.27	2025.08.12	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors/Supervisors under the Securities and Exchange Act	3.0
			2025.06.30	Ethical Corporate Management and Anti-Money Laundering	Investor Relations Management Sharing Session	3.0
			2025.03.14	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3.0
Independent Director	Hsin-Yu Chung	2025.06.27	2025.08.06	Taiwan Corporate Governance Association	Obligations and Responsibilities of Companies and Directors/Supervisors under the Securities and Exchange Act	3.0
			2025.07.04	CPA Associations R.O.C. (Taiwan)	7/4 (Taipei) Anti-Money Laundering Act from the Perspective of Judicial Practice	3.0

Title	Name	Date onboard	Date of training	Organizer	Course name	Training hours
			2025.07.04	CPA Associations R.O.C. (Taiwan)	7/4 (Taipei) Analysis of the Differences Between Enterprise Accounting Standards and the Latest IFRSs Endorsed by the FSC	3.0
			2025.03.24	CPA Associations R.O.C. (Taiwan)	3/24 (Taichung) Emerging Trends, Case Studies, and Preventive Measures for Financial Crimes Related to Anti-Money Laundering	3.0
Independent Director	Wen-Ling Tsai	2025.06.27	2025.10.03	Securities & Futures Institute	2025 Insider Trading Prevention Seminar	3.0
			2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	6.0
Independent Director	Ting-Chieh Lu	2025.06.27	2025.12.29	Taiwan Corporate Governance Association	Sustainability, ESG, and Competition Law	1.0
			2025.12.11	Securities & Futures Institute	How to Read the Insurance Industry's First IFRS 17 Financial Statements	3.0
			2025.11.21	Financial Examination Bureau, FSC	Internal Audit Seminar, Financial Examination Bureau, FSC	1.0
			2025.10.31	Taiwan Corporate Governance Association	ESG Development Blueprint and Strategies for the Capital Market	1.0
			2025.10.03	Department of Labor, Taipei City Government	Analysis of Amendments to the Gender Equality in Employment Act and the Sexual Harassment Prevention Act and Corresponding Response Measures	1.0
			2025.10.03	Securities & Futures Institute	2025 Insider Trading Prevention Seminar	3.0
			2025.09.25	Taiwan Insurance Institute	Required Measures for Anti-Money Laundering and Counter-Terrorism Financing in the Insurance Industry and Ethical Corporate Management	1.5
			2025.08.28	Taiwan Corporate Governance Association	Corporate Anti-Fraud Case Awareness Program	1.0
			2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	6.0
			2025.06.27	Taiwan Corporate Governance Association	The Future Direction of Diversity, Equity, and Inclusion (DEI) Policies	1.0
			2025.05.21	Taiwan Corporate Governance Association	Seminar on Enhancing the Performance Evaluation of the Board of Directors and Functional Committees	2.0
			2025.05.08	Taiwan Corporate Governance Association	Implementing Human Rights Practices, Eliminating Greenwashing, and Achieving Genuine Sustainability in Enterprises	1.0
			2025.04.23	Taiwan Corporate Governance Association	Management Accounting and ESG Innovation	1.0
			2025.03.26	Taiwan Corporate Governance Association	Seminar on Creating a New Era of Sustainability	2.0
			2025.02.21	Taiwan Corporate Governance Association	Current global economic conditions	1.0

(IX) Internal control

1. Declaration of Internal Control System.:

Logah Technology Co., Ltd.
Internal Control System Statement

Date: March 11, 2026

The Company states the following with regard to its internal control system during fiscal year 2025, based on the findings of a self-evaluation:

1. The Company is fully aware that establishing, operating, and maintaining an internal control system are the responsibility of its Board of Directors and management. Internal control system is designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance, and safeguarding of assets), reliability, timeliness, transparency and regulatory compliance of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing the three goals mentioned above. Furthermore, the effectiveness of an internal control system may change along with changes in environment or circumstances. The internal control system of the Company contains self-monitoring mechanisms, however, and the Company takes corrective actions as soon as a deficiency is identified.
3. The Company judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (hereinbelow, the "Regulations"). The internal control system judgment criteria adopted by the Regulations divide internal control into five elements based on the process of management control: 1. control environment 2. risk assessment 3. control activities 4. information and communications 5. monitoring. Each element further contains several items. Please refer to the Regulations for details.
4. The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.
5. Based on the findings of the evaluation mentioned in the preceding paragraph, the Company believes that as of December 31, 2025 its internal control system (including its supervision and management of subsidiaries), encompassing internal controls for understanding the degree of achievement of operational effectiveness and efficiency objectives, reliability of reporting, timeliness, transparency, and compliance with applicable laws and regulations, is effectively designed and operating, and reasonably assures the achievement of the above-stated objectives.
6. This Statement will become a major part of the content of the Company's Annual Report and Prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
7. This Statement has been passed by the Board of Directors Meeting of the Company held on March 11, 2026, where none of the nine attending directors expressed dissenting opinions, and the remainder all affirmed the content of this Statement.

Logah Technology Co., Ltd.

Chairman: 

:

President: 

2. If the internal control system was reviewed by an external CPA, the result of such review must be disclosed: None.

(X) Penalties imposed against the Company for regulatory violation, or penalties against employees for violation of internal control system, in the most recent year up until the publication date of annual report that may significantly impact shareholders' interest or security price; describe details of the penalty, areas of weakness and any corrective actions taken: None.

(XI) Major resolutions passed in shareholder meetings and board of directors meetings held in the last year up until the publication date of annual report

1. Major shareholder meeting resolutions

Date of resolution	Summary	Resolution	Execution progress
2025.04.21 1st extraordinary shareholders' meeting	The Company will dispose of 100% of the shares in its important subsidiary, Suzhou Longdeng Electronics Technologies Limited.	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	The transfer of control was completed on December 30, 2025. On the same date, the parties executed the "Supplemental Amendment Agreement on the Seal Handover for the Transfer of Control under the Equity Transfer Agreement" and the "Confirmation Agreement on the Transfer of Control under the Equity Transfer Agreement."
2025.06.27 Annual general meeting	2024 business report and financial statements	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	All relevant books and documents have been presented to the authority and announced to the public as required by laws.
	2024 loss make-up	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	According to the resolution, the balance of the outstanding loss at the end of the period was NT\$703,588 thousand.
	Amendments to the Company's "Articles of Incorporation"	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	The amendments shall take effect from the day of shareholder meeting resolution.
	Capital reduction against cumulative losses	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	Approved for effective registration by Taiwan Stock Exchange Corporation under Letter Tai-Zheng-Shang-Yi-Zi No. 1141804659 dated November 5, 2025, and the change registration was approved by the Ministry of Economic Affairs under Letter Jing-Shou-Shang-Zi No. 11430179350 dated November 13, 2025. New shares were issued in replacement from December 22, 2025 and listed for trading on the same day.
	Private placement of common shares for cash capital increase	Motion was passed as proposed by vote of ballot, in which the number of votes in favor had exceeded the legal requirements.	1. Pursuant to the resolution approved at the shareholders' meeting on June 27, 2025, the Company is authorized to issue up to 40,000,000 privately placed common shares, which may be issued in no more than four tranches within one year, either in full or in part. One private placement has been completed, with 5,000,000 privately placed common shares issued for capital raising purposes. Following the completion of the registration amendment, the Company's paid-in capital amounted to NT\$608,254,490. 2. On May 6, 2026, the Board of Directors resolved not to proceed with the remaining authorized quota of 35,000,000 shares due to the approaching expiration of the issuance period.

2. Major board meeting resolutions

Date of resolution	Summary	Resolution
8th term 10th meeting 2025.01.20	Reorganization of the subsidiary in China	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with subsidiary - Suzhou Longdeng Electronic Technologies Limited	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 11th meeting 2025.03.05	Change of lending arrangement with subsidiary - Suzhou Longdeng Electronic Technologies Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

Date of resolution	Summary	Resolution
	The 2024 "Declaration of Internal Control System" and "Effectiveness Review of Internal Control System".	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The Company will dispose of 100% of the shares in its important subsidiary, Suzhou Longdeng Electronics Technologies Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Convening of the 1st special shareholders' meeting in 2025.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 12th meeting 2025.03.12	The Company's 2024 business report, parent company only financial statements, and consolidated financial statements.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The Company's 2024 loss make-up	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendment to the Company's "Audit Committee Charter".	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The Company's application for credit facilities with financial institutions.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Loan application by subsidiary to financial institutions	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of endorsement/guarantee limit to subsidiaries.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Discontinuation of the issuance of common shares by private placement approved in the 2024 shareholders' meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 13th meeting 2025.04.10	Replacement of CPA firm and CPAs.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Independence and suitability assessment and appointment of the Company's financial statement auditors.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Pre-approval of the list of the non-assurance services to be provided by CPAs in 2025.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Disposal of equipment by the subsidiary, Suzhou Longdeng Electronic Technologies Limited to the subsidiary, Logah Auto-Accessories (Suzhou) Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendments to the Company's "Articles of Incorporation."	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Appointment and salary of the Company's general manager	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	To lift the non-competition restrictions on the Company's managers.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Approval of the Company's Audit Office's "Audit Report" and daily administrative management, and authorization to the chairman.	Except for Chairman Hui-Fa Yu who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Election of the 9th Board of Directors.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Nomination of candidates for the Company's 9th board of directors (including independent directors).	Except for Directors Cheng-Chiang Sun and Tsung-Han Yang who had to be recused from discussion and

Date of resolution	Summary	Resolution
		voting, the proposal was passed by the rest of the attending directors and independent directors when inquired by the chair. The list of candidates for directors and independent directors has been proposed to the shareholders' meeting for election.
	Lifting the non-compete restrictions on newly elected directors and their representatives.	Except for Directors Cheng-Chiang Sun and Tsung-Han Yang who had to be recused from discussion and voting, the proposal was passed by the rest of the attending directors and independent directors when inquired by the chair. The list of candidates for directors and independent directors has been proposed to the shareholders' meeting for election.
	Convening of the 2025 General Shareholders' Meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 14th meeting 2025.04.21	Review of the subsidiary's signing of the equity transfer agreement.	Except for Chairman Hui-Fa Yu who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Amendment to the Articles of Incorporation of the subsidiary, Logah Auto Accessories (Suzhou).	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of seal custodian registered with the Ministry of Economic Affairs.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Adjustment of organizational framework of the Company.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Appointment and salary of the general manager of the Company's overseas business.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 15th meeting 2025.05.12	Consolidated financial statements of the Company for 2025 Q1.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of the Company's loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Review of the revision to the subsidiary's signing of the equity transfer agreement.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Revision of the "Approval Authority Table" of the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Capital reduction against cumulative losses.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Private placement of common shares for cash capital increase.	Except for Directors Cheng-Chiang Sun and Tsung-Han Yang who had to be recused from discussion and voting, the motion was passed as proposed by the rest of the attending directors and independent directors when inquired by the chair.
	Replacement of stock agency	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendments to the convening of the 2025 General Shareholders' Meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
8th term 16th meeting 2025.06.13	Review of the supplemental agreement to the equity transfer agreement executed by the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

Date of resolution	Summary	Resolution
	Lease of a factory building by the subsidiary Logah Auto Accessories (Suzhou).	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for a capital increase in the Company's wholly owned subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the appointment of the Company's Head of Audit.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 1th meeting 2025.06.27	Election of the Chairman of the 9th Board of Directors of the Company.	The attending directors unanimously agreed to elect Director Cheng-Chiang Sun, who was the Chairman of the 9th term, to represent the Company externally.
9th term 2th meeting 2025.07.11	Appointment of the Company's 6th Remuneration Committee.	Except that Independent Director Pao-Kuei Chiu, Independent Director Hsin-Yu Chung, and Independent Director Wen-Ling Tsai recused themselves from the discussion and voting in accordance with applicable regulations, the remaining attending directors, upon inquiry by the chairperson, raised no objection and approved the proposal as presented.
	Adjustment of organizational framework of the Company.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the lease of the Kaohsiung office of the Company.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the establishment and lease of the Taipei office of the Company.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Change of the Company's loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Assessment of whether the significant accounts receivable that the subsidiary, Suzhou Longdeng Electronic Technologies Limited, has not collected for more than 3 months beyond the normal credit period was a loan.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the establishment and amendment of the subsidiary's "Procedures for Lending Funds to Others."	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for personnel changes and compensation matters of subsidiaries.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Proposal for the Chairman's salary of the Company.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Proposal for the change of the General Manager of the Company's Overseas Business Division.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
9th term 3th meeting 2025.08.13	Consolidated financial statements of the Company for Q2 2025.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

Date of resolution	Summary	Resolution
	Proposal to apply for credit facilities with financial institutions.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for financing from the related party Hwadeng Investments (BVI) Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the establishment of a subsidiary of the Company.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal to have subsidiaries apply for credit facilities with financial institutions.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of the Company's loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendment to the "Regulations Governing the Remuneration of Directors, Functional Committee Members and Managers."	Except that the four independent directors, Pao-Kuei Chiu, Hsin-Yu Chung, Ting-Chieh Lu, and Wen-Ling Tsai, recused themselves from the discussion and voting in accordance with applicable regulations due to their involvement in matters related to their own interests, the remaining attending directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
9th term 4th meeting 2025.08.28	Proposal for obtaining financing from a non-related party and executing a loan agreement in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 5th meeting 2025.10.14	Proposal for ratification of amendments relating to financing obtained from a non-related party and the execution of a loan agreement in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for waiving participation in the 2025 cash capital increase of the subsidiary Suzhou Longdeng Electronic Technologies Limited and executing the "Supplemental Amendment Agreement to the Equity Transfer Agreement" in accordance with the "Equity Transfer Agreement" for the disposal of 100% equity interest in the subsidiary Suzhou Longdeng Electronic Technologies Limited.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal to apply for credit facilities with financial institutions.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal to have subsidiaries apply for credit facilities with financial institutions.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 6th meeting 2025.11.05	Proposal for determining the capital reduction record date, the share exchange record date for the capital reduction, and related matters concerning the capital reduction and share exchange implementation plan of the Company.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 7th meeting 2025.11.10	Consolidated financial statements of the Company for Q3 2025.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

