

Stock Code : 3556



禾瑞亞科技股份有限公司
eGalax_eMPIA Technology Inc.

2024 Annual Report (Translation)

This document is prepared in accordance with the Chinese version and is for reference only, if there is any inconsistency or ambiguity between the two versions, the Chinese version shall prevail.

Printing Date : March 31, 2025

TWSE MOPS : <https://mops.twse.com.tw>

The Company's Website : <https://www.eeti.com>

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Name of Overseas Securities Dealers and Methods to Inquire into Overseas Securities: Not Applicable.

Company Website : <https://www.eeti.com>

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I. Letter to the Shareholders

2024 global inflation worsened due to climate change and extreme weather. Geopolitical instability caused economic turbulence, delaying global recovery. EETI (eGalax_eMPIA Technology Inc.) remained focused on touch controller R&D and solutions to enhance competitiveness. Below is a summary of last year's operational performance and an overview of our business plan for 2025.

1. 2024 Business Report

The consolidated revenue of EETI in 2024 was NT\$955.59 million, a decrease of 16% compared to that in 2023; the consolidated research and development expenses were NT\$228.99 million, accounting for 23.96% of the consolidated revenue of the same year; the net profit after tax attributable to the parent company was NT\$145.15 million in 2024, and the basic earnings per share after tax was NT\$2.28, an increase of 135% from NT\$0.97 in 2023. EETI did not disclose its financial forecast in 2024, and therefore there is no need to disclose the budget implementation status.

2. 2025 business plan summary

(1) Operating principles:

With the consistent spirit of “swift reliability, professional leadership, continuous growth, client-oriented approach, green environmentalism, and sustainable operations” as the business goal, we will adhere to the quality policy, think from the standpoint of clients, and provide high-quality products and technical services.

(2) Important production and marketing policies:

①Product development:

With capacitive sensing technology and firmware as its focus, EETI continues to center its R&D on niche products while maintaining close relationships with end customers. To meet the diverse needs of various industries and ensure compatibility with innovative touch panel materials introduced by touch panel manufacturers. Our technological advancements cover applications ranging from small and medium-sized panels to ultra-large formats, providing innovative, competitive, stable, and reliable touch solutions. These efforts aim to provide stable, innovative, and competitive touch solutions, reinforcing the Company's leading position in the market.

②Business marketing:

Maintaining strong partnerships with existing end customers, the Company offers comprehensive services to create mutually beneficial outcomes. Additionally, we actively participate in major international exhibitions to enhance brand visibility and foster new business opportunities.

3. Future development strategies of the Company, as well as the impact of the external competitive environment, regulatory environment and overall business environment

Looking ahead to 2025, due to challenges posed by geopolitical conflicts and U.S. protectionism, businesses worldwide will face multiple hurdles. EETI remains dedicated to R&D in touch technology, accumulating technical expertise to enhance and expand our product portfolio. Furthermore, the Company is committed to environmental sustainability, corporate social responsibility, and corporate governance enhancements to fulfill commitment to sustainable business practices.

The Company will continue to seize growth opportunities and take concrete actions to reward shareholders, employees, and society at large. We sincerely appreciate our shareholders' trust and support. Finally, we extend our best wishes to all our shareholders for good health and success in all endeavors.

Chairman : Jing Rong Tang General Manager : Jing Rong Tang Chief Accounting Officer : Paula Hung

II. Corporate Governance Report

1. Profiles of Directors, General Manager, Executive Vice President, Deputy Executive Vice President, Division Heads, and Branch Heads

(1) Directors:

① Directors

March 29, 2025; Unit: Shares/%

Title	Nationality or place of registration	Name	Gender Age	Election (Appointment) Date	Term of Office	Initial Election Date	Shares at Election		Current shareholding		Current shareholding held by spouse & minor children		Shareholding held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Other officer, directors or supervisors with a spousal or other 2nd degree of kinship			Remark
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation	
Chairman	R.O.C	Jing Rong Tang (Note 1)	Male 61–70	May 29, 2024	3 years	May 16, 2006	0	0.00	223,329	0.35	52,321	0.08	0	0.00	Bachelor of Department of Electrical Engineering, Tatung Institute of Technology	Chairman and General Manager of Holy Stone Enterprise Co., Ltd., Chairman of Holy Stone Healthcare Co., Ltd. General Manager of eGalax_eMPIA Technology Inc.	None	None	None	Note 5
Director acting as the representative of juristic person	R.O.C	Uholy Investment Co., Ltd. (Note 1)	Not applicable	May 29, 2024	3 years	August 22, 2002	6,457,948	10.14	6,457,948	10.14	0	0.00	0	0.00	None	None	None	None	None	
Director	R.O.C	Sherry Wu (Note 1) (Note 2)	Female 61–70	May 29, 2024	3 years	May 16, 2006	0	0.00	140,701	0.22	0	0.00	0	0.00	Bachelor of Department of Accounting, Providence University Vice President of Holy Stone Enterprise Co., Ltd. Director of Holy Stone Enterprise Co., Ltd.	Director of Holy Stone Enterprise (Hong Kong) Co., Ltd. Director of Holy Stone Holdings Co., Ltd. Representative of juristic person supervisor, Martek Co., Ltd. Representative of juristic person supervisor, Jungchan Investments Co., Ltd. Supervisor of eMPIA Technology Corp.	None	None	None	

Director	R.O.C	Steven Huang (Note 1)	Male 51–60	May 29, 2024	3 years	June 12, 2018	0	0.00	0	0.00	0	0.00	0	0.00	Master of Department of Law, Soochow University; PMBA, NTU	Director of General Manager's Office, Holy Stone Enterprise Co., Ltd., Juristic person chairman representative, Herzteck Incorporation; Representative of juristic person director, Martek Co., Ltd.	None	None	None	
Director	R.O.C	Hung Che Shen (Note 3)	Male 51–60	May 29, 2024	3 years	June 6, 2012	0	0.00	0	0.00	0	0.00	0	0.00	Master of International Finance, University of Wales, UK. Executive Vice President of Yuanchuang Management Consulting Co., Ltd.	Juristic person chairman representative, eMPIA Technology Corp. Representative of juristic person director, Wom Asia Co., Ltd.; Special assistant to General Manager, eGalax_eMPIA Technology Inc.	None	None	None	
Independent Director	R.O.C	Cheng Chung Hsieh	Male 61–70	May 29, 2024	3 years	July 22, 2021	0	0.00	0	0.00	0	0.00	0	0.00	Department of Physics, National Cheng Kung University. General Manager of Panasonic Industrial Device Sales (Taiwan) Co., Ltd.	Supervisor of 3e YAMAICHI Electronics Co., Ltd.	None	None	None	
Independent Director	R.O.C	Ming Fang Liang	Female 51–60	May 29, 2024	3 years	June 6, 2012	0	0.00	0	0.00	0	0.00	0	0.00	Master, College of Finance, NTU. Administrative Vice President of TransAsia Airways Chairman's Special Assistant of Taiwan High Speed Rail Corporation	Vice President and CFO of Altek Corporation. Representative of juristic person of Director of Altek Corporation.	None	None	None	

Independent Director	R.O.C	John Lin	Male 61–70	May 29, 2024	3 year	June 7, 2023	0	0.00	0	0.00	0	0.00	0	0.00	Master, Department of Mechanical Engineering, NTU. EMBA, National CHENG-CHI University. Vice President of Advantech Co., Ltd. General Manager of MOXA INC. Director of Korenix Technology Co., Ltd. Director of Korenix Investment Co., Ltd. Supervisor of Hsin Chu Construction Co., Ltd.	None	None	None	None
Independent Director	R.O.C	Jiin Shian Chen (Note 4)	Female 61–70	May 29, 2024	3 year	June 15, 2011	0	0.00	0	0.00	0	0.00	0	0.00	Doctor of Juridical Science (SJD), National CHENG-CHI University. EMBA, National CHENG-CHI University. Graduate programs of Business School Student, Stanford University. Advanced study Graduate Student, University of Victoria, Canada. Former officer, auditor and Section Chief Head of the Securities and Futures Commission, Ministry of Finance. Director of Legal Affairs Office and Manager of Audit Office, Taiwan Depository Clearing Corporation. Adjunct Associate Professor, Institute of Law, Central Police University. Adjunct Associate Professor, Dept. Of Law, Shih Hsin University. Adjunct Professor, CTBC Business School.	Presiding Attorney of J.S. International Attorneys At Law. Independent Director of Panion & BF Biotech Inc. Independent Director of T3EX Global Holdings Corp.	None	None	None

Note 1: Mr. Jing Rong Tang, Ms. Sherry Wu and Mr. Steven Huang were elected as directors of the Company respectively on behalf of Uholy Investment Co., Ltd.

Note 2: Ms. Sherry Wu served as the supervisor of the Company from May 16, 2006 to July 21, 2021.

Note 3: Mr. Hung Che Shen served as the director of the Company on behalf of Uholy Investment Co., Ltd. from June 10, 2015 to June 11, 2018.

Note 4: Ms. Jiin Shian Chen served as the director of the Company from June 15, 2011 to July 21, 2021.

Note 5: When the chairman and the general manger or a person with equivalent duties (top manager) are the same person, spouses or first-degree relatives, the reason, reasonableness, necessity and countermeasures shall be explained:

(1) Reason: to improve operating efficiency and decision-making execution.

(2) Reasonableness: external supervision of independent directors and strengthening independent directors to exercise their powers, taking out liability insurance for directors and supervisors, and control of the Company's operating risks.

(3) Necessity: to deepen the core competence, strengthen the sense of responsibility and mission, and be more motivated to drive growth of the Company's performance.

(4) Response measures: The Company has increase the number of seats for independent directors, improve the functions of the Board of Directors and strengthen the supervision function by adopting the method of having more than half of the directors not to concurrently serve as employees or managers, etc.