Date of resolution	Summary	Resolution
9th term 8th meeting 2025.12.09	Change of endorsement/guarantee limit to subsidiaries.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 9th meeting 2025.12.23	The Company's 2026 business plan.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendments to the Company's 2025 audit plan.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The Company's 2026 audit plan.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for defining the scope of the Company's "entry-level employees."	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendment to the the Company's "Internal Control System" and the "Implementation Rules of Internal Audit".	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the establishment of relevant internal control procedures by the subsidiary Sheng Li Smart Building Technology Co., Ltd.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the assessment that overdue receivables and non-receivable overdue amounts of the Company and its subsidiaries as of the end of September 2025 do not constitute the loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the first private placement of common shares, the determination of the issuance price, and related matters.	Except that Director Tsung-Han Yang and Director Yi-Tsang Ho recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 10th meeting 2026.01.28	Review of the remuneration to directors (including independent directors) and the general manager in 2024.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the Company's investment in Infinity Communication Tech. Inc.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Formulation of the "Procedures for Endorsements and Guarantees" for the subsidiary, Anhui Ruideng Technology Limited	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of the Company's loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Endorsement/guarantee to subsidiaries	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Loan application by subsidiary to financial institutions	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the distribution of year-end bonuses to the Company's managers for 2025.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending

Date of resolution	Summary	Resolution
		directors and independent directors when inquired by the acting chair.
9th term 11th meeting 2026.03.11	Proposal for the Company's 2025 self-assessed parent company only and consolidated financial statements.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The 2025 "Declaration of Internal Control System" and "Effectiveness Review of Internal Control System".	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Independence and suitability assessment and appointment of the Company's financial statement auditors for 2026.	Upon inquiry by the chairperson, the attending directors and independent directors agreed to approve the proposal as presented. Matters relating to remuneration will be submitted separately to the Board of Directors for further discussion.
	Pre-approval of the list of the non-assurance services to be provided by CPAs in 2026.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of endorsement/guarantee limit to subsidiaries.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendment to subsidiary Link Bright Technology Limited's "Regulations Governing the Lending of Funds" and "Procedures for Endorsement and Guarantee".	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the assessment that overdue receivables and non-receivable overdue amounts of the Company and its subsidiaries as of the end of December 2025 do not constitute the loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for increasing the investment amount in the subsidiary Sheng Li Smart Building Technology Co., Ltd.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Ratification of changes to the cash capital increase plan for the initial listing application in 2008.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Ratification of engaging a securities underwriter in 2019 to issue an assessment opinion on the necessity and reasonableness of the private placement of securities.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the issuance of employee stock options by the Company and the establishment of the "2026 Employee Stock Option Issuance and Subscription Procedures."	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Lifting the non-compete restrictions on directors.	Except that Director Hui-Cheng Shen recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
	Proposal for the ratification of compensation for the directors and supervisors of the subsidiary Sheng Li Smart Building Technology Co., Ltd.	Except that Director Yi-Tsang Ho recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
9th term 12th meeting 2026.03.26	The Company's 2025 business report, parent company only financial statements, and consolidated financial statements.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	The Company's 2025 loss make-up	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the remuneration of the Company's CPAs for 2026.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

Date of resolution	Summary	Resolution
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for defining the scope of the Company's "entry-level employees" in 2026.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the joint establishment of a new venture company.	Except that Chairman Cheng-Chiang Sun, Director Tsung-Han Yang, Hui-Cheng Shen and Pao-Kuei Chiu recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
	Convening of the 2026 General Shareholders' Meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
9th term 13th meeting 2026.05.06	Consolidated financial statements of the Company for 2026 Q1.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal for the assessment that overdue receivables and non-receivable overdue amounts of the Company and its subsidiaries as of the end of March 2026 do not constitute the loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of the Company's loaning of funds.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Change of lending arrangement with the subsidiary.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Amendments to the Company's 2026 audit plan.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Proposal not to proceed with the unissued portion of the private placement approved at the Company's 2025 shareholders' meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.
	Lifting the non-compete restrictions on directors.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Private placement of common shares for cash capital increase.	Except that Chairman Cheng-Chiang Sun, Director Hui-Cheng Shen, Tsung-Han Yang and Director Yi-Tsang Ho recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
	To lift the non-competition restrictions on the Company's managers.	Except for Chairman Cheng-Chiang Sun who had to be recused from discussion and voting, the proposal was passed as proposed by the rest of the attending directors and independent directors when inquired by the acting chair.
	Proposal for the execution of the "Joint Venture Agreement."	Except that Chairman Cheng-Chiang Sun, Director Tsung-Han Yang, Hui-Cheng Shen and Pao-Kuei Chiu recused themselves from the discussion and voting due to conflicts of interest, the remaining attending directors and independent directors, upon inquiry by the chairperson, agreed to approve the proposal as presented.
	Amendments to the convening of the 2026 General Shareholders' Meeting.	The proposal was approved as proposed unanimously by all directors and independent directors present at the meeting.

(XII) Documented opinions or declarations made by directors or supervisors against board resolutions in the most recent year, up until the publication date of annual report: None.

IV. Disclosure of CPA remuneration:

(I) CPA remuneration:

Unit: NTD thousand

Name of accounting firm	Name of CPA	Period of audit service	Audit fee	Non-audit fee	Total	Remarks
KPMG Taiwan	Chung-Che, Chen	2025.01.01 - 2025.12.31	4,350	450	4,800	Note 1
	Shu-Ying, Chang					

Note 1: Non-audit fees for the year were the fees for the CPA firm to review the information of the non-managerial employees' salaries and tax returns of the Company.

(II) Any replacement of accounting firm and reduction in audit fees paid compared to the previous year: None.

(III) Any reduction in audit fee by more than 10% compared to the previous year: None.

V. Change of CPA:

(I) Regarding the former CPAs

Date of change	Approved by the Board of Directors on 2025.04.10		
Reason for the change and the description	To meet the Company's internal management needs		
Specify whether it was the appointing party that terminated the engagement or the CPA that declined the engagement	Party involved		CPA
	Situation		
	Terminated the engagement voluntarily		
Declined (further) engagement			✓
The opinion and reason if an audit report expressing other than an unqualified opinion was issued during the two most recent years	The 2024 consolidated financial statements: Accompanied by an audit report with an unqualified opinion and an emphasis of matter paragraph regarding material uncertainties related to going concern.		
	Material Uncertainty Related to Going Concern: As described in Note 24 to the consolidated financial statements of 2024, as of December 31, 2024, the Company’s consolidated total current liabilities exceeded consolidated total current assets by NT\$342,196 thousand. The amount indicates that a material uncertainty exists that may cast significant doubt on the Company’s ability to continue as a going concern.		
Disagreement with the issuer	Yes		Accounting principles or practices
			Financial report disclosure
			Auditing scope or procedure
			Others
	None		
	Description		
Other Disclosures (Disclosures specified in Article 10, Paragraph 6, Subparagraph 1-4 to 1-7 of the Regulations)	None		

(II) Regarding the successor CPAs:

Name of accounting firm	KPMG Taiwan
Name of CPA	CPAs Tsung-Che Chen and Shu-Ying Chang
Date of Engagement	Replacement from Q1 2025
Consultations and consultation results of the accounting treatment of or application of accounting principles to a specified transaction, or the type of audit opinion that might be rendered on the Company's financial report	None
Written opinions from the successor CPA regarding the matters on which the successor CPA did not agree with the former CPA	None

(III) Content of the reply letter from the former CPA regarding the Company's pursuant to Article 10, Paragraph 6, Subparagraph 1 and Subparagraph 2-3 of the Regulations:

Recipient: KPMG Taiwan

CPAs Tsung-Che Chen and Shu-Ying Chang

CC.: Recipient: Logah Technology Corporation

Subject: Regarding your inquiry about the ethics of management of the Company, please refer to the letter attached.

Description:

I. Reply of the Company's letter dated April 10, 2025.

II. The following is a reply to the Company's inquiry:

1. Based on our experience with the Company's management, we did not find any adverse effect on the financial statements of the Company due to management's integrity.
2. There was no significant difference between the accounting principles, audit procedures, adjustments to financial reports in the most recent two years, or internal control suggestions between the Company and management of the Company.
3. According to the notice from the Company on April 10, 2025, the reason for the replacement of the CPA was due to business and management needs.
4. During the audit, we did not find any non-compliance with the laws and regulations.

Deloitte Taiwan

CPA Tzu-Yuan Chang

CPA Chen-Li Chen

VI. Disclosure of any of the Company's Chairman, President, or managers responsible for financial or accounting affairs being employed by the CPA's firm or any of its affiliated company in the last year, including their names, job titles, and the periods during which they were employed by the CPA's firm or any of its affiliated company: None.

VII. Details of shares transferred or pledged by directors, supervisors, managers, and shareholders with more than 10% ownership interest in the last year, up until the publication date of annual report:

(I) Change of shareholding of directors, supervisors, managers, and major shareholders

Title	Name	2025		2026 up to April 18	
		Increase (decrease) in shares held	Increase (decrease) in shares pledged	Increase (decrease) in shares held	Increase (decrease) in shares pledged
Chairman	Taifeng Capital Co., Ltd. Representative: Cheng-Chiang Sun	(5,380,400) 0	0 0	0 0	0 0
Director	Taifeng Capital Co., Ltd. Representative: Tse-Yu Chen	(5,380,400) 0	0 0	0 0	0 0
Director	Taifeng Capital Co., Ltd. Representative: Hui-Cheng Shen	(5,380,400) 0	0 0	0 0	0 0
Director	Taifeng Capital Co., Ltd. Representative: Tsung-Han Yang	(5,380,400) 0	0 0	0 0	0 0
Director	Taifeng Capital Co., Ltd. Representative: Wei-Cheng Chou	(5,380,400) 0	0 0	0 0	0 0
Director	Han Yi Industrial Co., Ltd. Representative: Yi-Tsang Ho	1,650,000 (3,838,000) 0	0 0 0	0 0 0	0 0 0
Independent Director	Pao-Kuei Chiu	0	0	0	0
Independent Director	Hsin-Yu Chung	0	0	0	0
Independent Director	Wen-Ling Tsai	0	0	0	0
Independent Director	Ting-Chieh Lu	0	0	0	0
Major shareholders with more than 10% ownership interest	Taifeng Capital Co., Ltd.	(5,380,400)	0	0	0
Major shareholders with more than 10% ownership interest	Han Yi Industrial Co., Ltd.	3,350,000 (2,334,000)	0	0	0
Major shareholders with more than 10% ownership interest	Shih Feng II Capital Co., Ltd.	0	0	0	0
General Manager	Sheng-Yuan Hsiao (Took office on 2025/4/10)	0	0	0	0
Overseas Business Division General Manager	(Took office on 2025/7/11)	0	0	0	0
Overseas Business Division General Manager	Ming-Jie Ou (Took office on 2025/4/21, dismissed on 2025/7/11)	0	0	0	0
Accounting Officer	Wen-Ching Huang	0	0	0	0
Corporate Governance Officer	Shu-Wen Huang	0	0	0	0

Note 1: Shareholders with more than 10% ownership interest are highlighted as major shareholders and listed separately.

Note 2: Refer to the following chart for shares that have been transferred or pledged with a related party.

(II) Transfer of shares by directors, supervisors, managers, and major shareholders to related parties: None.

(III) Pledge of shares by directors, supervisors, managers and major shareholders to related parties: None.

VIII. Disclosure of relationships among the top ten shareholders including spouse and second degree relatives or closer

Book closure date: April 18, 2026

Name	Shares held in own name		Spouse and underage children Shareholding		Shareholding in the name of a third party		Names and relationships of the top ten shareholders who are related to each other or who are spouses or relatives within the second degree of kinship and		Remarks
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Name	Relationship	
Tai Feng Capital Co., Ltd.	8,070,600	13.27%	0	0%	0	0%	Han Yi Industrial Co., Ltd., Shih Feng II Capital Co., Ltd.	Note 1	
Representative of Tai Feng Capital Co., Ltd.: Cheng-Chiang Sun	0	0%	0	0%	0	0%	None	None	
Han Yi Industrial Co., Ltd.	7,407,000	12.18%	0	0%	0	0%	Tai Feng Capital Co., Ltd., Shih Feng II Capital Co., Ltd.	Note 1	
Representative of Han Yi Industrial Co., Ltd.: Pei-Rou Huang	0	0%	0	0%	0	0%	None	None	-
Shih Feng II Capital Co. Ltd.	6,756,000	11.11%	0	0%	0	0%	Taifeng Capital Co., Ltd., Han Yi Industrial Co., Ltd.	Note 1	
Representative of Shih Feng II Capital Co. Ltd.: Tsung-Han Yang	0	0%	0	0%	0	0%	None	None	-
Lite-On Technology	4,546,919	7.48%	0	0%	0	0%	None	None	-
Representative of Lite-On Technology Representative: Ming-Feng Sung	908,959	1.49%	0	0%	0	0%	Yan-Yi Sung	Siblings	-
Hui-Fa Yu	3,399,560	5.59%	0	0%	0	0%	Guangxin Co., Ltd.	Representative	-
Guangxin Co., Ltd.	1,788,892	2.94%	0	0%	0	0%	Hui-Fa Yu	Representative	-
Guangxin Co., Ltd. Representative: Hui-Fa Yu	3,399,560	5.59%	0	0%	0	0%	None	None	-
Yu Liu, Shu-Chin	911,054	1.50%	0	0%	0	0%	None	None	-
Ming-Feng Sung	908,959	1.49%	0	0%	0	0%	Yan-Yi Sung	Siblings	-
Yan-Yi Sung	738,219	1.21%	0	0%	0	0%	Ming-Feng Sung	Siblings, Sisters	-
Chen, Fu-Ming	737,999	1.21%	0	0%	0	0%	None	None	-

Note 1: Joint acquirer in accordance with Article 43-1 of the Securities and Exchange Act.

IX. Investments jointly held by the Company, the Company's directors, supervisors, managers, and enterprises directly or indirectly controlled by the Company, and shareholding in aggregate of the above parties

Business investments (i.e. long-term investments that the Company accounts using the equity method)	Aggregate shareholding percentage		Unit: thousand shares; %			
	Held by the Company		Held by directors, supervisors, managers, and directly or indirectly controlled enterprises		Aggregate ownership	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
Le Yang Investment Co., Ltd.	54,500	100%	—	—	54,500	100%
LOGAH TECHNOLOGY CO.,LTD.	7,920	100%	—	—	7,920	100%
Legend Investment (Samoa) Limited	—	—	19,619	100%	19,619	100%
LOGAH TECHNOLOGY(HK) CO., Ltd.	—	—	14,100	100%	14,100	100%
Logah Auto Accessories (Suzhou)	—	—	—	100%	—	100%
Link Bright Technology (Hong Kong) Limited	7,810	14.30%	46,800	85.70%	54,610	100%
Suzhou Ruideng Technologies Limited	—	—	—	100%	—	100%
Logah Vietnam Technology Company Limited	—	100%	—	—	—	100%
Anhui Ruideng Technology Limited	—	—	—	100%	—	100%
Sheng Li Smart Building Technology Co., Ltd.	1,000,000	—	—	—	—	100%

Three. Capital Overview

I. Capital and outstanding shares

(I) Source of capital

1. Changes in share capital

Unit: NTD thousands; thousand shares

Year/month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Paid in properties other than cash	Others
2003.12	NT\$10	40,000	400,000	10,000	100,000	Initial capital NT\$100,000 thousand	None	Note 1
2004.07	NT\$10	40,000	400,000	20,000	200,000	Cash issue NT\$100,000 thousand	None	Note 2
2005.08	NT\$10	40,000	400,000	38,000	380,000	Cash issue NT\$180,000 thousand	None	Note 3
2006.07	NT\$16.5	100,000	1,000,000	80,000	800,000	Cash issue NT\$420,000 thousand	None	Note 4
2007.08	NT\$10	100,000	1,000,000	89,180	891,800	Cash issue NT\$91,800 thousand	None	Note 5
2008.08	NT\$10	200,000	2,000,000	99,635	996,350	Capitalization of earnings NT\$104,550 thousand	None	Note 6
2009.03	NT\$12.0	200,000	2,000,000	110,635	1,106,350	Cash issue NT\$110,000 thousand	None	Note 7
2009.09	NT\$10	200,000	2,000,000	112,743	1,127,431	Capitalization of earnings NT\$21,081 thousand	None	Note 8
2018.08	NT\$10	200,000	2,000,000	63,042	630,425	Capital reduction against previous losses NT\$497,006 thousand	None	Note 9
2019.07	NT\$10	200,000	2,000,000	73,042	730,425	Cash issue NT\$100,000 thousand	None	Note 10
2019.11	NT\$10	200,000	2,000,000	83,042	830,425	Cash issue NT\$100,000 thousand	None	Note 11
2020.12	NT\$10	200,000	2,000,000	93,042	930,425	Cash issue NT\$100,000 thousand	None	Note 12
2025.11	NT\$10	200,000	2,000,000	55,825	558,254	Capital reduction against previous losses NT\$372,170 thousand	None	Note 13
2025.12	NT\$10	200,000	2,000,000	60,825	608,254	Cash issue NT\$50,000 thousand	None	Note 14

Note 1: Approved by the Central Region Office, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Zhong-09233159300 dated December 22, 2003.

Note 2: Approved by the Central Region Office, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Zhong-09332435440 dated July 21, 2004.

Note 3: Approved by the Central Region Office, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Zhong-09432676590 dated August 19, 2005.

Note 4: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-09501149530 dated July 20, 2006.

Note 5: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-09601204890 dated August 24, 2007.

Note 6: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-09701197430 dated August 7, 2008.

Note 7: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-09801057190 dated March 24, 2009.

Note 8: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-09801226310 dated October 1, 2009.

Note 9: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-10701108820 dated August 24, 2008.

Note 10: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-10801105590 dated August 14, 2019.

Note 11: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-10801174360 dated December 23, 2019.

Note 12: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-10901243890 dated December 29, 2020.

Note 13: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-11430179350 dated November 13, 2025.

Note 14: Approved by the Department of Commerce, Ministry of Economic Affairs, Executive Yuan, through Correspondence No. Jing-Shou-Shang-11530003780 dated January 21, 2026.

2. Categories of outstanding shares

Book closure date: April 29, 2025 (unit: shares)

Types of shares	Authorized capital			Remarks
	Outstanding shares	Unissued shares	Total	
Common shares	93,042,416	106,957,584	200,000,000	Private placement: 30,000,000 shares

3. Information relevant to the aggregate reporting policy: Not applicable.

(II) List of major shareholders

Book closure date: April 18, 2026

Shares		Number of shares held	Shareholding percentage
Name of major shareholder			
Taifeng Capital Co., Ltd.		8,070,600	13.27%
Han Yi Industrial Co., Ltd.		7,407,000	12.18%
Shih Feng II Capital Co., Ltd.		6,756,000	11.11%
Lite-On Technology		4,546,919	7.48%
Hui-Fa Yu		3,399,560	5.59%
Guangxin Co., Ltd.		1,788,892	2.94%
Yu Liu, Shu-Chin		911,054	1.50%
Ming-Feng Sung		908,959	1.49%
Yan-Yi Sung		738,219	1.21%
Chen, Fu-Ming		737,999	1.21%

(III) Dividend policy and execution

1. If the Company has earnings in its annual financial statements, it shall allocate 1% to 3% as employees' remuneration (of which at least 20% shall be distributed to grassroots-level employees), and no more than 1.5% as directors' remuneration.

The amount of employees' remuneration shall be determined by a resolution of the Board of Directors and may be distributed in the form of shares or cash. Employees' and directors' remuneration distribution proposals shall be submitted to the shareholders' meeting for reporting.

If, however, the Company has accumulated losses, profit shall first be used to offset accumulated losses and then to set aside employees' and directors' remuneration according to the aforementioned percentages.

In the event where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting accumulated losses, setting aside as legal reserve 10% of the remaining profit until the legal reserve reaches the amount of the Company's paid-in capital, and then setting aside or reversing a special reserve in accordance with the laws and regulations; The remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing an earnings distribution plan, which should be resolved in a shareholders' meeting for distribution of dividends to shareholders.

Considering the industrial environment where the Company is in, and in line with the financial planning, the sustainable operation and stable development of the Company with the basis of maximum security for the shareholders' equity, the dividend policy has been drafted as follows:

- (1) The conditions and timing of dividend distribution are as follows:

The Company is currently actively exploring the market. In order to support the growth of the Company, the Company's dividends are distributed to meet the principle of future operation and development, and after taking sound financial structure, stable dividends, reasonable returns to shareholders, and other conditions into an all-around consideration, the Board of Directors shall prepare the earnings distribution proposal in accordance with the Articles of Incorporation and handle the distribution upon the approval by the shareholders' meeting and the competent authority.

- (2) Distribution ratio of cash dividends and stock dividends:

Dividends and bonuses to shareholders are distributed in two ways: stock dividends and cash dividends.

When the dividends are distributed, an appropriate cash and stock dividends ratio is drawn up. However, cash dividends shall not be less than 10% of the annual distribution. The upper limit shall be 100%.

2. Dividends proposed for the current year: The Company still had cumulative losses outstanding after offsetting current year's net income, hence no dividend was proposed.

(IV) Impacts of proposed stock dividends on the Company's business performance and earnings per share: No dividend was proposed for the year.

(V) Employee and director remuneration

1. Percentage or range of employee/director remuneration stated in the Articles of Incorporation
Employee remuneration: Employee remuneration shall account for 1% to 3% of profits (of which no less than 20% shall be allocated to entry-level employees).
Director remuneration: allocated at no more than 1.5% of net profit.
2. Basis of calculation for employee/director remuneration and share-based remunerations; and accounting treatments for any discrepancies between the amounts estimated and the amounts paid: Any discrepancies between the amount paid and the amount previously estimated will be recognized as gain or loss for 2026.
3. Employees' and directors' remuneration proposed by the board of directors:
 - (1) Employee/director remuneration, in cash or in shares Disclose the amount, causes and treatments of any differences between the amount paid and the amount estimated in the year the expense was recognized:
During the meeting held on March 26, 2026, the board of directors passed the resolution to forgo payment as the Company reported net loss in 2025.
 - (2) Sum and percentage of employee remuneration paid in shares, relative to net income and total employee remuneration shown in current separate and standalone financial statements: No share-based payment was proposed for the upcoming shareholder meeting, hence not applicable.
4. Actual payment of employee/director remuneration for the previous year (including the number of shares allocated, the sum of cash paid, and the price at which shares were issued), and any differences from the figures estimated (explain the amount, the cause, and treatment of such discrepancies).

Unit: NTD/shares

Item	2024 earnings distribution proposal			
	2024 amount recognized in the financial statements	2024 actual payment	Difference	Cause and treatment of difference
Employee remuneration	—	—	—	None
Director remuneration	—	—	—	None

(VI) Buyback of company shares: None.

II. Corporate bonds: None.

III. Preferred shares: None.

IV. Depository receipts: None.

V. Disclosure relating to employee warrants: None.

VI. New issuance of employee restricted shares, mergers, and acquisitions: None.

VII. New shares issued for merger or acquisition: None.

VIII. Progress on planned use of capital: Please refer to the "MOPS > Single Company > Equity Changes/Securities Issuance > Capital Raising > Execution of Capital Raising Plans" section at https://mopsov.twse.com.tw/mops/web/bfhtm_q2

Four. Operational Overview

I. Business activities

(I) Scope of business

1. Principal business activities

- (1) Electronics Components Manufacturing.
- (2) Product Designing.
- (3) Wholesale of Electronic Materials.
- (4) Manufacture of Power Generation, Transmission and Distribution Machinery.
- (5) Electrical Appliances and Audiovisual Electronic Products Manufacturing.
- (6) International Trade.
- (7) Restrained Telecom Radio Frequency Equipments and Materials Import.
- (8) All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Revenue weight

	2025	
	Revenue (NTD thousands)	Revenue weight (%)
Electronic Mechanical Components	1,018,964	92.86%
Mold	73,015	6.65%
Others	5,331	0.49%
Total	1,097,310	100.00%

3. Current products (services)

The Company's core business scope is:

3.1 Smart molding system

- Integration of mold design and development and digital manufacturing.
- Design, development and application of customized semi-automatic tools.

3.2 Advanced material application

- R&D and application of engineering plastics materials, and sales, focusing on degradable composite materials and PCR eco-friendly materials.
- Development and application of high-performance tree resin materials, focusing on lightweight structural materials.

3.3 Generation 3 smart device

- Manufacturing and sales of precision plastic structural components for 5G+/6G Netcom series routers, switches, and sharing devices.

3.4 Consumer 3C innovation

- Manufacturing and sales of precision plastic structural components for AIO All-in-One PC and LCD monitors.
- Manufacturing and sales of precision plastic structural components for optoelectronic industry smart TVs, LES electronic labels, and smart picture screens.
- Manufacturing and sales of precision plastic structural components for electronic products of e-sports game consoles.

3.5 Medical and health technology

- Manufacturing and sales of precision plastic structural components for intelligent network monitoring and electronic security device products in the security industry.
- Manufacturing and sales of precision plastic structural components for large medical machines and medical displays.

3.6 Smart mobile devices

- Manufacture and sales of AI products including precision plastic structural components such as for smart robots, smart electric balance cars, and smart electric scooters.
- Manufacture and sales of precision plastic structural components for recreational diving propulsion vehicles (DPV), smart floating boards, smart dive phone cases, and smart camera mounts.

3.7 Key components of sustainable energy

- Manufacturing and sales of new energy storage modules, super charging piles and other series of precision plastic structural components.
- Manufacture and sale of precision plastic structural components such as light weight for electric vehicles, interior and exterior of the vehicle, and control panel.

4. Products (services) planned to be developed

In response to the diversified product development needs of brand owners and major system manufacturers, as well as the growing trend toward outsourced modular production, the Company not only consistently fulfills customers' total solution requirements, but will also continue to deepen development based on its existing products in the future. At the same time, the Company will continue to pursue innovation in product technology development and technological advancement by establishing a digitalized "Design-Material-Manufacturing" platform to achieve rapid prototyping, mold development, and mass production. Through integrated mechanical service operations and long-term cooperative relationships with major system manufacturers and brand owners, the Company aims to become a key supplier of components for consumer electronics products, data centers and AI intelligence, green energy products, and smart medical equipment. With mechanical components as its core foundation, the Company is positioning itself toward the development of module assemblies and product assembly services.

In response to the global supply chain layout of the manufacturing industry and the development of regional trade, in addition to the long-term operation of production bases across the Taiwan strait, the Company has also established and gradually expanded its production scale in Southeast Asia, Vietnam. Utilizing the original talents and cultivating local talents with technological advantages and reducing costs and increase efficiency through industrial IoT digital management, we expand the Group's market competitiveness and profitability. It is hoped that the Group will move towards the three major transformation trends of the global manufacturing industry, namely "wisdom, sustainability, and service".