② Major Shareholders of Juristic Person Shareholder

March 30, 2025

Name of Juristic Person Shareholder	Major Shareholders of Juristic Person Shareholder	%
Uholy Investment Co., Ltd.	Holy Stone Enterprise Co., Ltd.	100.00%

Where the major shareholder of the juristic person shareholder is a juristic person, the major

Shareholder thereof

March 30, 2025

Name of juristic person	Major shareholder of juristic person	%
Holy Stone Enterprise Co., Ltd.	Lung Ko Investment Co., Ltd.	4.78%
	Lin Tan Investment Co., Ltd.	4.56%
	Jing Rong Tang	3.54%
	Fang Hao Investment Co., Ltd.	2.37%
	Shun Tian Yang	1.96%
	All-Logic International Co., Ltd.	1.51%
	JPMorgan Chase Bank N.A., Taipei Branch in Custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.17%
	Cheng Ya Investment Co., Ltd.	1.07%
	Mei Yu Lin	1.05%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	0.97%

③ Disclosure of professional qualifications of directors (including independent directors) and independence of independent directors:

<div>Conditions</div> <div>Name</div>	Professional qualifications and experience (Note 1)	Independence situation	Number of other public companies for which concurrently serving as independent directors
Chairman Jing Rong Tang (Note 2)	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business.</p> <p>Work experience: currently serving as the chairman and general manager of Holy Stone Enterprise Co., Ltd., as well as the chairman of Holy Stone Healthcare Co., Ltd.</p>	Mr. Jing Rong Tang is the chairman and general manager of the Company and its affiliated companies. The number of shares held by him and his spouse account for 0.43% of the total issued shares.	0
Director Sherry Wu (Note 2)	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business.</p> <p>Work experience: currently serving as the Director of Holy Stone Enterprise (Hong Kong) Co., Ltd. and Director of Holy Stone Holdings Co., Ltd.</p>	The director Sherry Wu does not serve as an employee of the Company and its affiliated companies. The number of shares held by her account for 0.22% of the total issued shares.	0
Director Steven Huang (Note 2)	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business.</p> <p>Work experience: currently serving as the director of the general manager's Office of Holy Stone Enterprise Co., Ltd.</p>	The director Steven Huang serves as an employee of an affiliated enterprise, and he does not hold shares in the Company.	0

<div>Conditions</div> <div>Name</div>	Professional qualifications and experience (Note 1)	Independence situation	Number of other public companies for which concurrently serving as independent directors
Director Hung Che Shen	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business.</p> <p>Work experience: currently serving as the special assistant to the general manager of the Company.</p>	The director Hung-Che Shen is an employee of the Company and also serves as the chairman of an affiliated company. He does not hold any shares in the Company.	0
Independent Director Cheng Chung Hsieh	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business.</p> <p>Work experience: currently serving as a supervisor of 3e Yamaichi Electronics Co., Ltd.</p>	None of the circumstances in Paragraphs 1-9, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies apply; meets the requirements for independence.	0
Independent Director Ming Fang Liang	<p>Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business; being a member of the Audit Committee and possessing expertise in accounting or finance; graduated from the Institute of Finance, National Taiwan University.</p> <p>Work experience: currently serving as the senior vice president and chief financial officer of Altek Corporation.</p>	None of the circumstances in Paragraphs 1-9, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies apply; meets the requirements for independence.	0

<div>Conditions</div> <div>Name</div>	Professional qualifications and experience (Note 1)	Independence situation	Number of other public companies for which concurrently serving as independent directors
Independent Director John Lin	Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business. Work experience: used to work as a director of Korenix Investment Co.,Ltd.	None of the circumstances in Paragraphs 1-9, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies apply; meets the requirements for independence.	0
Independent Director Jiin Shian Chen	Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business. Work experience: currently serving as the Presiding Attorney of J.S. International Attorneys At Law 、 Independent Director of Panion & BF Biotech Inc and Independent Director of T3EX Global Holdings Corp.	None of the circumstances in Paragraphs 1-9, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies apply; meets the requirements for independence.	2

Note 1: None of the directors has circumstances as listed in Article 30 of the Company Act.

Note 2: The representative of Uholy Investment Co., Ltd.

④ Diversity and independence of the Board of Directors

(A) Diversification of the Board of Directors:

- The Company's Board of Directors is composed of four directors and four independent directors, with outstanding professional backgrounds and comprehensive experience covering the semiconductor industry, finance, business, law and management fields.
- With respect to the specific management objectives of the diversity policy of the Board of Directors, it is expected to have one or more female director. Currently, the Company has three female directors, accounting for 37.5% thereof. The directors with employee status account for 25% thereof; independent directors account for 50% thereof. And two members of the Directors have a finance or accounting backgrounds. Five directors are over 60 years old, three directors are between 51 and 60 years old.

c. Implementation of diversity among board members:

Diversified core projects Title and name		Gender	Age	Director who is also employee	Seniority of independent director		Operational judgment skills	Accounting and financial analysis skills	Business management skills	Crisis handling skills	Industry knowledge	International market perspective	Leadership skills	Decision-making skills
					Less than 3 terms	More than 3 terms								
Director	Jing Rong Tang (Note 1)	Male	61-70	✓			✓		✓	✓	✓	✓	✓	✓
Director	Sherry Wu (Note 1)	Female	61-70				✓	✓	✓	✓	✓	✓	✓	✓
Director	Steven Huang (Note 1)	Male	51-60				✓		✓	✓	✓	✓	✓	✓
Director	Hung Che Shen	Male	51-60	✓			✓		✓	✓	✓	✓	✓	✓
Independent director	Cheng Chung Hsieh	Male	61-70		✓		✓		✓	✓	✓	✓	✓	✓
Independent director	Ming Fang Liang	Female	51-60			✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent director	John Lin	Male	61-70		✓		✓		✓	✓	✓	✓	✓	✓
Independent director	Jiin Shian Chen	Female	61-70		✓		✓		✓	✓	✓	✓	✓	✓

Note 1: The representative of Uholy Investment Co., Ltd.

(B) Independence of the Board of Directors: The number of independent directors of the Company accounts for 50% of all directors, and there are no spouses or kinships within the second degree among the directors. None of the circumstances specified in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act apply to any of them, either. The primary responsibility of the Company's Board of Directors is to supervise the Company's compliance with the law, financial transparency, timely disclosure of important information, and to be able to make objective and independent judgments on the Company's finance and business. Therefore, they have already met the regulatory requirements at the time of election.

(2) Profiles of General Manager, Vice President, Deputy Executive Vice President, Division Heads, and Branch Heads

March 29, 2025; Unit: Shares/%

Title	Nationality	Name	Gender	Election (Appointment) Date	Shareholding		Shareholding held by spouse & minor children		Shareholding held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Manager with a spousal or other 2nd degree of kinship			Remark
					Number of Shares	%	Number of Shares	%	Number of Shares	%			Title	Name	Relation	
General Manager	R.O.C.	Jing Rong Tang	Male	June 26, 2018	223,329	0.35	52,321	0.08	0	0.00	Bachelor of Department of Electrical Engineering, Tatung Institute of Technology	Chairman and General Manager of Holy Stone Enterprise Co., Ltd., Chairman of Holy Stone Healthcare Co., Ltd.	None	None	None	Note 1
Vice President	R.O.C.	Alex Chang	Male	November 30, 2006	288,962	0.45	156,783	0.25	0	0.00	Bachelor of Department of Aeronautics and Astronautics, National Cheng Kung University; Master of Department of Aeronautics and Astronautics, National Cheng Kung University; Director of eGalax Inc. and Information Network Engineer of Good Will Instrument Co., Ltd.	None	None	None	None	

Title	Nationality	Name	Gender	Election (Appointment) Date	Shareholding		Shareholding held by spouse & minor children		Shareholding held through nominees		Principal work experience and academic qualifications	Position(s) held concurrently in the company and/or in any other company	Manager with a spousal or other 2nd degree of kinship			Remark
					Number of Shares	%	Number of Shares	%	Number of Shares	%			Title	Name	Relation	
Chief Accounting Officer and Corporate Governance Officer	R.O.C.	Paula Hung	Female	February 7, 2007	27,573	0.04	0	0.00	0	0.00	Master of College of Business Management, National Sun Yat- sen University; Financial Director of Smart eVision Information Technology Inc.; Audit Director of SOUTH EPITAXY CORP.	None	None	None	None	

Note 1: Where the chairman and the general manger or a person in the equivalent position (top manager) are the same person, spouses or first-degree relatives, the reasons, reasonableness, necessity and countermeasures thereof shall be explained: For the explanation for the chairman and the general manger being the same person, please refer to Note 5, Director Information, Page 6.

2. Remuneration paid during the most recent fiscal year to Directors, the General Manager, and Vice President :

(1) Remuneration to Ordinary Directors and Independent Directors(2024) :

December 31, 2024 ; Unit: NT\$ 1,000 / %

Title		Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 4)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F +G and ratio to net income (Note 4)		Remuneration received from investee
			Base compensation (A)		Retirement pay and pension (B)		Director profit sharing compensation (C) (Note 2)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G) (Note 2、3)						
			The Company	All consolidated	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
																	Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Director	Chairman	Jing Rong Tang (Note 1)	0	0	0	0	2,048	2,048	360	387	2,408 1.66	2,435 1.68	3,666	3,666	73	73	317	0	317	0	6,464 4.45	6,491 4.47	None
	Director acting as the representative of juristic person	Uholy Investment CO., Ltd.																					
	Director	Sherry Wu (Note 1)																					
	Director	Steven Huang (Note 1)																					
	Director	Hung Che Shen																					
Independent Director (Note 5)	Independent Director	Jim Wu (Note 6)	0	0	0	0	1,639	1,639	710	710	2,349 1.62	2,349 1.62	0	0	0	0	0	0	0	2,349 1.62	2,349 1.62	None	
	Independent Directo	Cheng Chung Hsieh																					
	Independent Director	Ming Fang Liang																					
	Independent Director	John Lin																					
	Independent Director	Jiin Shian Chen																					

Note 1: The representative of Uholy Investment Co., Ltd.

Note 2: The 2024 proposal for the Company's distribution of employee and director remuneration has been approved by a Board of Directors resolution.

Note 3: The amounts of employee remuneration obtained by directors who concurrently serve as employees are estimated amounts calculated based on last year's actual distribution ratios and this year's proposed distribution of employee remuneration.

Note 4: "Net profit after tax" refers to the net profit after tax in the 2024 parent company-only financial report.

Note 5: Clearly describe the payment policy, system, standard and structure of independent director remuneration, and also clearly describe the relationship between the amount of remuneration paid and the power and responsibility, risk, time invested, and other factors: The Company's independent director remuneration is reviewed and then proposed by the Remuneration Committee to the Board of Directors for resolution, by reference to the reasonableness and fairness of the Company's operational performance risk, linked to the remuneration to be received, as well as the common standard among peers in the industry.

Note6: Mr. Jim Wu stepped down the independent director of the Company on May 29, 2024.

Note7: In addition to the disclosures in the above table, the remuneration received by the Company's directors for providing services (for example, serving as a consultant for the parent company/all the companies in the financial report/non-employees in reinvested enterprises, etc.) in the most recent year: None.

* The content of remuneration disclosed in this table is different from the concept of income as referred to in the Income Tax Act. Therefore, this table is used for the purpose of information disclosure but not for taxation purposes.

Remuneration Range Table

Ranges of remuneration paid to each of the Company's directors	Names of Directors			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company	All consolidated entities	The Company	All consolidated entities
Less than NT\$1,000,000	Director : Uholy Investment Co., Ltd. 、 Jing Rong Tang 、 Sherry Wu 、 Steven Huang Hung Che Shen Independent Director : Cheng Chung Hsieh 、 Ming Fang Liang 、 John Lin 、 Jiin Shian Chen 、 Jim Wu	Director : Uholy Investment Co., Ltd. 、 Jing Rong Tang 、 Sherry Wu 、 Steven Huang Hung Che Shen Independent Director : Cheng Chung Hsieh 、 Ming Fang Liang 、 John Lin 、 Jiin Shian Chen 、 Jim Wu	Director : Uholy Investment Co., Ltd. 、 Sherry Wu 、 Steven Huang Independent Director : Cheng Chung Hsieh 、 Ming Fang Liang 、 John Lin 、 Jiin Shian Chen 、 Jim Wu	Director : Uholy Investment Co., Ltd. 、 Sherry Wu 、 Steven Huang Independent Director : Cheng Chung Hsieh 、 Ming Fang Liang 、 John Lin 、 Jiin Shian Chen 、 Jim Wu
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	-	-	-	-
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	-	-	Director : Jing Rong Tang 、 Hung Che Shen	Director : Jing Rong Tang 、 Hung Che Shen
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	-	-	-	-
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	-	-	-	-
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	-	-	-	-
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)	-	-	-	-
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)	-	-	-	-
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)	-	-	-	-
NT\$100,000,000 or above	-	-	-	-
Total	10	10	10	10

(2) Remuneration to General Manager and Vice President(2024) :

December 31, 2024 ; Unit: NT\$ 1,000 / %

Title	Name	Salary(A)		Retirement pay and pension (B)		Rewards and special disbursements (C)		Employee profit-sharing compensation (D) (Note 1 、 2)				Sum of A+B+C+D and ratio to net income (%) (Note 3)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
General Manager	Jing Rong Tang	6,187	6,187	108	108	1,932	1,932	575	0	575	0	8,802 6.06	8,802 6.06	None
Vice President	Alex Chang													

Note 1: The 2024 proposal for the Company's distribution of employee remuneration has been approved by a Board of Directors resolution.

Note 2: The amount of employment remuneration obtained by managers is an estimated amount calculated based on last year's actual distribution ratios and this year's proposed distribution of employee remuneration.

Note 3: "Net profit after tax" refers to the net profit after tax in the 2024 parent company-only financial report.

* The content of remuneration disclosed in this table is different from the concept of income as referred to in the Income Tax Act. Therefore, this table is used for the purpose of information disclosure but not for taxation purposes.

Remuneration Range Table

Ranges of remuneration paid to each of the Company's general manager and vice president	Names of general manager and vice president	
	The Company	All consolidated entities
Less than NT\$1,000,000	-	-
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	-	-
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	Jing Rong Tang	Jing Rong Tang
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	-	-
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	Alex Chang	Alex Chang
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	-	-
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)	-	-
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)	-	-
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)	-	-
NT\$100,000,000 or above	-	-
Total	2	2

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

December 31, 2024 ; Unit: NT\$ 1,000 / %

	Title (Note 4)	Name	Amount in stock	Amount in cash (Note 1&2)	Total	As a % of net profit (Note 3)
Managerial officers	General Manager	Jing Rong Tang	0	984	984	0.68
	Vice President	Alex Chang				
	Special assistant to General Manager	Hung Che Shen				
	Chief Accounting Officer and Corporate Governance Officer	Paula Hung				

Note 1: The 2024 proposal for the Company's distribution of employee remuneration has been approved by a Board of Directors resolution.

Note 2: The amount of employment remuneration obtained by managers is an estimated amount calculated based on last year's actual distribution ratios and this year's proposed distribution of employee remuneration.

Note 3: "Net profit after tax" refers to the net profit after tax in the 2024 parent company-only financial report.

Note 4: Directors, the general manager, and the deputy general manager receive employee remuneration.

- (3) Analysis of the percentage of total compensation paid to the Company's directors, supervisors, general manager and vice general managers to net income from the Company and all consolidated entities in the past two fiscal years and description on correlation between compensation paid process and operating performance as well as future risks.

Table Analyzing Ratio of Total Remuneration to Net Profit After Tax

Unit: %

Title \ Item	2023		2024	
	The Company	All Companies in the Consolidated Financial Statement	The Company	All Companies in the Consolidated Financial Statement
Director and Independent Director	4.09	4.12	3.28	3.30
General Manager and Vice General Manager	12.98	12.98	6.06	6.06
Total	17.07	17.10	9.34	9.36

1. The Company's remuneration for Directors including Directors' compensation and Directors' remuneration and transportation allowances.
 - (1) Directors' compensation in accordance to Article 12 of the Company's Articles of Incorporation, which authorizes the Board of Directors to approve the compensation of directors based on their respective participation in the operation of the Company and value of contribution and with reference to the salary standard in the same industries.
 - (2) Directors' remuneration in accordance to Article 19 of the Articles of Incorporation, If the Company makes a profit for the year ("profit" referring to profit before tax, deducting distribution of employee remuneration and the director remuneration), and no more than 2% shall be set aside for director remuneration. However, if the Company still has accumulated losses, it shall reserve an advance amount to make up for losses. This remuneration is connected to the Company's operating performance. The internal board of directors' evaluation of the Company's performance for this year was completed in November 2024, and was presented to the Board of Directors next year, which including the evaluation of the performance of the entire Board of Directors, the members of the Board of Directors, and the members of the functional committees by means of a self-evaluation. The evaluation indicators are detailed information on the operation of the Board of Directors, and the weightings assigned are based on the extent of their participation and contribution to the Company's operation.
 - (3) Directors' transportation allowances are determined by the Board of Directors, and are different depending on whether or not a member of the Board of Directors is also an employee.
2. The remuneration of the Company's General Manager and Vice President consists of salary, employee remuneration and bonus. Among them, the basic salary paid on a monthly basis is fixed compensation, and the rest are variable compensation, which is connected to the operating performance.
 - (1) Basic salaries are paid in accordance with an individual's position, professional ability, and responsibilities, and with reference to the salary standard in the same industries.
 - (2) Employee remuneration in accordance to Article 19 of the Company's Articles of Incorporation, If the Company makes a profit for the year ("profit" referring to profit before tax, deducting distribution of employee remuneration and the director remuneration), and no less than 9% shall

be set aside for employee remuneration. However, if the Company still has accumulated losses, it shall reserve an advance amount to make up for losses. Employees' compensation may be distributed to employees who are controlled by or employees of the Company who meet certain conditions, which conditions are authorized to be determined by the Board of Directors or its authorized persons.

- (3) The remuneration of Managers includes salaries, employee compensation, and bonuses. Employee remuneration and bonus are variable compensation which highly correlated to the Company's overall operating performance and individual performance. Performance indicators include after-tax net profit margin, annual revenue achievement rate, operational safety management, and annual strategic priorities, and contributions to corporate sustainability (ESG) development and initiatives. Remuneration is also determined with reference to the compensation levels within the industry, and is subject to approval by the Board of Directors in accordance with the principles of distribution recommended by the Remuneration Committee.

3. Corporate Governance Status :

(1) The Operational Status of the Board of Directors

In 2024, the Board of Directors had 6 meetings (A), attendance of directors are as follow:

Title	Name	Actual Attendance 【B】	Delegated Attendance	Actual Attendance Rate(%) 【B/A】	Note
Chairman	Uholy Investment Co., Ltd. Representative: Jing Rong Tang	5	1	83.33	
Director	Uholy Investment Co., Ltd. Representative: Sherry Wu	6	0	100	
Director	Uholy Investment Co., Ltd. Representative: Steven Huang	6	0	100	
Director	Hung Che Shen	5	0	83.33	
Independent Director	Cheng Chung Hsieh	6	0	100	
Independent Director	Ming Fang Liang	6	0	100	
Independent Director	John Lin	6	0	100	
Independent Director	Jiin Shian Chen	4	0	100	Appointed on May 29,2024 and should attend 4 times.
Independent Director	Jim Wu	2	0	100	Stepped down on May 29,2024 and should attend 2 times.