(II) Industry overview

1. Current status and development of the industry

In response to the global deployment of customers, the Group has established a "Cross-Strait + Vietnam" golden triangle R&D and manufacturing base to achieve the regional supply chain resilience. The Company's core technology lies in the design, development and manufacturing of medium and large precision molds, and the manufacturing of precision plastic parts with complete resources and equipment (molding machine specifications 50T-2,200T). Surface treatment technology for plastic parts provides component printing, painting, hot stamping, water transfer printing, metal embedded parts, and assembly, providing customers with vertically integrated services as the core value, and establishing a one-stop solution for the development of mold, material selection, mass production and assembly of the industry, to shorten the time to market new products.

The mold industry is a high-tech, capital-intensive, and high value-added special industry. It is also an important basic tool for the mass production of various end products. Therefore, the mold industry has always been known as the "mother of industry". The mold industry is developing rapidly around the world, in particular in Asia. The mold manufacturing technology is also constantly improving. Under the promotion of the industrial Internet of Things model, the mold industry chain has also gradually realized a digital transformation. The intelligent mold system has improved the effectiveness of mold via the use of digital processing technology.

The Company's precision molds for plastic injection molding are designed and manufactured by the Company or by the mold factory designated by the customer. The Company provides DFM and mold flow technical support, and develops molds for testing verification. The products are put into production after the production quality and reliability meet the standard.

The application of the Company's plastic injection molded secondary processing products has gradually expanded from power supplies, consumer electronics, and computer peripherals to optoelectronics (such as TFT-LCD/LED TV enclosures), computers (AIO computers), smart speakers, AI robots, and communication (such as network communication, Bluetooth headset shell components), medical devices and new energy storage and other high-precision plastic molded products.

With the expansion of the domestic market in Mainland China and the deepening of brand factories, the Company is actively deploying and transforming towards domestic consumers and domestic customers and products. There are plans to actively deploy new energy industry chain and AI-oriented ecological chain product lines for product development.

Adding to the existing consumer 3C and 5G Netcom products and AIO all-in-one casing product lines for export, we have successfully introduced products from well-known domestic and foreign companies such as:

- (1) Manufacturing and sales of precision plastic parts for optoelectronic industry smart TVs, LES electronic labels, smart picture screens, and other precision plastic mechanical parts.
- (2) Precision plastic mechanical parts for network intelligent monitoring and electronic security device series in the security industry.
- (3) AI products including precision plastic mechanical parts such as for smart robots, smart electric balance cars, and smart electric scooters.
- (4) Precision plastic mechanical parts such as recreational Diver Propulsion Vehicle (DPV), intelligent power floating boards, and intelligent camera brackets.
- (5) New energy storage modules, charging piles and other series of precision plastic mechanical parts.
- (6) New energy auto parts interior and exterior trim parts, central control instrument panels and other precision plastic mechanical parts.
- (7) Precision plastic mechanical parts for large medical machines and medical displays.

Improvement of process planning: Digital management of Industrial IoT, introduction of MES system, introduce automated production lines to increase in-house production efficiency and yield, reduce labor costs, and increase gross profit margins, thereby positioning the Company at a leading competitive position in the industry.

The development of new process technologies includes IMF in-mold lamination technology, laser engraving process development, and plastic-aluminum 3D inkjet printing technology, and strives toward the direction of new product production processes and increasing product added value.

Under the goal of sustainable manufacturing, the Group has introduced ESG corporate governance and actively developed the raw material suppliers with the environmental protection materials and low-carbon processes. The Group has successively introduced the global energy saving and carbon reduction measures for all product lines, and continued to develop more eco-friendly and lighter raw materials with mass production introduced.

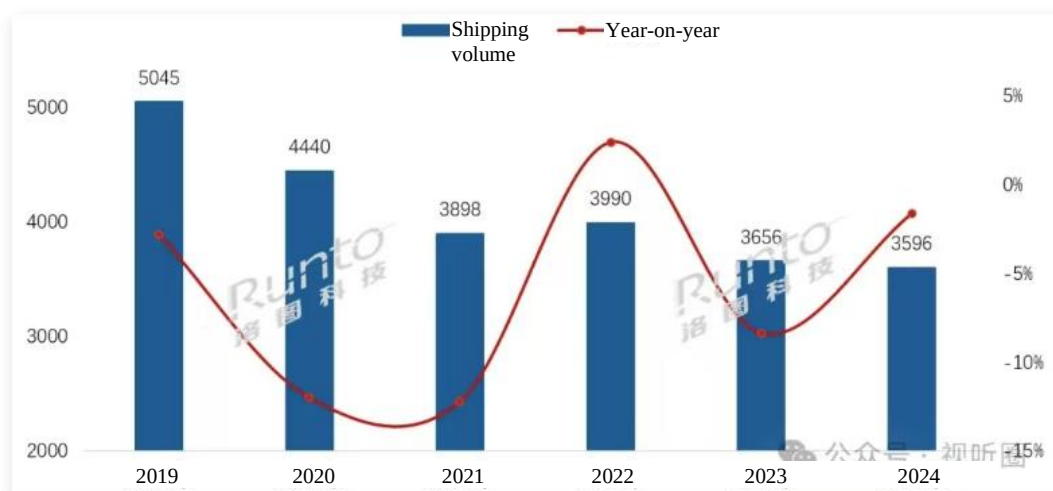
The Group's main market emerging industry deployment areas are smart mobility, medical technology, energy transformation, and networking and data center mechanical components. In the future, the core growth competitiveness will focus on the sustainable business goals of vertical and horizontal technology integration, business model innovation, and ESG value transformation.

In 2024, the power battery and the charging infrastructure in China continued to develop. In the first half of the year, the cumulative installation capacity of power battery in China reached 220 GWh, with a year-on-year growth rate of 20%. CATL and BYD occupied more than 70% of the market share. The ultra-fast charging technology became the mainstream. In 2024, the high-speed charging vehicle with 800V voltage was launched. It is expected that the number of new charging piles will exceed 4 million units in the whole year.

The Group actively deployed new energy vehicles business and energy storage and charging pile business in 2024, while developing new energy vehicle interior, vehicle-mounted mechanical parts and energy storage modules, and customer base of charging piles. As the penetration rate of new energy vehicles is higher, the Group will gradually expand its product lines and revenue ratios in the future.

According to the global TV market trend in 2024, according to the report of AVC Revo, the growth of high-end display technology is the fastest. The shipment of OLED TV in 2024 exceeded 6.8 million units, and MiniLED TV becoming the fastest-growing category, with shipments exceeding 18 million units in 2024. According to AVC Revo, the global TV market shipped 202 million units in 2024, a year-on-year growth of approximately 3.5%.

According to the data of RUNTO, the branded TV market in China shipped 35.96 million units, and the retail sales of TV market in China in 2024 was to 120.2 billion, up by 12.3% compared to 2023. The top 4 brands were Hisense, Xiaomi, TCL, and Skyworth, and the total volume of these four together amounted to 28.18 million units, with a market share of 78.4%.



In 2024, the shipment of Xiaomi in China was about 7.1 million units, accounting for a market share of 19.9% in China. The Group is a supplier of plastic parts to Xiaomi's TV organization and has been deeply involved in the development of smart TV molding and plastics for more than 10 years. With the continuous upgrade of hardware and software, we have improved smart manufacturing, and we continue to develop new models with our customers every year and growth has been stable. We are also actively deploying production capacity in China and Vietnam.

According to the 2024 China e-sports industry research report, the scale of China's e-sports market in 2024 reached RMB200 billion, with a year-on-year growth rate of 20%. The main momentum was the increase in demand for hardware upgrades, the acceleration of commercialization in sports and the growth of female users.



The all-in-one AIO computer industry market research report has shown that the market scale of the industry after 2024 will grow year by year with the popularization and application of AI integration, modular design and green energy saving, the functions and applications scope of all-in-one computers will be further expanded. In particular, the scale of the consumer market in households and small offices will grow at the compound annual growth rate.

Company	1Q25 Shipments	1Q25 Market Share	1Q24 Shipments	1Q24 Market Share	1Q25/1Q24 Growth
1. Lenovo	15.2	24.1%	13.7	22.8%	10.8%
2. HP Inc	12.8	20.2%	12.0	20.0%	6.1%
3. Dell Technologies	9.6	15.1%	9.3	15.4%	3.0%
4. Apple	5.5	8.7%	4.8	8.0%	14.1%
5. ASUS	4.0	6.3%	3.6	6.0%	11.1%
Others	16.2	25.6%	16.8	27.9%	-3.6%
Total	63.2	100.0%	60.2	100.0%	4.9%

Source: IDC Quarterly Personal Computing Device Tracker, April 8, 2025

The Group is a long-term supplier of e-sports computer and AIO all-in-one machine parts to world-class leading manufacturers such as Lenovo and ASUSTEK. It has more than 10 years of experience in mold development and design, surface treatment, painting and other automated processes, and continues to develop new models every year in a steady growth.

In terms of the current 5G and network communications market status in 2024, as of 2024 Q2, 158 countries/regions worldwide had completed 5G frequency distribution, and the global 5G user scale has exceeded 2 billion, with an annual growth rate of 27%. The market is entering a critical stage marked by both widespread adoption and technological upgrades. The current market has evolved beyond basic infrastructure deployment toward a new ecosystem integrating 5G-Advanced (5GA) and Artificial Intelligence (AI).

Benefiting from the rapid increase in the penetration rate of the market for WiFi 7 chip market penetration, WiFi 7 introduced newer technologies and higher transmission rates and lower latency. Various brands have introduced new products in wireless base stations/switches/routers/sharers. Meanwhile, the Group is the designated supplier of the mechanism plastic parts for the top Netcom brands in Europe and America and MES manufacturers. With the continuous development of new models, the Group has grown steadily, and actively expanded its production capacity in Vietnam to expand revenue.

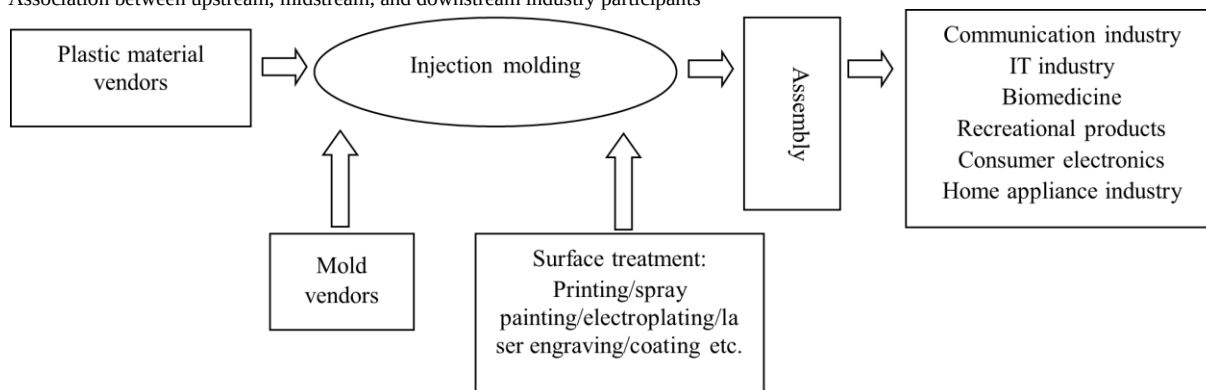
Electronic label (ESL) is a type of electronic display device applied to the price of goods, the global shipment volume exceeded 400 million pieces in 2024, the retail industry accounted for 70%. The authoritative institution predicted that the global e-paper terminal market will reach US\$72.3 billion in 2025. The Group is the world's leading supplier of plastic mechanical parts for electronic labels, and continues to develop diversified products and in-depth development in the market.

With the development of Internet, artificial intelligence, smart manufacturing and other technologies, and the daily life level increased, the demand for diver propulsion vehicle (DPV) is increasing. In 2024, the market scale reached US\$100 million, with a year-on-year growth rate of 32%, widely used for underwater propulsion, underwater photography, potential water entertainment and auxiliary underwater survival.

In 2024, the world's top three DPV manufacturers: Sublue, Sues Srl, and Bonex GmbH & Co. KG, account for approximately 58% of the global market share. In the Chinese market, the compound annual growth rate in the next

six years is expected to be 7.18%. The Group is a long-term supplier of Subblue's plastic parts. With the diversification of market products, the development of new models will continue to grow steadily.

2. Association between upstream, midstream, and downstream industry participants



3. Product development trends

Looking to the future, the digital collaborative new ecology of the product industry chain will be integrated from upstream innovation and downstream integration. The production of precision components for products will move towards automation, high speed, and precision. In addition, the requirements for products are no longer limited to functional practicability, but also emphasize refinement, aesthetics, and design. The trend of product appearance requires the industry to actively introduce diversified materials, production processes and surface treatment technologies, and improve the ability to open more precise molds to meet the market demand. Enhance the durability, slim, high-end technology materials, and low cost of products, and other innovative and developing technologies in terms of product safety performance and low cost.

4. Product competition

The core trend of precision manufacturing technology is three-dimensional: ultra-precision, self-adaptability, and aesthetic industrialization. The future product value restructuring must be based on consumer demand for industrial evolution.

From the perspective of the TV/MNT/AIO plastic casing product lines that account for a high percentage of revenue for the Group's three plants in East China, we are the key supplier of the customers Xiaomi/Lenovo/ASUS and EMS plants such as Suzhou Raken/BOE Technology Group/Kunshan Compal. We have been cooperating with customers for more than 10 years on TV/MNT/AIO mold design and development and product line manufacturing and molding and processing and assembly. The design service, green manufacturing, technology upgrade, and delivery of goods have won the recognition of end customers.