Other matters to be recorded:

1. If any of the following situations occur in the operation of the Board of Directors, the date, session, and content of the proposal of the Board of Directors, as well as the opinions of all independent directors. The Company's handling of the opinions of its independent directors shall be clearly stated:

(1) Matters set forth in Article 14-3 of the Securities and Exchange Act:

Board of Directors	Proposal content and follow-up processing
The 14 th meeting of the 8 th term 2/27/2024	1. The effectiveness of and the statement on the "Internal Control System" for 2023 2. Determination of 2024 salary and remuneration for directors and managers. 3. Valuation of 2023 Inventory. 4. Assessment of 2024 financial report attesting CPA's independence and competence and professional fees of CPAs. 5. Proposal to lift the non-competition restrictions of directors (including independent directors).
Objections raised or opinions reserved by independent directors: None.	
The Company's handling of independent directors' opinions: None.	
Resolution: Motions (2) During this proposal's discussion, the directors with conflicts of interest explained their own conflicts of interest one by one in accordance with the law and recused themselves from participating in the discussion. As per the discussion regarding the chairman, the meeting chairman also the chairman Jing Rong Tang appointed the director Steven Huang as the acting meeting chairman. The proposal was passed accordingly without objection after the chairman and the acting meeting chairman had consulted with the remaining directors and independent directors in attendance. And motions (1) and (3) ~ (5) all directors in attendance agreed to pass the proposal.	
The 3 rd meeting of the 9 th term 8/7/2024	The Company's appointment of Internal audit officer.
Objections raised or opinions reserved by independent directors: None.	
The Company's handling of independent directors' opinions: None.	
Resolution: All directors in attendance agreed to pass the proposal	
The 4 th meeting of the 9 th term 11/6/2024	1. Revision of internal control and internal control systems, add the Sustainable information management. 2. Submission of the Company's annual audit work plan for 2025.
Objections raised or opinions reserved by independent directors: None.	
The Company's handling of independent directors' opinions: None.	
Resolution: All directors in attendance agreed to pass the proposal	

- (2) Except for the aforementioned matters, other resolutions made by the Board of Directors with objections raised or opinions reserved by independent directors that were recorded or came with written statements: None.
2. For the implementation of a recusal of directors from proposals due to conflicts of interest, the name of the director, the content of the proposal, the reason for recusal due to conflicts of interest, and the participation in the voting shall be clearly stated: Please refer to p.20, 1. (1).
3. TWSE/TPEX listed companies shall disclose information such as the evaluation cycle and period, evaluation scope, method, and evaluation content of the Board of Directors self (or peer) evaluation, and

fill in the implementation status of the Board of Directors evaluation: the Company completed the evaluation in November 2024, submitted it to the Board of Directors on February 27, 2025, and filed the performance evaluation results in the first quarter of 2025.

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content	Evaluation result
Carried out once each year	January 1, 2024 to December 31, 2024	Board of Directors	Internal self-evaluation	Participation level in company operations, improvement of the quality of board decision making, composition and structure of the Board of Directors, selection and appointment and continuing education of directors, internal control, etc.	agree
		Each member of the board	Self-evaluation by board members	Mastery of company goals and tasks, awareness of directors' duties and responsibilities, level of participation in company operations, internal relationship management and communication, director professionalism and continuing education, internal control, etc.	agree
		Audit Committee	Internal self-evaluation	Participation level in company operations, awareness of committee duties and responsibilities, improvement of committee decision quality, committee composition and member selection, internal control, etc.	agree
		Remuneration Committee	Internal self-evaluation	Participation level in company operations, awareness of committee duties and responsibilities, improvement of committee decision quality, committee composition and member selection, internal control, etc.	agree

■ Results of Performance evaluation: In 2024, the performance evaluation of the Board of Directors and functional committee members was conducted based on various assessment criteria. The evaluation results ranged between a score of 5 ("Strongly Agree") and 4 ("Agree"), indicating a general consensus on the effective operation of the evaluation indicators. The assessment concluded that the overall performance of the Board of Directors and functional committees followed corporate governance requirements, effectively strengthening Board functions and safeguarding shareholders' rights.

4. Goals (such as setting up an Audit Committee and improving information transparency) for strengthening the functions of the Board of Directors in the current year and the most recent year, and the evaluation of its implementation status:
 - (1) In terms of strengthening the functions of the Board of Directors and for the purpose of enhancing the supervisory functions of the Board of Directors. The Company has established an independent director system. Audit Committee and Remuneration Committee, the members of which are independent directors.
 - (2) The "Standard Operating Procedures for Handling Requests from Directors" have been formulated to assist directors in performing their duties and improve the effectiveness of the Board of Directors.
 - (3) In terms of enhancing the transparency of information, the Company has set up its "Investor Relations" and "Corporate Sustainability" in both Chinese and English on its company's website to provide information on the Company's finances, business, corporate governance, etc. The "Market Observation Post System" of the Taiwan Stock Exchange can also be linked to from the Investor Relations so as to facilitate investors' inquiries about the Company's important information in a timely manner.

(2) The Operational Status of the Audit Committee :

■The annual emphasis of work and the operational status of the Audit Committee:

The Audit Committee of the Company is composed of four independent directors. For the professional qualifications and experience of the members, please refer to Information Disclosure of Professional Qualifications of Directors (Including Independent Directors) and Independence of Independent Directors shown on page 8~10.

The Audit Committee meets at least once per quarter. All proposals set forth in Article 14-5 of the Securities and Exchange Act that require the approval of the Audit Committee are submitted to the Audit Committee for discussion. The Company's auditing unit also regularly reports the audit status to the Audit Committee.

In terms of the Audit Committee's operations this year, the main deliberation items include:

- ◆Fair presentation of financial statements
- ◆Assessment of independence and remuneration of certified public accountants
- ◆Revision of the Company's guidelines related to its internal control system
- ◆Compliance with relevant laws, regulations, and rules
- ◆Assessment of the effectiveness of the internal control system
- ◆Self-evaluation of the Audit Committee's performance evaluation
- ◆The appointment, dismissal, remuneration of certified public accountants
- ◆The appointment or dismissal of internal audit supervisors
- ◆Significant events

In 2024, the Audit Committee had 4 meetings (A), attendance of Independent Directors are as follow:

Title	Name	Actual Attendance(B)	Delegated Attendance	Actual Attendance Rate(%)(B/A)	Note
Independent Director	Cheng Chung Hsieh	4	0	100	Convener
Independent Director	Ming Fang Liang	4	0	100	
Independent Director	John Lin	4	0	100	
Independent Director	Jiin Shian Chen	2	0	100	Appointed on May 29,2024 and should attend 2 times.
Independent Director	Jim Wu	2	0	100	Stepped down on May 29,2024 and should attend 2 times.

Other matters to be recorded:

1. If any of the following situations occurs in the operation of the Audit Committee, the meeting date, session and proposal content of the Audit Committee, the content of objections raised, opinions reserved or major proposal items put forward by independent directors, resolutions of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be clearly stated:

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

Audit Committee	Proposal content and follow-up processing	Resolution items that have not been passed by the Audit Committee but have instead been consented to by two thirds or more of all the directors
The 11 th meeting of the 1 st term 2/27/2024	1. The effectiveness of and the statement on the “Internal Control System” for 2023. 2. Valuation of 2023 Inventory. 3. Approval of the 2023 business report and financial statements. 4. The Company’s earnings distribution plan for 2023. 5. Assessment of 2024 financial report attesting CPA's independence and competence and professional fees of CPAs.	None
Objections, reservations or major suggestion of Independent Director: None.		
Resolution of the Audit Committee: all members of the Audit Committee agreed to pass the proposal.		
The Company’s handling of the Audit Committee’s resolution: all directors in attendance agreed to pass the proposal.		
The 12 th meeting of the 1 st term 5/6/2024	Consolidated financial report for the first quarter of 2024.	None
Objections, reservations or major suggestion of Independent Director: None.		
Resolution of the Audit Committee: All members of the Audit Committee agreed to pass the proposal.		
The Company’s handling of the Audit Committee’s resolution: all directors in attendance agreed to pass the proposal.		
The 1 st meeting of the 2 nd term 8/7/2024	1. Consolidated financial report for the second quarter of 2024. 2. The Company's appointment of Internal audit officer.	None
Objections, reservations or major suggestion of Independent Director: None.		
Resolution of the Audit Committee: all members of the Audit Committee agreed to pass the proposal.		
The Company’s handling of the Audit Committee’s resolution: all directors in attendance agreed to pass the proposal.		
The 2 nd meeting of the 2 nd term 11/6/2024	1. Consolidated financial report for the third quarter of 2024. 2. Revision of internal control and internal control systems, add the Sustainable information management. 3. Submission of the Company’s annual audit work plan for 2025.	None
Objections, reservations or major suggestion of Independent Director: None.		
Resolution of the Audit Committee: all members of the Audit Committee agreed to pass the proposal.		
The Company’s handling of the Audit Committee’s resolution: all directors in attendance agreed to pass the proposal.		

(2) Apart from the aforementioned matters, other resolution items that have not been passed by the Audit Committee but have instead been approved by two thirds or more of all the directors: None.

(3) Performance Evaluation of the Audit Committee : Please refer to page 21.

2. With regard to the implementation status of the recusal of independent directors from proposals involving conflicts of interest, the name of the independent director, the content of the proposal, the reason for the recusal, and the participation in the voting shall be clearly stated: None.
3. Communication status between independent directors and internal audit supervisors and accountants (which shall include major events, methods, results, etc. of such communication carried out regarding the Company's finances and business conditions):

Date	Communication focus	Recommendations and results
2/27/2024	<p>Significant differences and adjusting entries in the consolidated financial report of 2023:</p> <ul style="list-style-type: none"> (1) Independence (2) Responsibilities of auditors in auditing financial reports. (3) Types of audit opinions issued (4) Scope of the audit (5) Audit findings (6) Recent inspections by regulatory authorities have identified significant internal control deficiencies and reminders for TPEX-listed companies (7) Communication of the firm's system of quality management and case resources (8) Summary of Standard on Auditing amendments recently (9) The main impact of the anticipated amendments to Standard on Auditing 600 "Special Considerations – Audits of Group Financial Statements" (10) Important accounting standards or interpretation letters, securities management laws and regulations, and updates on tax laws and regulations 	The independent directors had no objection and fully understood the implementation status of the internal audit and the audit status carried out by the accountants.
8/7/2024	<p>Significant differences and adjusting entries in the consolidated financial report for the second quarter of 2024:</p> <ul style="list-style-type: none"> (1) Independence (2) Responsibilities of reviewers in reviewing interim financial reports (3) Types of review conclusions issued (4) Scope of the review (5) Review findings (6) Summary of Standard on Auditing amendments recently (7) Other matters to be paid attention to (8) IFRS Sustainability Disclosure Standards implementation plan (9) Important accounting standards or interpretation letters, securities management laws and regulations, and updates on tax laws and regulations 	The independent directors had no objection and fully understood the implementation status of the internal audit and the audit status carried out by the accountants.