As the hardware equipment and system software are continuously invested at the three plants in East China. The Group has competitive advantage in large-scale mechanical parts in the East China region, and has advantage in serviceability and capacity deployment.

The closest competitor of the Group in terms of product line and production capacity is Megaforce (3294 TT), and there are many other potential competitors with the same plastic molding technology, including ABICO AVY (5392 TT), Donpon (3290 TT), Coxon (3607 TT) and Ju Teng (9136 TT), etc. However, there is a significant difference in the development of their respective product application areas and customer relationships.

The Group possesses comprehensive manufacturing resources, with molding machine capacities ranging from 50T to 2,200T, along with complete single-shot and dual-shot mold development and molding equipment and related peripherals. The Group is capable of supporting the manufacturing and production requirements of various customer product lines and is actively advancing toward the integrated operation of stamped and 3D-printed mechanical components.

(III) Technology and R&D overview

1. Technical complexity of business activities:

(1) Complexity of self-developed technologies:

- High speed injection molding technology.
- Closed hot runner system for injection molding.
- Express cold/hot molding technology.
- Automated molding technology.
- Leather coating and PU surface treatment technology.
- Multi-color screentone printing technology.
- Introduced automatic bolt setting machines and technologies.
- Introduced automatic polishing line and technologies.
- Introduced radial riveting machines and technologies with automated latch-spring separation.
- Introduced manual and automatic insert molding machines and technologies.
- Introduced mold designs and molding technologies for lightweight plastic parts.
- Introduced PC/ABS blow molding designs and technologies.
- Introduced TV/MNT borderless mold designs and molding/assembly technologies.
- Introduced new energy battery pack mold design and molding technology.
- Introduced IP68 stagnation-proof and waterproof two-color mold design and molding technology.

(2) Technologies developed or acquired through collaboration:

- Developed high-gloss ABS and PC/ABS materials.
- Developed high-gloss plastics with 10%-50% fiber content.
- Jointly developed fiber-reinforced materials for enhanced strength, and technologies for reducing undesirable contents.
- Developed glossy PC/ABS materials for blow molding.
- Development of PCR 90% environmentally friendly raw materials.
- Development of high-strength and light-weight materials.
- Development of new biodegradable raw materials.

2. Research and development:

(1) Medium- and short-term R&D projects:

- Refinement of express cold/hot molding technology.
- Development and application of thermally conductive plastics.
- Collaborative refinement of injection technology.
- Leather coating and PU surface treatment technology.
- Refinement of technologies for plastic surface water transfer printing, plastic extrusion, and mold surface treatment.
- Development of high-gloss, high fiber content, and ultra performance materials.
- Refinement of nitrogen-assisted plastic forming technology.
- In-mold decoration (IMD) technology.
- Refinement of blow molding technology.
- Machine side automation for reduced manual works.
- Application of environment-friendly composite plastic materials and refinement of mold design.
- 3D printing technology for aluminum plastic composite panel.
- All electric high-speed thin-border forming technology.
- Integrated mold design and molding technology for metal embedded parts.

(2) Long-term R&D projects

1. Smart materials and advanced molding technology development

According to market research, the global injection molding market is expected to exceed US\$300 billion by 2028, with an annual compound growth rate of 5.2%. Injection molding is widely used in automobiles, aerospace, medical equipment and other fields. Our company will develop intelligent innovative materials to replace metal parts over the long term, and introduce and develop new molding technologies. It is our goal to develop large, micro, high-precision, high-efficiency, and long-life molds, continue to expand the fields of plastics applications, and ensure the Company's leading position in the industry, and is actively expanding its investment in metal mechanical components and 3D printing technologies.

2. Continue to promote digital and intelligent manufacturing transformation

The Company fully promotes the solutions of Industry 4.0, develop high-precision manufacturing, automated production, customized, and digitalized manufacturing management. The Company is committed to developing the management tools of the supply chain, and realizing the visualized management of the carbon footprint of the whole process.

3. Sustainable development technology deployment

Develop eco-friendly material recycling and regeneration technology and introduce a renewable energy power supply system, optimize low-carbon molding process parameters; establish a database for green materials, reinforce the industry-academia-research cross-industry innovation and R&D to establish laboratories, and cultivate R&D personnel for the sustainable development of the manufacturing industry.

3. Annual R&D expenses in recent years:

Unit: NTD thousand		
Item	Year	
	2025	2024
R&D expenses	7,916	9,758
Net operating income	1,097,310	877,438
R&D expenses as a percentage of net revenues (%)	0.72%	1.11%

4. Technologies or products successfully developed:

(1) Technologies successfully developed:

- High speed injection molding technology.
- Insert mold technology.
- Closed hot runner system for injection molding.
- Express cold/hot molding technology.
- Automated molding technology.
- Leather coating and PU surface treatment technology.
- Multi-color screentone printing technology.
- High-gloss, high fiber content, and ultra stable materials.
- Nitrogen-assisted plastic forming technology.
- PCR environmental protection raw material quality stability technology.

(2) Products successfully developed:

- External casing for wired/Bluetooth earphones.
- External casing for power supplies.
- External casing for networking and communication products.
- External casing for LCD displays.
- External casing for LCD and LED TVs.
- External casing for All-in-One (AIO) PCs.
- Keyboards of various form factors.
- Automobile parts and interior components.
- External casing for powerbanks.
- External casing for DT series.
- External casing for gaming consoles.
- External casing for home theatre speakers.
- External casing for underwater products (inflation kickboard/underwater smartphone housing/and smart tripod).
- External casing for smart speakers and smart picture frames.
- External casing for hoverboards and scooters.
- External casing for automatic soap dispensers, automatic sanitizer dispensers, and automatic diffusers.
- New energy chargers.
- New energy battery packs.
- Structural parts for smart home fitness displays.
- Electronic labels series of mechanical products.
- New energy interior auto parts mechanical products.

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

1. Short-term development plan

(1) Sales strategy

- Establish a professional marketing and sales team to actively promote business in domestic and overseas markets.
- Seek tactical strategic partners and expand production bases at home and abroad.
- Consolidate the supply chain relationship with the major system manufacturers of peripheral electronic products such as network communication and strengthen the close cooperative relationship between the two parties.
- Expand smart home series, deepen strategic alliances, and coordinate long-term cooperation.
- Build a stronger customer base for paperless electronic products.
- New energy/green energy product line business development and development.
- Development of medical and health technology related antibacterial enclosure business
- Business development of marine bio-based materials and intelligent diving equipment enclosures
- Develop semiconductor consumable-related mechanical parts business.

(2) Product development and production strategy

- The Company has upgraded its smart manufacturing to modularized mold design and 3D rapid test molding, which shorten the development cycle. With the production of molds and plastic parts as the main core, we will upgrade product development capabilities, and strengthen industrial resource integration, product assembly research and development, and respond to operational growth.
- Establish the reinvested company in Mainland China as a production base, covering the regions of Southern China and Eastern China. This allows us to gain the advantage of supplying to downstream system manufacturers in close proximity, and also enables us to meet the needs of business growth in the short term and the production capacity requirements for new product development.
- To strategically establish overseas production bases in South Vietnam and North Vietnam, in response to our customer base and actively seek collaboration with partners to expand our overseas manufacturing capacity.

(3) Research and development strategies

- The development and design of molds and plastic parts will be directed towards the development and upgrade of production technology to improve production efficiency and reduce production costs, thereby increasing the Company's competitive advantage in terms of productivity.
- Simplify the R&D of product assembly processes to increase gross profit and revenue.
- Research and development of lightweight and environmentally friendly plastic parts to reduce costs and increase efficiency.

- Integrated mechanical component operations expanded into the sales of stamped metal components and one-piece 3D-printed metal components.
2. Long-term development plan
 - (1) Sales strategy
 - The Company will actively explore opportunities in cooperation with major consumer electronics and new energy brands, increase market share, and aim to achieve the goal of steady growth.
 - Utilize the method of strategic alliance to vertically integrate upstream raw materials and downstream sales channels, save logistics and freight, and improve core competitiveness.
 - (2) Product development and production strategy
 - In addition to actively engaging in the development of plastic parts for the optoelectronic, communication, and electronics industries, we will continue to use more precise and advanced molds and plastic molding technologies to cooperate with high-performance and green plastic materials in the development of various products, and Further expansion into metal mechanical components.
 - Develop parts and assemblies for new energy and green energy industries, and develop toward the trend of green energy and carbon reduction.
 - Committed to improving the ability of design and mold manufacturing, planning funds to strengthen the ability of production processes and automated production, and actively establishing strategic alliances with upstream and downstream industries to obtain more related spare parts production technology and integration capabilities. With a strategy focused on providing integrated production services and leveraging operational advantages, our goal is to create customer value and maintain their competitive edge, and we aim to become the strategic partner that best assists our customers in cost reduction.
 - (3) Research and development strategies
 - Develop high value-added process technology and develop special molding processes to create industrial differentiation and enhance competitiveness.
 - Cultivate professional R&D talents to achieve the goal of independence and independence of process development and pursuit of excellence.
 - Build a technical barrier with intelligent molding with green materials, and build differentiated technology with the industry.
 - Provide low carbon lifecycle solutions and create ESG value to become customers' sustainable partner.

II. Market, production and sales overview

(I) Market analysis

1. Locations where products (services) are mainly sold (provided)

Unit: NTD thousands; %

Sales destination \ Year	2025		2024	
	Sales value	Percentage (%)	Sales value	Percentage (%)
Domestic sale	679,740	61.95%	498,053	56.76%
Export sale	417,570	38.05%	379,385	43.24%
Total	1,097,310	100.00%	877,437	100.00%

2. Market share

Due to the limited number of manufacturers specializing in the mold design and manufacturing of precision products such as AIO (all-in-one), TV, network communication, and E-sports monitors, as well as secondary processing such as injection molding and glossy coating, there is currently a lack of comprehensive and objective market share data available for reference.

3. Future supply, demand and growth of the market

(1) Future supply and demand in the market

Plastics, used in consumer electronics, new energy vehicles, medical, aerospace and other fields, is irreplaceable thanks to its lightweight, cost and functionality advantages.

The annual growth rate of global demand is expected to remain at 4-5%, with authoritative organizations predicting that the market size will exceed US\$600 billion by 2030.

The R&D technology of the plastic products industry is very mature. Because plastic products have been widely used in various industries, the world's dependence on and demand for plastic products will be irreplaceable. Until alternative materials to plastic are developed, the supply and demand in the market remain incalculable. By providing customers with excellent quality, reasonable prices, reliable delivery, and satisfactory service, we can maintain a long-term customer base. Our company has always focused on these aspects, allowing us to sustain existing customers and develop new ones.

(2) Future growth of the market

After years of hard work and industrial advantages, Taiwan's electronics, information and communication industries have become second only to the United States in terms of output value of information hardware at home and abroad. Among the main products, notebook computers, motherboards, power supplies, enclosures ranked first in the world in 20 product categories, including graphics cards, keyboards, UPS, mice, sound cards, video cards, hubs, modems, and network cards. In view of the fact that consumer products are still the mainstream in the market, the Company is striving to continue research on various products and technologies in order to facilitate the improvement of gross profit.

China's new energy vehicle market share is over 60% and the demand for energy storage modules is increasing by 20% per year. The Company is the first in the world for smart home appliances and consumer electronics. The

demand for consumer electronics is increasing year by year. The Group is committed to developing various products and technologies, in order to facilitate the Company's long-term development.

4. Competitive niche and development prospects - favorable and unfavorable factors and countermeasures

(1) Competitive niche

- Skilled and experienced management team.
- Management team, with years of experience in plastic injection and mold manufacturing, can fully grasp the production efficiency and improve the technical capabilities of the process, which not only effectively reduces the production cost, but also improves the product quality, thereby effectively enhancing the operating efficiency and market competitiveness.
- Rapid mold design, development, and production, and mass and rapid plastic injection molding production.
- Main products are primarily used in the rapidly changing and high-volume production requirements of 3C electronic products. Given the demands of the downstream product market, the speed of mold development, design, and production, as well as the ability to handle mass production, will be the keys to success.
- Takes mold development and design as the core technology, and conducts discussions with customers during the product development period, which greatly shortens the mold design and development time. In addition, the Company has years of experience in mold manufacturing. The mold manufacturing process has already been standardized and modularized, and the process is synchronized with the mold characteristics, significantly reducing the mold manufacturing time. This not only meets the downstream customers' requirements for rapid product mass production but also serves as a crucial factor in maintaining customer orders for the Company.
- 3C electronic products are characterized by rapid changes and high demand in a short period of time. In addition to the rapid completion of mold design and development and manufacturing, the mass production of the plastic injection molding process is also the key. In addition to the excellent mold development and manufacturing processes, the Company has also built sufficient plastic injection molding production capacity within the Group to meet the needs of downstream customers. This advantage not only allows us to coordinate with the injection molding process during mold development, reducing the running-in period for molds and improving the quality of the injection molding process, but also enables us to provide customers with further process services. In addition to improving the yield of the injection molding process, it can also provide customers with further process services, and increase the company's profits by producing plastic injection molding parts with the highest sales volume, which is decisive for stabilizing customer orders.
- In terms of cost reduction and rapid mass production, outsourcing has become the mainstream in the market. Under this trend, manufacturers with relevant product production experience and scale of production capacity have become the first choice of international manufacturers for outsourcing. The Company has built a production base in Suzhou, China by virtue of its long-term production experience in plastic injection molding products. The Company continues to expand its production capacity and has a production capacity with economies of scale that enable it to make It is more difficult for new entrants to enter the market, and their abundant production capacity has also become an important advantage of the Company when acquiring OEM orders from major international manufacturers. The Group currently has almost hundreds of molding machines, including dozens of large-scale molding machines. The molding cycle time is significantly lower than that of competitors, giving the Company a competitive edge in terms of production capacity and profitability within the industry.
- Based on the rich experience in the field of plastic injection products over the years, the Company's products are of good quality, and have passed ISO9001, ISO14001, ISO14064, QC080000, UL and IATF 16949: 2016 certifications, and have been recognized by major international manufacturers. It is obvious that the Company's products quality has reached the international standard, which is helpful for the expansion of export market.