(3) Difference between the corporate governance implementation and the Corporate Governance Best

Practice Principles for TWSE/GTSM-Listed Companies and reasons:

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies ?	v		The Company has formulated its Corporate Governance Best Practice Principles and disclosed such developments on the “Market Observation Post System” (https://mops.twse.com.tw) and the Company’s website (https://www.eeti.com) for investors to make inquiries.	No Difference
II. Shareholding Structure & Shareholder’s Rights				
(1) Does the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations and implement based on the procedure?	v		In order to ensure the rights and interests of shareholders, it is staffed with the spokesperson and deputy spokesperson who are in charge of dealing with shareholders’ suggestions, questions or disputes and other matters; when holding a shareholders meeting, it follows the “Rules of Procedure for Shareholders meeting.”	No Difference
(2) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	v		In addition to analyzing the shareholding position based on the registry of shareholder after the registration of share transfer has been suspended, the Company also has a dedicated person in place to get the hang of the register of major shareholders and their ultimate controllers, and files the information on changes in shareholding of the Company’s insiders and major shareholders in accordance with laws and regulations.	No Difference

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(3) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	v		The Company has formulated its “Rules Governing Financial and Business Matters Between this Corporation and its Related Parties,” “Endorsement and Guarantee Operating Procedures,” “Lending of Funds Operating Procedures,” “Procedures for Acquisition or Disposal of Assets,” “Supervision and management of subsidiaries” and other relevant internal control systems so as to establish appropriate risk control mechanisms and firewalls. The Company has properly complied with such rules.	No Difference
(4) Does the Company establish internal rules against insiders trading with undisclosed information?	v		The Company has formulated its “Management Procedures for Preventing Insider Trading” and the “Ethical Corporate Management Operating Procedures and Code of Conduct” to prevent insider trading and protect the rights and interests of investors and the Company. The company has notified the directors (including independent directors) and Managers by email every month, they shall not disclose information within 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report. Before the announcement of the financial report for 2024, directors and insiders were notified to refrain from buying or selling company stocks a total of 4 times.	No Difference
III. Composition and Responsibilities of the Board of Directors				

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(1) Does the board of directors develop a diversified policy, specific management goals and implement its operation for the composition of its members?	v		<p>1. The Board of Directors of the Company consists of four directors and four independent directors. Their outstanding professional background and extensive experience include the fields of semiconductor industry, finance, business, law, and management.</p> <p>2. The specific management target of the diversity policy for the board members is expected to have one or more female director. At present, the Company has three female directors, accounting for 37.5% thereof; the directors with employee status account for 25% thereof; the independent directors account for 50% thereof; And two members of the Directors have a finance or accounting backgrounds. Among the board members, Five directors are over 60 years old, three directors are between 51 and 60 years old.</p> <p>3. The implementation status of board diversity. Please refer to page 11.</p>	No Difference
(2) Does the Company voluntarily establish other functional committees in addition to the remuneration committee and the audit committee?		v	In the future, the Company will gradually plan out and implement the policy according to regulatory requirements and operational needs of the Company.	Pending an evaluation.
(3) Does the Company establish a standard to measure the performance of the board of directors, and implement it annually? Is the result provided to the board of directors for the consideration of board of directors’ remuneration and nomination for renewal?	v		The Company formulated its “Guidelines for Performance Evaluation of the Board of Directors” and its evaluation method on August 6, 2020. The performance evaluation of the Board of Directors is carried out regularly every year, and the results of the performance evaluation are reported to the Board of Directors.	No Difference

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons									
	Yes	No	Abstract Illustration										
(4) Does the Company regularly evaluate the independence of CPAs?	v		<p>The Company evaluates the independence and competence of the certified public accountants at the board meeting every year based on the certified public accountant’s educational background and work experience, whether there are existing and potential conflicts of interest between the clients they currently provide attestation or other services and the Company, the certified public accountant’s attestation period, the commission status of non-audit services, the reasonableness of the annual audit service fee, whether there are direct or indirect interests therein or doubts about financial interests, and other aspects, and also obtains Audit Quality Indicators (AQIs) and the statement of independence from the KPMG.</p> <p>The results of the most recent annual were reported to the Board of Directors on February 27, 2024. The items evaluated by the certified public accountants are as follows:</p> <table><tr><th>Evaluation items</th><th>Evaluation result</th><th>Quality for Independence</th></tr><tr><td>To review the certified public accountants whether there are existing and potential conflicts of interest between the clients and vendors they currently provide attestation or other services and the Company.</td><td>No</td><td>Yes</td></tr><tr><td>Does the accountant's</td><td>No</td><td>Yes</td></tr></table>	Evaluation items	Evaluation result	Quality for Independence	To review the certified public accountants whether there are existing and potential conflicts of interest between the clients and vendors they currently provide attestation or other services and the Company.	No	Yes	Does the accountant's	No	Yes	No Difference
Evaluation items	Evaluation result	Quality for Independence											
To review the certified public accountants whether there are existing and potential conflicts of interest between the clients and vendors they currently provide attestation or other services and the Company.	No	Yes											
Does the accountant's	No	Yes											

Evaluation Item	Implementation Status					Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration			
			long tenure of the appointment affect their objective performance of the audits, thus decrease independence during the period of signatures.			
			Check the register of shareholder of the Company to determine whether the accountant is a member of the Company whether there are direct or indirect interests therein or doubts about financial interests.	No	Yes	
			Whether to obtain a statement of integrity, objectivity and independence of the financial statements issued by the accountants who have been entrusted with the certification of the financial statements.	Yes	Yes	
			To review the accountant's education experience and whether the accountant has relevant industry auditing experience in addition to professional knowledge and skills.	Yes	Yes	
IV. Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and has	v		The Corporate Governance Officer on May 4,2023 approved by the Board of Directors, who was assisted by the Chief Accounting Officer. The main duties including, proceed with the affairs			No Difference

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?			related to meetings of Board of Directors and shareholders' meetings in compliance with the laws, produce meeting minutes for the meetings of the Board of Directors and shareholders' meetings, assist the directors in complying with the laws and regulations, assist directors in taking office and continuing education, provide directors with information required for performing duties, report to the Board of Directors on findings as to whether the Independent Directors' qualifications at the time of nomination, election and during the term of office are in accordance with the relevant laws and regulations, handle the matters arising from changes in directors, other matters stipulated in the Company's Articles of Incorporation or contracts.	
V. Does the Company establish a communication channel and build a designated section on its website for stakeholders (includes but not limited to : shareholders, employees, customers and suppliers) and build a designated section on its website for stakeholders, as well as handle all the issues they care for in terms of corporate social responsibilities?	v		The Company has set up its Stakeholder Engagement on the “Market Observation Post System” and the Taiwan Stock Exchange and the Company’s corporate website, with the Company’s contact information posted thereon. If necessary, stakeholders may contact the Company at any time by email.	No Difference
VI. Does the Company entrusted a professional stock agency for shareholders affairs?	v		The Company has commissioned the Stock Transfer Agent Department of CTBC Bank to handle the various stock affairs and operations on behalf of the Company, formulated its “Management Procedures for Stock Affairs and Operations,” and assigned dedicated personnel to handle related matters.	No Difference
VII. Information Disclosure				

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(1) Does the Company have a corporate website that discloses information on both financial standings and the status of corporate governance?	v		The Company has set up an “Investor Relations” and “Corporate Sustainability” in both Chinese and English on its corporate website to provide information on the Company’s finances, business, and corporate governance, from which the “Market Observation Post System” of the Taiwan Stock Exchange can be linked to.	No Difference
(2) Does the Company have other information disclosure channels (that includes but not limited to: English website, designated disclosure personnel, spokesperson and webcasting investor conferences)?	v		The Company also set up a spokesperson’s e-mail box (public@eeti.com) on its website to collect investors’ suggestions or doubts and other matters, which will be handled respectively by the spokesperson, acting spokesperson, and dedicated person from the finance and accounting department according to the content thereof.	No Difference
(3) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year? Announce and report the first, second and third quarter financial reports as well as the operating status of each month before the prescribed deadline?		v	The Company currently files its the first, second and third quarter financial reports and monthly operating status according to the date stipulated in the “List of Matters to be Handled by TPEX Listed Companies”; The Company hasn’t announces and reports annual financial statements within two months after the end of each fiscal year.	Pending an evaluation.
VIII. Does the Company have other information for better understanding the Company’s corporate governance system (including but not limited to interests and rights of employees, care for employees, relation with investors, relation with suppliers, stakeholder’s rights, board of directors and supervisors’ continuous	v		(1) Employee rights: The Company ensures that employee rights are protected in accordance with the Labor Standards Act and related labor laws and regulations. Besides providing protected rights at work such as wages, working hours, leave entitlements, labor and health insurance, and retirement benefits, the Company also guarantees a safe working environment. (2) Employee care: The Company has	No Difference