(2) Development prospects - favorable and unfavorable factors and countermeasures

● Favorable factors

A. Wide range of downstream applications:

Plastic products are used in a wide range of applications. Plastic injection molded products can be used for daily necessities such as information, communication, and medical care. Such a broad range of product applications can reduce operating costs and increase potential business opportunities in the market. The development of a single product market does not increase business operations risk. Due to the rapid development of e-commerce, information-related products, communications, and consumer electronic products continue to grow. Technological evolution has resulted in products that are lighter, thinner, shorter, smaller, and more highly portable. As a result, the consumer market continues to grow.

B. Global logistics model:

In order to serve customers nearby and reduce production costs, the Company has established a factory in Suzhou, Chuzhou City, Anhui in China and Hai Duong, Vietnam. In addition to serving customers in close proximity, it can also reduce production costs and flexibly adjust production or delivery locations to meet customer demands, thereby enhancing the Company's international corporate image.

C. Strong technological ability:

The Company has focused on its own business for many years and continued to develop key technologies for plastic molding and mold R&D capabilities. Currently, the Company possesses advanced technologies such as high-gloss polishing, hot runner mold fabrication, rapid cooling and heating mold fabrication, precision and thin-wall production, 0.18mm thin-wall injection, medium to large-scale hot runner molding, injection molding of eco-friendly plastic materials, automated painting in dust-free environments, and PU coating. In addition, the Company attaches great importance to the combination of technology and

commercialization, and quickly introduces mass production to meet the needs of customers to increase the added value of technology.

D. Obtained the Suzhou High-tech Enterprise Certification in 2022:

Continuous development of R&D patents, the company's long-term competitiveness, and the preferential and incentive measures of the local government are beneficial to the company's long-term development.

● Unfavorable factors

A. Increasing tax, labor, and operating costs in Mainland China:

China has implemented a new corporate income tax system and a new labor contract law, resulting in higher tax, labor and operating costs for Taiwanese-funded enterprises.

Countermeasures:

a. Actively apply for various local tax incentives to reduce the Group's tax cost.

b. Adjust the salary structure and enhance the degree of automation to reduce the demand for on-site labor.

In addition, improve management efficiency and streamline personnel to reduce personnel expenses and increase operating profits.

c. Transformation of high-tech industries and development of real industries accommodating the incentives and preferential policies.

B. Rising prices of environmental-friendly raw materials are eroding gross profit margins:

In response to global energy conservation and carbon reduction drives, major brands have subsequently introduced PCR-based eco-friendly materials, which have led to a corresponding increase in related raw material costs. As the plastic product industry heavily relies on these raw materials as a major component of overall costs, the surge in material prices has resulted in higher production costs for plastic products. This, in turn, will lower the product gross margins and have a noticeable adverse impact on profitability.

Responsive measures:

a. R&D, transformation, and technological refinement of special equipment to reduce the consumption rate of raw materials in the production process.

b. Continue to refine mold design capabilities, shorten production processes, and increase productivity and yield.

c. Bulk purchases of raw materials to reduce the unit purchase price.

C. Geopolitics conflicts and high tariffs in the US-China trade war:

a. Strengthen the layout of production capacity in multiple regions to diversify risks.

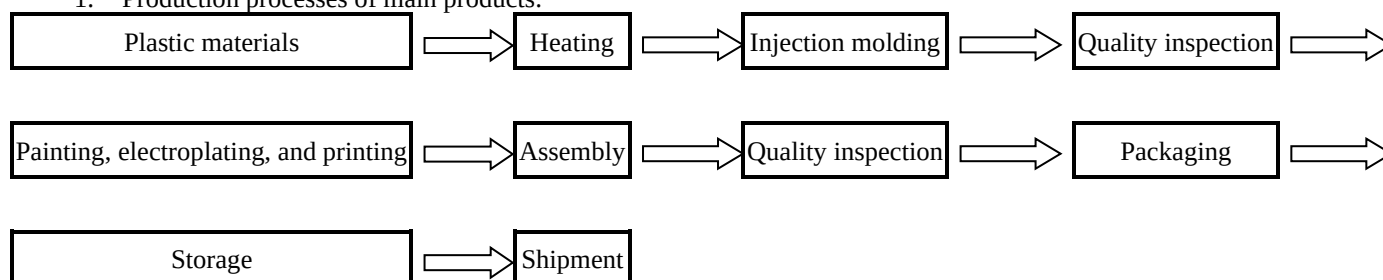
b. Diversify product line layout.

(II) Main product applications and production processes

1. Main product applications

Main products	Key purposes
Mold	Formation and manufacturing of various products.
Plastic parts	External casing, hull, and structural parts for electronic products (mostly All-in-One PC, LCD TVs, and networking and communication equipment), home appliances, and power tools.
Plastic materials	Raw materials for plastic molding.

1. Production processes of main products:



(III) Supply of main materials

The Company maintains good working relationship with main material suppliers, and pays close attention to market prices so that critical materials can be acquired at favorable prices. The Company also establishes long-term strategic partnership with vendors to secure supply source.

(IV) Name of trade partner representing more than 10% of total purchases (sales) in any of the previous two years, and the amount and percentage of purchase (sale). Describe causes of any variation:

1. Main suppliers in the last two years

Unit: NTD thousand

	2024				2025				2026 up until the previous quarter			
Item	Name	Amount	As a percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	As a percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	As a percentage of net purchases up until the previous quarter of the current year	Relationship with the issuer
1	2548	68,345	14.75%	None	2548	91,666	16.42%	None	2548	4,718	5.67%	None
2	1529	26,192	5.65%	None	1529	73,788	13.21%	None	1529	6,104	7.33%	None
3	0506	31,287	6.75%	None	0506	59,228	10.61%	None	0506	5,320	6.39%	None
	Others	337,529	72.85%		Others	333,730	59.76%		Others	67,089	80.61%	
	Net purchase	463,353	100.00%		Net purchase	558,412	100.00%		Net purchase	83,231	100.00%	

Reasons for the increase/decrease: The increase in purchase amounts over the two years was primarily attributable to higher revenue growth.

2. Main customers in the last two years

Unit: NTD thousand

	2024				2025				2026 up until the previous quarter			
Item	Name	Amount	As a percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	As a percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	As a percentage of net sales (%) up until the most recent quarter of the current year	Relationship with the issuer
1	0146	228,980	26.10%	None	0146	262,284	23.90%	None	0146	17,960	13.51%	None
2	0099	236,085	26.91%	None	0099	219,893	20.04%	None	0099	32,139	24.17%	None
3	2383	88,120	10.04%	None	2383	136,799	12.47%	None	2383	10,159	7.64%	None
4	0183	53,788	6.13%	None	0183	122,469	11.16%	None	0183	0	0.00%	None
5	0204	12,336	1.41%	None	0204	53,769	4.90%	None	0204	26,425	19.87%	None
	Others	270,465	29.41%		Others	355,865	27.53%		Others	72,723	34.81%	
	Net sales	877,438	100.00%		Net sales	1,097,310	100.00%		Net sales	132,981	100.00%	

Reasons for increase/decrease: The increase in sales amounts over the two years was primarily attributable to revenue contributions from the newly established subsidiary Anhui Ruideng beginning in Q4 2024, resulting in a higher comparison base in 2025 than in 2024.

III. Employee information in the last 2 years up until the publication date of annual report

Unit: persons; %

Item \ Year		2024	2025	2026 up until March 31
Employee count (persons)	Direct employees	—	—	—
	Indirect employees	14	16	15
	R&D head count	2	1	1
	Total	16	17	16
Average age (years)		46	44	44
Average years of service (years)		2.80	3.59	3.81
Academic background (%)	Doctoral Degree	0.00%	0.00%	0.00%
	Master's Degree	0.00%	5.88%	6.25%
	Bachelor Degree	87.50%	76.47%	81.25%
	Senior high school	12.50%	17.65%	12.50%
	Below senior high school	0.00%	0.00%	0.00%

IV. Contribution to environmental protection

- (I) Description of compliance regarding pollutive facility installation permit, pollutant discharge permit, payment of pollution prevention expenses, or appointment of environmental protection personnel, where required by law: The Company is not a pollutive business regulated by the laws, hence not applicable.
- (II) Investment in pollution prevention equipment, the purpose of equipment, and possible benefits: None.
- (III) Efforts undertaken by the Company to rectify pollution in the last two years and up until the publication date of annual report; where dispute had arisen due to pollution, describe the progress of such dispute: None.
- (IV) Losses (including damage compensations) and fines incurred due to pollution of environment in the last two years up until the publication date of annual report, and expenses likely to be incurred on future response strategies: None.
- (V) Describe the current state of pollution and how improvements may affect the Company's earnings, competitiveness, and capital expenditure; estimate major capital expenditures on environmental protection in the next 2 years: None.

V. Labor-management relations

- (I) Availability and execution of employee welfare, education, training and retirement policies. Elaborate on the agreements between employers and employees, and protection of employees' rights:

1. Employee welfare measures and implementation

Human resources are the Company's greatest advantage, which is why we are committed to creating a comfortable and satisfying work environment where employees can perform to their maximum potentials free of distraction. In addition to implementing welfare measures in accordance with the Labor Standards Act, the Company has also assembled an Employee Welfare Committee to oversee the planning and execution of employee benefits and promote talent growth. The Company provides the following key welfare measures to employees:

- (1) Required by laws: National Health Insurance, Labor Insurance, and pension fund.
- (2) Additionally arranged by the Company: Training, group insurance, and year-end bonus among other bonuses depending on current year's operations and individual work performance.
- (3) Arranged by the Employee Welfare Committee: Wedding/funeral/celebration subsidies and lifestyle privileges.

2. Employee training and education

Talents form the core of a business' competitiveness, and persistent training not only inspires potentials within an individual, but also improves knowledge among the workforce so that manpower can be allocated more effectively to deliver higher performance targets. All employees are encouraged to take part in the Company's on-job training program.

3. Retirement system and implementation

The pension system of the "Labor Pension Act" is applicable to the Company, belonging to the affirmed appropriation of pension plan under the management of the government, and pension is appropriated at the rate of 6% of the monthly salary of employees into the personal dedicated account of the Bureau of Labor Insurance.

4. Enforcement of labor agreements and employee rights

- (1) The Company observes the Labor Standards Act and maintains a productive employment relationship.
- (2) The Company has employee grievance system and channels in place, and promotes their existence through training and awareness programs. Employees' grievances and identities are kept confidential and handled in an appropriate manner.
- (3) The Company adopts a comprehensive range of internal communication channels. Information relating to the Company's operations is disclosed over the corporate website; any material changes in operation are notified to employees through meetings and announcements.

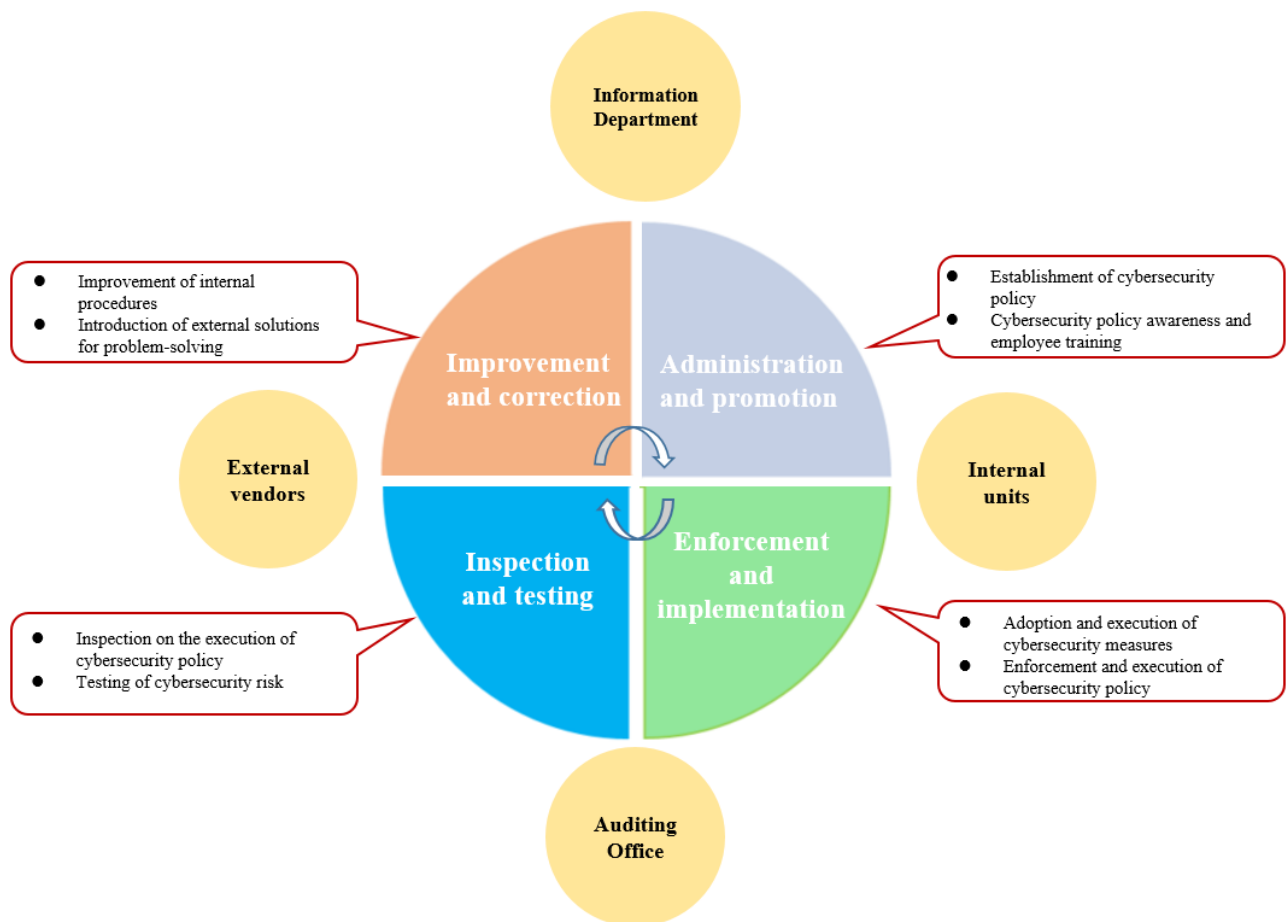
- (II) Actual or estimated losses arising as a result of employment disputes in the last year up until the publication date of annual report, and any response measures taken: None.