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
education, risk management policies and measuring standards, customer policies, liability insurance for the Company’s directors and supervisors)?			<p>established an Employee Welfare Committee for facilitating the handling of welfare business, including wedding celebrations, funeral subsidies, birthday cash gifts, and more. Additionally, the Company organizes a variety of team-building activities, afternoon tea events, employee travel subsidies, year-end banquets, and other programs to foster emotional bonds and workplace harmony. Welfare measures such as maternity leave, paternity leave, one-day paid travel leave, employee health checkups, and employee banquet are also in place to promote employees' physical and mental well-being.</p> <p>(3) Investor relations: The Company has set up an “Investor Relations” and “Corporate Sustainability” in both Chinese and English on its corporate website to provide information on the Company’s finances, business, corporate governance, etc. There are also the spokesperson and acting spokesperson in place to ensure that information that may affect investors will be released fairly and timely.</p> <p>(4) Supplier relationship: The Company has always had a good relationship with suppliers.</p> <p>(5) Stakeholder rights: The Company has set up its Stakeholder Engagement on its website, with dedicated personnel handling various suggestions of stakeholders.</p> <p>(6) Status of director continuing education: The Company’s board members continue to participate in continuing education courses covering finance, risk management, business, commerce, accounting,</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>law, or corporate social responsibility, etc. related to corporate governance topics, and have obtained written certificates of studies issued by the designated continuing education institutions that are set forth in the table as shown in 【Note 1】 .</p> <p>(7) Implementation status of financial risk management policies and risk measurement standards:</p> <ol style="list-style-type: none"> 1.The Company has established appropriate policies, procedures and internal controls in accordance with relevant regulations. 2.The Company’s Board of Directors supervises how the management monitors comply with the Company’s risk management policies and procedures, and reviews the appropriateness of the Company’s risk management framework for the risks it faces. 3.Internal auditors prepare monthly audit reports according to the audit work plan and submit them to the Audit Committee for review, and participate in board meetings to make a report. 4.Please refer to the Company’s 2024 annual report on “V. Review and analysis and risk matters of financial status and financial performance.” <p>(8) Implementation status of client policies: the Company maintains a stable and sound relationship with its clients so as to create win-win situations.</p> <p>(9) Status of liability insurance taken out</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			for directors by the Company: The Company’s Articles of Incorporation stipulate that the Company may take out liability insurance for directors with the resolution of the Board of Directors. Since 2007, the Company has taken out liability insurance for all directors with the resolution of the Board of Directors at the end of each year, all directors of the Company have adopted a resolution of the board of directors to purchase liability insurance in the hope of controlling the Company’s operating risks. The status of liability insurance coverage for the most recent year and as of the date of publication of the annual report is set forth in the table as shown in 【Note 2】 .	

IX. Please specify the measures adopted by the Company to improve the items listed in the corporate governance review result from Taiwan Stock Exchange’s Corporate Governance Center and the improvement plans for items yet to be improved:

Content of evaluation indicators	Priority enhancement items and measures
Did the company hold the Annual General Shareholders’ Meeting before the end of May ?	The company has been convened the Annual General Shareholders' Meeting on May 29, 2024.
Has the Company been invited to hold (or hold by itself) at least two institutional investor conferences, a link to the twice complete audiovisual record of the conference, and the interval between the first and last institutional investor conferences of the year under evaluation were more than three months?	The Company was invited to attend the online investor conference on March 21, 2024 and November 14, 2024.

【Note 1】

Title	Name	Course title	Organizer	Date of continuing education	Hours of continuing education
Director	Jing Rong Tang	Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	3
Director	Sherry Wu	Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	3
Director	Steven Huang	Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	6
		Intelligence in Leadership: Pioneering a New Framework for AI Governance	Taiwan Institute of Directors	9/30/2024	
Director	Hung Che Shen	The Establishing Facts of Breach of Trust and Special Breach of Trust by Directors and Supervisors	Securities and Futures Institute	9/26/2024	3
Independent Director	Cheng Chung Hsieh	Opportunities and Challenges of Taiwan's Industry Transformation under Geopolitics – An Exclusive Analysis by PMI / NMI	Securities and Futures Institute	7/18/2024	6
		Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	
Independent Director	Ming Fang Liang	Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	6
		Developments in International Sustainability Disclosure Standards		10/22/2024	
Independent Director	John Lin	Corporate Governance and Securities Regulation	Accounting Research and Development Foundation	9/4/2024	6
		The Establishing Facts of Breach of Trust and Special Breach of Trust by Directors and Supervisors	Securities and Futures Institute	9/26/2024	
Independent Director	Jiin Shian Chen	Carbon Trading Mechanisms and Applications in Carbon Management	Securities and Futures Institute	8/13/2024	6
		Global Economic Outlook 2025	Securities and Futures Institute	11/12/2024	

【Note 2】

Serial number	The insured	Insurance company	Insured amount	Insurance period
1	All directors	Chung Kuo Insurance Co., Ltd.	US\$3,000,000	1/1/2024~1/1/2025
2	All directors	Chung Kuo Insurance Co., Ltd.	US\$3,000,000	1/1/2025~1/1/2026

(4) Disclose if any, on remuneration committee's formation, responsibilities and operational status

The purpose of the establishment of the Company's Remuneration Committee is to strengthen corporate governance and the functions of the Board of Directors. The scope of powers of the committee is to formulate and regularly review the Company's annual and long-term performance goals as well as the policies, systems, and standards and structures of compensation and remuneration for directors and managers. The Company regularly evaluates the achievement status of the performance goals of its directors and managers and combines the payment of compensation and remuneration with the operating performance of individuals and the Company, so as to attain the reasonableness of compensation and remuneration distribution as well as to attract and retain outstanding talents.

In terms of the Remuneration Committee's operations this year, the main deliberation items include:

- ◆ Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors and managerial officers of this Corporation.
- ◆ Periodically assessing the degree to which performance goals for the directors, supervisors, and managerial officers of this Corporation have been achieved, setting the types and amounts of their individual compensation based on the results of the reviews conducted in accordance with the performance assessment standards.
- ◆ Self-evaluation of the Remuneration Committee's performance evaluation.

Information on Members of the Remuneration Committee

March 31, 2025

<div style="display: flex; justify-content: space-between;"> Title Qualification </div>		Professional Qualification and Experience	Independency	Numbers of concurrently serving as member of the remuneration committee in other publically listed companies
Name				
Independent Director (convener)	Cheng Chung Hsieh	Please refer to page8~10 of this Annual Report for further information on professional qualifications and experiences and independency of directors.		0
Independent Director	John Lin			0
Independent Director	Jiin Shian Chen			2

Operational Status of the Remuneration Committee

1. There are currently three members in the Remuneration Committee
2. Term of the Committee: 2024.06.06~2027.05.28. 2 (A) meetings were launched in 2024, attendance of the members are as follows:

Title	Name	Actual Attendance (B)	Delegated Attendance	Actual Attendance Rate(%) (B/A)	Note
Convener	Cheng Chung Hsieh	2	-	100%	
Member	John Lin	1	-	100%	Appointed on June 6, 2024 and should attend 1 time.
Member	Jiin Shian Chen	1	-	100%	Appointed on June 6, 2024 and should attend 1 time.
Member	Ming Fang Liang	1	-	100%	Stepped down on May 29, 2024 and should attend 1 time.
Member	Jim Wu	1	-	100%	Stepped down on May 29, 2024 and should attend 1 time.

Other things to be Noted:

1. If the advice brought by the remuneration committee was not approved by the board of directors, date of the board's meeting, content, resolutions, and the handling of the opinions by the board of directors should be listed (if the formulated remuneration is better than that of the remuneration committees, reasons should be disclosed): None.
2. State the date of the meeting, the content of the resolution, opinion of all members and handling of all the opinions if there are any objections and or reservation by the member that has a record or written statement: None.
3. Recent meetings of the Remuneration Committee; contents, resolutions and the handling of the opinions of the Remuneration Committee by the Company:

Meeting Date	Content	Resolution	Handling of the opinions of the Remuneration Committee
The 6 th meeting of the 5 th term 5/6/2024	Regularly review the compensation and remuneration of directors and managers	The proposal was passed accordingly without objection after the chairman had consulted with all the attending committee members.	None
The 1 st meeting of the 6 th term 11/6/2024	Determination of the 2025 director and manager compensation and remuneration	(1) The chairman and independent director, Cheng Chung Hsieh, appointed the independent director, John Lin, as acting chairman explaining his own stakeholder relations in accordance with the law as well as recusing himself from	None

		<p>participating in the discussion and voting. The proposal was passed accordingly without objection after the acting chairman had consulted with all the attending committee members; The independent director, Mr. Lin, and the independent director, Ms. Chen, respectively explained their own stakeholder relations in accordance with the law and recused themselves from participating in the discussion and voting. The proposal was passed accordingly without objection after the chairman had consulted with the remaining committee members in attendance.</p> <p>(2) The individual salary caps for managers in 2025 will continue to be extended. The proposal was passed accordingly without objection after the chairman had consulted with all the attending committee members.</p>	
4. Performance Evaluation of the Remuneration Committee : Please refer to page 21.			

Note:

- (1) If a member of the remuneration committee resigned before the end of the year, the date of resignation shall be indicated in the column. The actual attendance rate (%) shall be calculated based on the number of meetings of the remuneration committee, and the actual number of attendance during the term of office.
- (2) Before the end of the year, if there is a re-election of the remuneration committee, the new and old members of the remuneration committee shall be filled in, and the remarks column should indicate the old, new or re-appointed and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings held by the remuneration committee and the number of actual attendance during the term of office.

(5) Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
I. Does the Company establish and disclose the Governance Structure to Promote Sustainable Development with designated management-positioned personnel in charge?	v		<p>(1) The company established the " ESG Sustainability Group " in 2024, with the "Code of Practice for Sustainable Development of Listed and OTC Listed Companies" and "Task Force on Climate-related Financial Disclosures (TCFD)" proposed by G20 member states, SDGs, With the relevant regulations of GRI and SASB as the goal, we will implement the company's measures for the supervision and governance of climate change-related risks, and entrust a professional consulting firm to provide guidance.</p> <p>(2) The company reported to the Board of Directors on November 6, 2024, regarding the implementation of ESG.</p> <p>(3) The Company are continue to control the greenhouse gas inventory and disclosure schedule according to the “Sustainable Development Roadmap for TWSE/TPEX Listed Companies” issued by the competent authority, which will be reported to the Board of Directors on a quarterly basis.</p>	No Difference
II. Does the Company conducts risk assessments on environmental, social and corporate governance issues related to the company’s operations in accordance with the materiality principle and formulates relevant risk management policies or strategies?	v		<p>1.Principle of Materiality: In 2024, our company established the most significant topics and principles for sustainable development, defining nine key directions:</p> <p>(1) Product Responsibility and Safety</p> <p>(2) Customer Service</p> <p>(3) Business Ethics and Integrity</p>	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>(4) Economic Performance (5) Corporate Governance and Transparency (6) Regulatory Compliance (7) Occupational Health and Safety (8) Procurement Practices (9) Labor Relations / Employer-Employee Relations</p> <p>In 2025, we will continue optimizing our plans based on these directions to ensure the sustainable development of the company, society, and the environment.</p> <p>2. Environmental protection: The Company has fully introduced the non-hazardous substance manufacturing process and introduced energy-saving design (low energy consumption) into the products developed successively, so as to be synchronized with global advanced green products that are energy-saving, carbon-reducing and non-hazardous, as well as to make the control and management of related hazardous substances more perfect at the same time.</p> <p>3. Social and corporate governance: To safeguard shareholders' rights and interests, strengthen the structure and operation of the board of directors, enhance information transparency, respect the rights and interests of stakeholders, and uphold social welfare, the Company has formulated the “Sustainable Development Best Practice Principles” and “Ethical Corporate Management Best Practice Principles” aiming at safeguarding shareholder</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>equity, strengthening the structure and operation of the Board of Directors, improving information transparency, emphasizing the rights and interests of stakeholders, safeguarding social welfare, etc. so as to encourage employees to participate in social welfare activities. It has also set up the “Investor Relations” and “Corporate Sustainability” on the Company’s website, with the content including “Corporate Governance,” “Social Welfare,” “Human Rights Policy,” “Environmental Protection,” “Stakeholder Engagement,” “Friendly Workplace” so as to facilitate shareholders’ better understanding of the operation and financial status of the Company’s Board of Directors, thereby performing corporate governance and practicing sustainable corporate development.</p> <p>4. The Company has established appropriate policies, procedures and internal controls in accordance with relevant regulations. Nevertheless, the level of dependency on informatization has increased in recent years. With regard to cyber security and protection confidential information, the information security risk assessment and analysis as well as response measures and other important risk assessment matters have been disclosed in the annual report.</p>	
III. Environmental Issues				

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
(1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	v		Our Company specializes in the design and development of chips, with all manufacturing processes outsourced. We are not directly involved in production activities. Instead, our operations only include warehousing, product testing, packaging, and simple assembly. Consequently, the Company does not cause pollution issues such as wastewater discharge, gas emissions, or noise. After evaluation, the Company determined that ISO 14001 Environmental Management System is not applicable. To establish an appropriate environmental management system, the Company has implemented the HSF Management, which mandates that all raw materials, finished products, and auxiliary materials used by suppliers comply with environmental requirements such as EU RoHS, REACH SVHC, and Packaging Directive. This demonstrates the Company's environmental sustainability commitment.	No Difference
(2) Does the Company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	v		In order to improve the utilization efficiency of various resources, the Company has set up a resource recycling area dedicated to maintaining the earth's environmental resources and protecting environmental sanitation, so as to reduce the impact on the environment.	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
(3) Does the Company assess the potential risks and opportunities of climate change on its present and future operation and take measures to respond to climate-related issues?	v		The Company has fully introduced a hazardous substance free manufacturing process, and has introduced energy-saving designs (low energy consumption) into the products it has developed successively, so as to be synchronized with global advanced green products that are energy-saving, carbon-reducing and non-hazardous, as well as to make the control and management of related hazardous substances more perfect at the same time. The Climate-related information, please refer to page51-57, Note 1.	No Difference
(4) Does the Company conduct assessment on greenhouse gas, water consumption and waste for the last two years, and establish company strategies for energy conservation and carbon reduction, greenhouse gas reduction, water saving and waste management?	v		The Company has compiled statistics on greenhouse gas emissions, water consumption, and total weight of waste. Please refer to the Sustainability Report compiled by the end of August 2025.	No Difference
IV. Social Issues				
(1) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	v		The Company adheres to the Labor Standards Act and other relevant labor regulations, while aligning with the principles of international conventions on human rights to actively safeguard employees' fundamental human rights. To ensure the effective implementation of these rights, the Company has established relevant management policies and procedures and undertaken the following measures: 1. Human Rights Assessment and Risk Management: The	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>Company conducts regular human rights risk assessments to identify potential risks that may affect employee rights.</p> <p>2. Employee Feedback Mechanisms: Dedicated email addresses and designated physical suggestion boxes are available for employees to provide feedback.</p> <p>3. Prevention of Sexual Harassment: A Sexual Harassment Complaints Committee has been established to prevent and address sexual harassment incidents. Relevant policies and procedures are outlined on the Company’s intranet, bulletin boards, and work regulations. The Company has also implemented comprehensive procedures for the investigation and management of sexual harassment complaints.</p> <p>4. Education and Training: Regular training programs on human rights and sexual harassment prevention are conducted to enhance employees' awareness of human rights protection and gender equality in the workplace. These initiatives promote respect for personal dignity and fairness in the work environment.</p> <p>5. 2024 internal education and training courses were arranged for a total of 157 attendances and a total of 157 hours.</p>	
(2) Does the Company formulate and implement reasonable employee benefits measures (including remuneration, vacation and other benefits), and appropriately reflect operating performance or	v		<p>1. The company's employee compensation system consists of fixed compensation and variable compensation, including:</p> <p>(1) Fixed Compensation Determination</p>	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
results in employee compensation?			<p>Base salaries are determined based on position and professional expertise with reference to industry salary standards. Additionally, salary adjustments and promotions are made according to internal performance evaluations.</p> <p>(2) Variable Compensation Structure</p> <p>Employee remuneration in accordance to Article 19 of the Company's Articles of Incorporation, If the Company makes a profit for the year (“profit” referring to profit before tax, deducting distribution of employee remuneration and the director remuneration), and no less than 9% shall be set aside for employee remuneration. The Company conducts employee performance evaluations based on assessment criteria, which include work objectives, professional skills, job performance, ethical conduct, etc. Employee bonuses and compensation are awarded based on the Company's annual operational results and individual performance assessments. This variable compensation is positively correlated with the Company's business performance, ensuring that employees share in the Company’s success while motivating them to enhance their work performance.</p> <p>(3) Compensation Policy Objectives</p> <p>By combining a reasonable base salary with variable compensation, the Company aims to retain talent, enhance employee motivation and</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>productivity. Employees can perceive a strong connection between their compensation and the Company's performance, which strengthens their loyalty and commitment to work. This approach secures a stable workforce for the Company's long-term development.</p> <p>2. The Company provides welfare benefits such as regular health checkups, health lectures, provides one-day paid travel leave, and employee warfare committee activities so as to help employees improve their physical and mental health. In addition, they are provided not based on gender, differential treatment or any other form of discrimination. In 2024, the female employees accounted for 38% on average, while the female supervisors accounted for 23% on average, reflecting the Company's commitment to promoting workplace gender equality and diversity.</p>	
(3) Does the Company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?	v		<p>In accordance with legal requirements and operational needs, the Company is committed to protecting employees' physical and mental well-being by providing a safe and healthy work environment. Specific measures and implementation outcomes for 2024 are as follows:</p> <p>1. Occupational Safety and Health Personnel: The Company employs part-time occupational safety and health personnel to oversee and promote the implementation of safety and health policies.</p> <p>2. Health Checkups: Comprehensive employee health checkups are conducted at least once every two years to</p>	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>ensure the well-being of all employees.</p> <p>3. Regular on-site services by physicians and nurses: Employees are categorized based on health checkup results, with focused health consultations and follow-up for medium- and high-risk groups. Recommendations for suitable work assignments are made as part of preventive health measures. This approach aims to detect potential health risks early and address them proactively. In addition, the Company provides “Breastfeeding Support Rooms” for maternity protection. Furthermore, at least two healthcare-related emails are sent to employees every year.</p> <p>4. Three air quality monitoring devices are installed in office areas, supplemented by indoor air exhaust systems to reduce carbon dioxide levels and improve air quality indoors.</p> <p>5. At least one workplace safety and health promotion training sessions are held annually. In 2024, there were zero reported cases of occupational injuries resulting in disability at Company sites.</p> <p>6. Functional emergency response teams are established in each area to handle emergencies or accidents. Additionally, the Company collaborates with the building’s management center for annual fire inspections and for public safety checks every other year. In 2024, there were zero fire incidents.</p> <p>7. Two Automated External</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons									
	Yes	No	Abstract Illustration										
			Defibrillators (AEDs) have been installed, and all employees have undergone CPR and AED training to enhance emergency response readiness.										
(4) Does the Company provide its employees with career development and training sessions?	v		<p>We have had also formulated the Education and Training Management Procedures; and the Human Resources and General Affairs Department is in charge of planning and implementing annual employee education and training, including internal training and external training courses.</p> <p>The statistics on attendance in terms of persons and number of hours for employee education and training over the past two years are as follows:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Persons Trained</th> <th>Attendance Hours</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>923</td> <td>2157</td> </tr> <tr> <td>2023</td> <td>864</td> <td>1142</td> </tr> </tbody> </table> <p>In addition to those who are required to be trained in accordance with relevant laws and regulations, in order to improve the quality of human resources and strengthen the overall English proficiency, the Company has formulated the “Education and Training Management Guidelines” and the “English Proficiency Reward Guidelines” to encourage employees to participate in various training courses and technical seminars Curriculum and technical seminars so as to establish effective career development and cultivation systems for employees.</p> <p>The total number of 1 application for English ability incentive awards in 2024.</p>	Year	Persons Trained	Attendance Hours	2024	923	2157	2023	864	1142	No Difference
Year	Persons Trained	Attendance Hours											
2024	923	2157											
2023	864	1142											