VI. Cybersecurity management:

- (I) Explain the cybersecurity risk management framework, cybersecurity policy, management practices, and resources committed

1. Cybersecurity risk management of the Company and resources committed

- (1) The Company has designated its Information Department as the unit responsible for cybersecurity matters. The department has been staffed with one IT manager, whose responsibilities are to devise the internal cybersecurity policy, plan cybersecurity tasks, and implement and enforce the cybersecurity policy.
- (2) The Auditing Office is tasked with the responsibility of supervising cybersecurity. The office has been staffed with dedicated internal auditors to oversee execution of cybersecurity. Departments that are found to exhibit defect would be instructed to make immediate improvements and have progress tracked regularly to minimize cybersecurity risks.
- (3) The organization adopts regular auditing and circular management as ways to ensure attainment of reliability goals and ongoing improvement.



2. Cybersecurity policy and management solutions

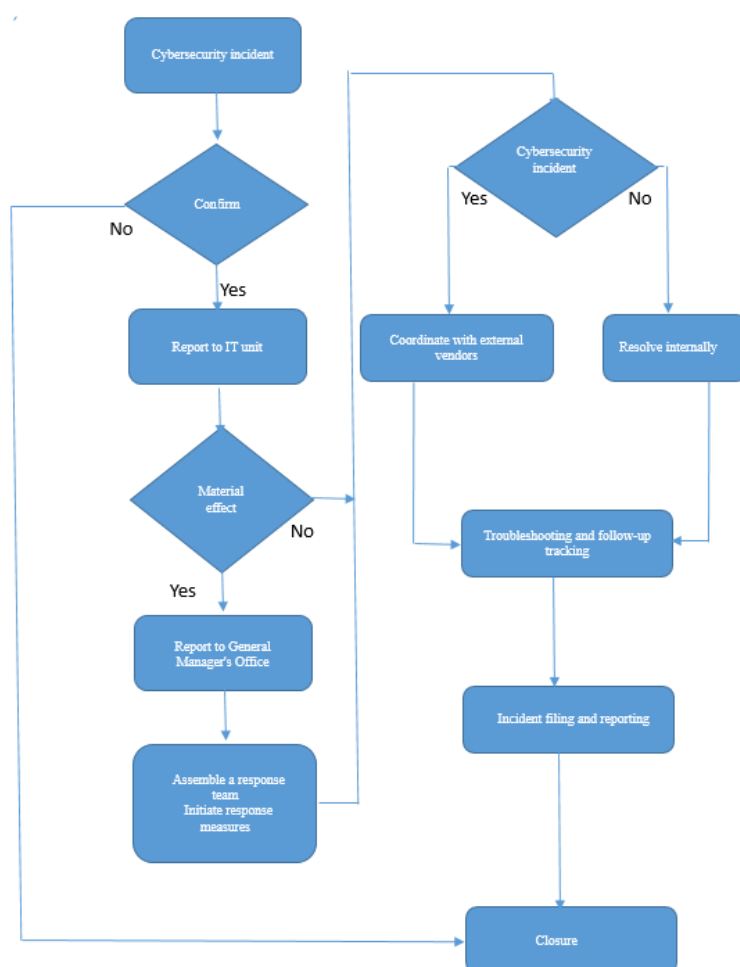
- (1) The Company's cybersecurity policy encompasses the following three aspects:
 - a. Policy making: An organization-wide cybersecurity management system is implemented to regulate employees' behaviors.
 - b. Use of technology: Cybersecurity management equipment is implemented to enforce cybersecurity measures.
 - c. Personnel training: The Company promotes cybersecurity awareness among employees through cybersecurity training.
- (2) Management practices:
 - a. Policy making: The Company issues computer usage consent form that reminds employees of the proper ways to handle information. Existing policies are examined on a yearly basis to determine whether they continue to be relevant for the prevailing circumstances, and adjustments are made as deemed necessary.
 - b. Use of technology: In addition to adopting a multi-layer network security architecture to defend against external threats, the Company implements a multitude of cybersecurity protections to enhance the security

of its IT environment. Additional cybersecurity tools have also been introduced to enforce personnel cybersecurity management, and thereby ensure that employees' conducts conform with internal policies.

- c. Personnel training: The Company arranges annual cybersecurity training, workshops, and courses for employees as a way to promote knowledge and skills.
- d. Other management practices: The Company reviews its cybersecurity protocols on a regular basis, and analyses risk exposure after taking into consideration the value at risk, potential vulnerabilities, threats, and impacts. Outcomes of such risk assessment are used to devise cybersecurity measures and enhancements that enhance security of the IT environment. The actual measures include the following:

Item	Explanation	Control measures
Access right management	User account & access right management	Management and review of user accounts and access rights Regular count of user accounts and access rights
External threat	Potential vulnerabilities of internal system and anti-virus/anti-hack protection	Examination and update of server vulnerabilities Anti-virus, anti-hack, spam filter, and detection of malicious software
System	System availability and response to service disruption	Emergency response procedures for service disruption Data backup system

- (3) Cybersecurity incident reporting procedures: Cybersecurity incidents are reported and handled according to procedures and the underlying principles.



- (II) Losses arising as a result of major cybersecurity incident in the last year up until the publication date of annual report, and possible impacts and response measures; state the reasons if losses can not be reasonably estimated: None.

VII. Major contracts:

Nature of Contract	Contracting Parties	Contract Term	Key Terms	Restrictive Clauses
Share Purchase	Legend Investment (Samoa) Limited	From April 21, 2025	100% equity interest in Suzhou Ruideng Technologies Limited	1. Existing business operations will be continued, with most of Suzhou Longdeng's existing factory premises leased by other affiliates of the Company for ongoing production and operational succession. 2. Lease of the existing factory premises for a term of eight years.
Lease Agreement	Logah Auto Accessories (Suzhou) Limited	From December 1, 2025 To November 30, 2033	All existing standard factory buildings, office premises, and dormitories operated by Suzhou Ruideng Technologies Limited. at No. 888 Youming Road, Youyi Industrial Zone, Songling Town, Wujiang District, Suzhou City, with a total building area of approximately 37,681.5 square meters. The ancillary power distribution room and gatehouse are shared by both parties, and rent will be deducted based on actual usage. The rent is RMB 20 per square meter per month, payable once every six months.	The lease deposit is RMB 20 million, payable in two installments. The first installment shall be paid on the lease commencement date, and the second installment shall be paid on the day following the completion date of the second tranche equity transfer under the Equity Transfer Agreement. The deposit shall be refunded in four installments starting from the payment of rent for the first half of the third year after full payment of the deposit, with each refund amounting to RMB 5 million.

Five. Review and Analysis of Financial Position and Business Performance, and Risk Management Issues

I. Analysis of financial position

Material changes in assets, liabilities, and shareholders' equity in the last two years, including causes and impacts of such variations:

Unit: NTD thousands

Item \ Year	2024	2025	Variation	
			Amount	Percentage
Current assets	544,958	827,825	282,867	52%
Property, plant and equipment	415,909	174,435	(241,474)	(58%)
Intangible asset	2,711	175	(2,536)	(94%)
Other assets	501,798	330,661	(171,137)	(34%)
Total assets	1,465,376	1,333,096	(132,280)	(9%)
Current liabilities	887,154	612,316	(274,838)	(31%)
Non-current liabilities	289,443	429,325	139,882	48%
Total liabilities	1,176,597	1,041,641	(134,956)	(11%)
Equity attributable to owners of the company	288,779	291,455	2,676	1%
Common share capital	930,425	608,255	(322,170)	(35%)
Capital surplus	16,419	16,422	3	0%
Accumulated deficit	(703,588)	(409,299)	294,289	42%
Other equities	45,523	76,077	30,554	67%
Equity attributable to former owner of business combination under common control	—	—	—	—
Total equity	288,779	291,455	2,676	1%

Analysis and explanation to significant variations amounting to NT\$10 million or 20% or above:

- Increase in current assets: Primarily attributable to the recovery of funds loaned by the Logah Group to Suzhou Longdeng following the disposal of the equity interest in Suzhou Longdeng, resulting in a significant increase in cash and cash equivalents under current assets.
- Decrease in property, plant and equipment and other assets:
 - Primarily attributable to the disposal of the equity interest in Suzhou Longdeng, which significantly reduced owner-occupied buildings of Suzhou Longdeng recognized under property, plant and equipment, leased buildings recognized under investment property, and land use rights under non-current assets.
 - As the disposal of the equity interest in Suzhou Longdeng included a sale-and-leaseback transaction involving the original Suzhou Longdeng buildings, it resulted in significant increases in right-of-use assets under other assets and lease liabilities - non-current.
- Decrease in current liabilities: Primarily attributable to the repayment of a substantial portion of short-term borrowings using proceeds from the disposal of the equity interest in Suzhou Longdeng.
- Increase in non-current liabilities:
 - Primarily attributable to the disposal of the equity interest in Suzhou Longdeng, which included a sale-and-leaseback transaction involving the original Suzhou Longdeng buildings, resulting in a significant increase in lease liabilities - non-current.
 - As the disposal of the equity interest in Suzhou Longdeng included a sale-and-leaseback transaction, a portion of the gain on disposal of the investment was deferred in accordance with relevant regulations.
- Increase in common share capital: Primarily attributable to the capital reduction in 2025 to offset losses amounting to NT\$372,170 thousand and the private placement of common shares resulting in a capital increase of NT\$50,000 thousand, leading to a net decrease of NT\$322,170 thousand in common share capital.
- Decrease in accumulated deficits to be covered: Primarily attributable to the capital reduction in 2025 to offset losses amounting to NT\$372,170 thousand and the recognition of investment disposal gains from the disposal and transfer of control of the equity interest in Suzhou Longdeng under non-operating income, which narrowed the net loss after tax for 2025.
- Increase in other equities: Mainly due to the cumulative translation adjustments resulting from the depreciation of the NTD against the USD.

II. Financial performance

Main causes of significant changes in revenues, operating profits, and profit before tax in the last 2 years; expected sales volume and basis of estimation; possible impacts on the Company's future financial/business performance; and response plans:

Unit: NTD thousand

Item	2024	2025	Amount increase (decrease)	Percentage
Net operating income	877,438	1,097,310	219,872	25%
Operating costs	928,597	1,086,046	157,449	17%
Gross profit	(51,159)	11,264	62,423	(-122%)
Operating expenses	150,172	140,085	(10,087)	(-7%)
Net operating loss	(201,331)	(128,821)	72,510	(-36%)
Non-operating income and expense	65	56,311	56,246	86532%
Net loss before income tax	(201,266)	(72,510)	128,756	(-64%)
Income tax benefits (expenses)	(2,267)	(5,371)	(3,104)	137%
Net loss for the year	(203,533)	(77,881)	125,652	(-62%)

- (I) The percentage of change by more than 20%, and the amount of change amounted to NT\$10 million, is as follows:
1. Increases in operating revenue and gross profit, and a reduction in operating net loss: Primarily attributable to revenue and gross profit contributions from the newly established subsidiary Anhui Ruideng beginning in Q4 2024, which reduced the operating net loss.
 2. Increase in non-operating income and expenses: Primarily attributable to the recognition of a portion of the investment disposal gain arising from the disposal of the equity interest in Suzhou Longdeng, while another portion of the gain was deferred and recognized as deferred income due to the sale-and-leaseback transaction.
 3. Reduction in loss before tax and net loss for the current year: Primarily attributable to increased revenue contributing higher gross profit and the recognition of investment disposal gains from the disposal of the equity interest in Suzhou Longdeng.
- (II) Cause of changes in main business activities: None.
- (III) Projected Sales Volume and Its Basis:
With AI intelligent computing being widely applied across consumer, industrial, and military sectors, All-in-One (AIO) products are also experiencing growth driven by demand for next-generation models enabled by the integration of AI computing technologies. Although new TV models are developed with customers every year, shipment volumes remain highly dependent on the market sales performance of end customers in China. Due to the overall economic slowdown and weak consumer demand in the Chinese market, coupled with rising costs of major plastic raw materials and broadly related consumer goods caused by the U.S.-Iran conflict, demand growth for new TV models is expected to remain conservative. Based on industry reports from multiple market research institutions, the Company expects TV product shipment volume in 2026 to decrease by approximately 3% to 5% compared with the previous year. The Company will continue to support the development of new products for existing customers while expanding customer development for mechanical components in other high-tech industries.
- (IV) Possible Impact on the Company's Future Financial and Business Operations and Response Plan:
To meet future operational plans, the capital requirements for this year are detailed in the cash liquidity analysis for the following year in this annual report. The Company will revitalize assets to repay borrowings in order to reduce financial costs, and the injected operating capital will be used for cost reduction plans aimed at achieving lower prices and higher automation in production.

III. Cash flow:

- (I) Analysis of cash flow variations in the last year

Unit: NTD thousand

Item	2024	2025	Variation		
			Amount	%	Explanation
Net cash outflows from operating activities	(45,548)	(2,280)	43,268	95%	Primarily attributable to operational contributions from the newly established subsidiary and the improvement of gross margin from negative to positive, which reduced cash outflows.
Net cash outflows from investing activities	(56,844)	(27,393)	29,451	52%	Primarily attributable to the higher cash outflows in the 2024 base period resulting from the acquisition of property, plant and equipment by the newly established subsidiary.
Net cash outflows from financing activities	64,484	306,700	242,216	376%	Primarily attributable to the disposal of the equity interest in Suzhou Longdeng. Due to Suzhou Longdeng's insolvency, the equity disposal transaction included loans provided by the equity purchaser to Suzhou Longdeng for the repayment of its short-term borrowings and other loans (debt transfer), resulting in an increase in net cash inflows from financing activities.

Item	2024	2025	Variation		
			Amount	%	Explanation
Impact of fluctuations in exchange rate on cash	3,159	(1,073)	(4,232)	(-134%)	
Net cash inflow (outflows)	(34,749)	275,954	310,703	894%	

(II) Improvements for lack of liquidity: Not applicable.

(III) Liquidity analysis for the next year

Unit: NTD thousand

Cash balance at the beginning of the period	Net cash inflow from operating activities	Net cash inflow (outflow) from investing activities	Net cash outflow from financing activities	Cash balance at the end of the period	Financing of cash deficits	
					Investment plans	Financing plans
333,678	6,877	(82,749)	(128,816)	128,990	None	None

Analysis & explanation: Expand into new customers and new product applications with higher gross margins, focus on enhancing gross margin contribution, and continue reducing costs and expenses.

IV. Material capital expenditures in the last year and impacts on financial position and business performance:

(I) Major capital spending and source of capital: None.

(II) Expected benefits: None.

V. Investment policy in the most recent year, causes of profit or loss incurred, and any improvements or investments planned for the next year:

Item	Explanation	Policy	Main causes of profit or loss	Improvement plans	Investment plans for the coming year
Le Yang Investment Co., Ltd.		A holding company of overseas investments.	Although the Company recorded a net loss after tax in 2025, revenue increased and gross margin improved from negative to positive, narrowing the operating net loss. This was primarily attributable to ongoing price competition in China and tightened domestic consumer spending in China, which directly affected end-customer sales volume.	None	None
Logah Technology Co., Ltd.					
Legend Investment (Samoa) Limited		A holding company of Mainland subsidiaries.			
Logah Technology (HK) Co., Ltd.		A holding company of Mainland subsidiaries.			
Logah Auto Accessories (Suzhou) Limited		Assembly and processing of injection molded products in China.		Expand into new customers and new product applications with higher gross margins, focus on enhancing gross margin contribution, and continue reducing costs and expenses.	Evaluation may be conducted in the future as needed
Suzhou Ruideng Technologies Limited		Production site for injection molded products in China.			
Anhui Ruideng Technologies Limited		Production site for injection molded products in China.			
Link Bright Technology (Hong Kong) Limited		Trading.	Amortization arising from customer relationships has been fully amortized.	None	None
Logah Technology (Vietnam) Co., Ltd.		Assembly and processing of injection molded products in Vietnam.	In 2025, production and services for products originally shipped from Suzhou Longdeng to Vietnam were transferred to local manufacturing operations in Vietnam to enhance local value creation and sales in Vietnam, while also expanding new local customers and new product applications in the Vietnamese market.	Expand into new customers and new product applications with higher gross margins, focus on enhancing gross margin contribution, and continue reducing costs and expenses.	Evaluation may be conducted in the future as needed
Sheng Li Smart Building Technology Co., Ltd.		Software and hardware deployment and trading business for smart building property management	The subsidiary was newly established on November 13, 2025 and had not yet commenced operations.	None	None

VI. Evaluation of risk management issues in the last year up until the publication date of annual report

(I) Impact of interest rate, exchange rate, and inflation on the Company's earnings, and response measures:

Unit: NTD thousand

Item	Amount for 2025	As a percentage of consolidated net revenues (%)
Interest expenses	27,720	2.53%
Net exchange gains and losses	3,742	0.34%

Explanation:

1. Interest rate changes:

The Company adopts conservative financial practices. By maintaining close interaction with banks and paying constant attention to changes in market interest rates, the Company maintains the flexibility to source capital at favorable borrowing rates, which in turn minimizes impact of interest rate changes on the Company's profit and loss.
 2. Exchange rate changes:

The Company adopts a policy of receiving and making payments in the original USD currency as a hedging strategy. As for other currencies, the amount of cash inflow largely offsets outflow and therefore poses no material impact to the Company. The Company will continue monitoring changes in market exchange rate and foreign currency holding positions, and maintain proper balance between foreign currency-denominated assets and liabilities to minimize exchange rate risks.
 3. Inflation:

Inflation has had no significant impact on the Company's profitability.
- (II) Policies on high-risk and highly leveraged investments, loans to external parties, endorsements/guarantees, and trading of derivatives; describe the main causes of any profits or losses incurred and future response measures: The Company has consistently avoided engagement in high-risk and highly leveraged investments. Any use of derivative in the future will primarily be intended for risk avoidance. Gains and losses on currency forwards are mostly offset against the gains/losses on valuation of foreign currency assets and liabilities on the balance sheet. In the future, the Company will regularly evaluate its hedging strategies and make flexible adjustments in line with operational and market changes.
- Loan, endorsement and guarantee to external parties are carried out according to the Company's "External Party Lending Policy" and "External Party Endorsement and Guarantee Policy." The Company suffered no loss from the above in the last year.
- (III) Future research and development plans and projected expenses:

Please see section "(III) Technology and R&D overview" in "Four. Operational Overview" for the Company's future R&D plans.

Ongoing development projects and projected R&D expenses:

 1. Development projects:
 - (1) Refinement of express cold/hot molding technology.
 - (2) Development and application of thermally conductive plastics.
 - (3) Collaborative refinement of injection technology.
 - (4) Leather coating and PU surface treatment technology.
 - (5) Refinement of technologies for plastic surface water transfer printing, plastic extrusion, and mold surface treatment.
 - (6) Development of high-gloss, high fiber content, and ultra performance materials.
 - (7) Refinement of nitrogen-assisted plastic forming technology.
 - (8) In-mold decoration (IMD) technology.
 - (9) Refinement of blow molding technology.
 - (10) Machine side automation for reduced manual works.
 - (11) Application of environment-friendly composite plastic materials and refinement of mold design.
 - (12) 3D printing technology for aluminum plastic composite panel.
 - (13) All electric high-speed thin-border forming technology.
 - (14) Integrated mold design and molding technology for metal embedded parts.
 2. Projected R&D expenses:

The Company expects to commit approximately NT\$10 million into R&D expenses in 2026.
- (IV) Financial impacts and response measures in the event of changes in local and foreign regulations
1. Policy: The Company has internal departments that constantly monitor changes in policies and laws that are likely to affect its operations. Meanwhile, internal practices are adjusted accordingly to reflect the current circumstances. For this reason, recent changes in laws and policies have had no material impact on the Company's financial or business performance.
 2. Regulatory compliance: It is part of the Company's mission to comply with relevant laws, which is why the management team monitors changes in laws and is constantly exploring appropriate responses. The Company has not made any major strategic adjustment to date due to regulatory changes.
- (V) Financial impacts and response measures in the event of technological or industrial changes (including cybersecurity risks)
1. The Company has always placed emphasis on the development of research talents and new product technologies, and pays constant attention to how industry technologies progress over time. Currently, the Company responds to technological evolutions and development needs with conservative financial management strategies supported by pragmatic management practices.
 2. Considering how network and virus attacks have evolved over time to threaten the IT environment, the Company has tasked its Information Department with the duty of implementing cybersecurity protections throughout the organization. Aside from installing firewalls and antivirus software, the Information Department also promotes security awareness, takes precautions, records behaviors, issues alerts, and works with the internal audit team to conduct random internal audits to ensure proper execution of the cybersecurity system.

3. All computer data is regularly backed up to a remote site so that corrupted files can be restored to the system. This redundancy plan minimizes risk of disruption to the Company's operations due to data loss.

There has been no change in technology (including cybersecurity risk) or industry practice in the last year up until the publication date of annual report that significantly affected the Company's financial position, business performance, or operations.

(VI) Crisis management, impacts, and response measures in the event of a change in corporate image

Business integrity and continuity have always been the Company's goal since inception. There has been no occurrence that compromised corporate image to date.

(VII) Expected benefits, risks and response measures in relation to mergers and acquisitions: None.

(VIII) Expected benefits, risks, and response measures associated with plant expansion: None.

(IX) Risks and response measures associated with concentrated sales or purchases

The Company purchases finished goods entirely from its Mainland investments, and supply disruption should be of minimal concern. Furthermore, the Company sells to a broad number of customers local and abroad, which means that sales are not concentrated to any single party.

The Company purchases from diversified sources and has access to a broad variety of raw material suppliers. There were three raw material supplier that accounted for more than 10% of total purchases (i.e. 40.34%), indicating no concentration to any particular supplier. Furthermore, the Company purposely maintains business relationship with other suppliers to diversify sources of supply, and given the consistent and long-lasting nature of business relations, there should be no concern for supply shortage.

The Company has four main customers that account for more than 10% of total sales, and all of which are backed by long-lasting business relations. Furthermore, the Company persistently explores new customers and considers itself to be less prone to the risk of sales concentration.

(X) Impacts, risks, and response measures following a major transfer of shareholding by directors, supervisors, or shareholders with more than 10% ownership interest: As of now, the Company's directors or major shareholders holding more than 10% of the Company's shares have transferred the Company's shares mainly due to their own financial planning adjustment, which does not have a significant impact and risk on the Company.

(XI) Impacts and risks associated with a change of management: The Company conducted a full re-election of directors and independent directors at the annual general shareholders' meeting held on June 27, 2025. The Company has established a comprehensive internal control system and related management regulations; therefore, the change in directors is not expected to have a material impact on the Company's operations.

(XII) Litigation and non-contentious cases: None.

(XIII) Other material risks and response measures: None.

VII. Other material issues: None.

Six. Special Disclosure

I. Affiliated companies

(I) Consolidated business report of affiliated enterprises

Please refer to the MOPS/Three Reporting Forms for Affiliated Enterprises/Consolidated Business Report of Affiliated Enterprises.

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

(II) Consolidated Financial of Affiliated Enterprises

Please refer to the MOPS/Three Reporting Forms for Affiliated Enterprises/Consolidated Business Report of Affiliated Enterprises.

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

(III) Report on Affiliated Enterprises: Not applicable.

II. Private placement of securities in the last year up until the publication date of annual report: Please refer to the MOPS website: <https://mopsov.twse.com.tw/mops/web/t116sb01>.

III. Other supplementary information: None.

IV. Any occurrence of event defined under Subparagraph 2, Paragraph 3, Article 36 of the Act in the previous year up until the publication date of this annual report that significantly impacted shareholders' equity or security prices:

(I) Due to circumstances specified under Article 49, Paragraph 1, Subparagraphs 1 and 3, and Article 49-2, Paragraph 1, Subparagraph 4 of the Taiwan Stock Exchange Corporation Operating Rules, the Company's shares were subject to an altered trading method together with periodic call auction trading. Following improvements in the Company's financial condition and review by the Taiwan Stock Exchange, the periodic call auction trading method for its listed securities was removed effective April 7, 2026. However, as the Company still did not meet the requirements set forth under Article 49, Paragraph 1, Subparagraph 1 of the same rules, although the periodic call auction trading method was removed, its listed securities continue to be subject to an altered trading method.

(II) At the extraordinary shareholders' meeting held on April 21, 2025, the Company resolved to approve the disposal of 100% equity interest in the major subsidiary Suzhou Longdeng Electronic Technologies Limited. The equity transfer agreement was executed on May 15, 2025, and the transfer of control was completed on December 30, 2025, upon which the Company lost control over the subsidiary. On the same date, the parties executed the "Supplemental Amendment Agreement on the Seal Handover for the Transfer of Control under the Equity Transfer Agreement" and the "Confirmation Agreement on the Transfer of Control under the Equity Transfer Agreement."

(III) The following changes in the Chairman, General Manager, and one-third of the directors did not have a material impact on the shareholders' equity of the Company:

a. The Company resolved at the Board of Directors meeting held on April 10, 2025 to appoint Hsiao Sheng-Yuan as the new General Manager.

b. Following the full re-election of directors at the Company's shareholders' meeting held on June 27, 2025, changes in directors exceeded one-third of the Board, primarily because all ten original directors were replaced. In addition, after the re-election, the newly appointed directors elected Director Sun Cheng-Chiang to serve as Chairman.

(IV) At the Board of Directors meeting held on April 10, 2025, the Company resolved, in response to internal management needs, to replace its certifying CPAs from Tzu-Yuan Chang and Chen-Li Chen of Deloitte Taiwan with CPA Tsung-Che Chen and CPA Shu-Ying Chang of KPMG effective from Q1 2025. For related information, please refer to Section Two. Corporate Governance Report, IV. Information on CPA Remuneration and V. Information on CPA Replacement in this annual report.

LOGAH TECHNOLOGY CORPORATION

Chairman : Cheng-Chiang Sun

May 14, 2026