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
(5) Does the Company complies with relevant regulations and international standards on the health and safety of customers, customer privacy, marketing and labeling of products and services, and formulates relevant policies and procedures to protect consumer rights and handling complaints?	v		The Company has formulated the “Client Complaint Handling Operational Guidelines” and established a client-oriented quality system so as to achieve the objective of sustainable business operation. The Company also conducts client satisfaction surveys every year, and uses the results of such surveys as reference for setting annual goals. The Company’s marketing and labeling of products and services are all in compliance with relevant laws and regulations as well as international standards.	No Difference
(6) Does the Company formulated and implement supplier management policy, requiring suppliers to follow relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights?	v		At present, the Company is implementing controls and restricts the use of hazardous substances free (RoHS / REACH and other substances) for supplies it has dealings with, and conducts investigations when the controlled substance is added thereto. The Company has formulated the “Supplier Management Procedure” to ensure that suppliers comply with the Company’s rules, also requiring suppliers to provide the “HSF Guarantee Letter,” “Declaration of Minerals Conflict Free,” “RMI_CMRT Survey,” etc. Subject to the supplier on-site evaluation operational process, in case of major deficiencies found and incompetent suppliers, the cooperation opportunity will be suspended until the supplier has improved the deficiency item before transactions may be resumed. The Company conducts supplier assessments on quality, delivery time, level of cooperation and HSF of suppliers once a year, and determines the level of subsequent dealings with suppliers according to the rating	No Difference

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			based on such assessment results.	
V. Does the Company compile corporate sustainability reports or reports that disclose the Company’s non-financial information based on international CSR compiling standard or guidelines? Does the report accredited from accreditation agency or third-party verification organization?		v	The 2024 corporate sustainability reports will be compiled from 2025.	In the future, a corporate sustainability reports will be compiled in accordance with the regulations of the competent authorities.
<p>VI. If the Company makes its own sustainable development principles according to the Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies, please state the differences:</p> <p>The “Sustainable Development Best Practice Principles” has been formulated by the Company based on the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” the operation of which is not significantly different from such principles.</p> <p>VII. Any other important information that helps to understand the conduct of corporate social responsibility:</p> <p>The company is dedicated to promoting sustainable development and giving back to society through various initiatives. We actively support disadvantaged groups by providing resources, financial aid, and encouraging employees to participate in public welfare activities, transforming care and compassion into tangible actions. This embodies our commitment to corporate social responsibility.</p> <p>■Participation in the “Old Shoes Save Lives” campaign</p> <p>EETI takes part in the “Old Shoes Save Lives” campaign organized by the Step30 International Ministries 2 to 4 times annually by collecting our colleagues’ old clothes, old flat bottom shoes and old bags that can accommodate A4 size documents. These efforts ensure employees contribute to meaningful causes through practical actions.</p> <p>■Par Supporting the “Syin-Lu Social Welfare Foundation”</p> <p>In 2024, we procured high-quality eco-friendly rolling paper pens from the Syin-Lu Welfare Foundation's sheltered workshop to use as giveaways at international exhibitions. These pens not only are functional and environmentally friendly but also represent our support and care for disadvantaged groups.</p> <p>■Encouraging Employee Participation in Charity Work</p> <p>Since 2021, the Company has encouraged employees to participate in donations organized by Holy Stone foundation, offering convenient channels for contributions. This initiative has gained employee support and participation. Through regular monthly donations, we have established long-term support for social welfare. As of this year, the cumulative total of donations has reached NT\$391,680. Employees are also encouraged to make small but impactful contributions in their daily work, furthering the Company's social impact.</p>				

Note 1: Climate-related information

1. Implementation of climate-related information

Item	Implementation status
<p>1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.</p>	<p>In order to strengthen climate-related risk management, the "ESG Sustainability Group" was established in 2024, in compliance with the "Code of Practice for Sustainable Development of Listed and TWSE/TPEX Listed Companies" and "Task Force on Climate-related Financial Disclosures (TCFD)" proposed by G20 member states, SDGs, With the relevant regulations of GRI and SASB as the goal, we will implement the company's measures for the supervision and governance of climate change-related risks, and entrust a professional consulting firm to provide guidance.</p> <p>We will continue to pay attention to and respond to global sustainability issues, and strive to make profits in our business operations, while also achieving the goal of protecting the earth's environment and sustainable development. Reduce the use of hazardous substances through product design and development, and require suppliers to provide raw materials that meet green environmental protection to reduce the impact on the environment and fulfill social responsibility.</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).</p>	<p>The company's greenhouse gas emissions check has been tutored by a consulting firm in year 2024, and has begun to prepare for the introduction of "ISO 14064-1 Greenhouse Gas Inventory and Verification" project. In accordance with the action plan for the sustainable development of listed companies issued by the FSC and in accordance with the requirements of the "Operating Regulations for the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies" issued by the FSC, the 2024 annual sustainability report shall be prepared starting from 2025. In 2024, the Company also began to receive guidance from consulting firms, established an ESG Sustainability Group, and reported its progress to the Board of Directors annually. The Company identifies climate risks and opportunities, and formulates response measures and strategies based on long-term and short-term goals.</p> <p>Short-term goal:</p> <p>1. According to the impact of business activities, the company intends to formulate the company's energy conservation and</p>

Item	Implementation status
	<p>carbon reduction strategy, and promote various energy-saving measures, such as turning off lights and paperless operations, to reduce the impact of the company's operations on the natural environment. Conduct a carbon inventory in accordance with ISO 14064-1 to review the effectiveness of implementation.</p> <p>2. Design new ICs with low driving voltage, reducing the mask manufacturing process of wafer foundries and carbon emissions. The company has designed a series of products in 2023 and put them into mass production in 2024 to achieve the purpose of carbon reduction.</p> <p>Medium- and long-term goals:</p> <p>In line with the national policy schedule, we will achieve the national carbon reduction target - "the planned target of reducing greenhouse gas emissions by 2050 to less than 50% of greenhouse gas emissions in 2005".</p> <p>Potential risks and opportunities of climate change to the Company :</p> <p>Physical Risks</p> <p>The instability of air quality, high ultraviolet radiation, the aggravation of high and low temperature differences, and the increase in the frequency of earthquakes caused by the normalization of extreme weather caused by climate change.</p> <p>There are risks such as the deterioration of the working environment of employees inside or outside the company, the increase in the company's power consumption, the durability of products, the stability of product electrical characteristics, the improvement of environmental protection and quality standards required by customers, and the degree of connection between the company's hardware equipment and safety.</p> <p>Climate Change Aspects and Opportunities As carbon management and climate change issues have become a trend, through various records such as carbon footprint and greenhouse gas emissions, we can understand the carbon dioxide generated in the manufacturing process of products, and then set carbon reduction targets.</p> <p>The development of energy-saving and green products will</p>

Item	Implementation status
	<p>increase the added value of products, enhance competitiveness, and fulfill the company's responsibility to the environment.</p> <p>EETI indirectly increases the Company's operational risks and increases the Company's operating costs due to the increased uncertain risks caused by climate change, which may lead to equipment damage, power outage, and damage to customers' finances or businesses.</p> <p>Our Company's climate change or greenhouse gas management strategies are briefly described as follows:</p> <p>(1) Carbon dioxide emissions from electricity supplied by Taipower are the main source of greenhouse gas emissions of the Company, so the relevant energy conservation and carbon reduction plans will focus on power conservation. Improving assembly efficiency, continuing to replace energy-saving lamps and lanterns in 2024, designing products with simplified manufacturing processes, setting up air quality monitoring instruments in the office, and participating in improving their own transportation, living and working habits.</p> <p>(2) The company has set IECQ QC080000 hazardous substance control specifications for suppliers, and suppliers are requested to comply with them.</p> <p>(3) In response to natural disasters that may be caused by extreme weather, the information department has equipped an uninterruptible power system, a redundant server and an off-site redundant server system for regular backup to provide data recovery and system backtracking in the event of a disaster. Establish redundancy at all levels, and when a single component fails, the redundancy device will automatically switch to ensure the continuous operation of the whole system.</p> <p>(4) It is proposed to incorporate greenhouse gas management issues into ISO external environmental issues and the needs and expectations of stakeholders for assessment and review.</p> <p>(5) It is proposed to formulate relevant air and water management measures in accordance with the relevant ISO operation management measures to effectively manage and reduce the environmental loading.</p>
3. Describe the financial impact of	In order to properly manage extreme weather events, the

Item	Implementation status	
extreme weather events and transition actions.	Company intends to reduce the impact of climate risk factors on its operations through changes in its business strategy. In view of the extreme weather risks currently faced by the Company, in the location of the headquarters in Taiwan, the financial and personnel losses caused by the strong earthquake are mainly the Company's information systems, and all the information systems of the Company have been equipped with remote backup systems, and personnel working remotely also have a ready-made mechanism to respond.	
4. Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	Identification and assessment of climate risks	EETI intends to collect the future climate development trends of external markets, regulations, technologies and entities by the ESG Sustainability Group, list the climate risks and opportunities that the Company may face, and identify major climate risks and opportunities after considering the degree of impact and the likelihood of occurrence.
	processes in the management of climate-related risks	EETI intends to identify the main risks and discuss relevant countermeasures with the Company's various institutions after the ESG Sustainability Group will report to the Board of Directors.
	How the process of identifying, assessing and managing climate-related risks is integrated into the company's overall risk management system	The Company intends to incorporate climate change into major issues and key major risk projects for corporate sustainable development, implement risk management plans, and plan response measures in terms of operation, product and supply chain management. Continue to improve the integration of environmental and climate change risk management and management aspects and the overall risk management system of the

Item	Implementation status	
		enterprise.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	The Company intends to evaluate the TCFD's goal of quantifying climate risks, with reference to the industrial risk assessment and economic situation analysis issued by domestic and foreign institutions. It is still in the planning stage.	
6. If there is a transition plan to address and manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	Our company has been an IC design company, and its business model has a relatively small impact on climate change and carbon emissions, and there is no need to evaluate and transform the company.	
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	In order to comply with the international trend of carbon reduction and respond to the concept of scientific carbon reduction and carbon rights are valuable, the Company will evaluate the basis of internal carbon pricing feasibility after the data is obtained from the implementation of ISO 14064-1.	
8. If climate-related targets are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made each year should be stated. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be exchanged should be stated.	It plans to use the third-party verification of carbon emissions in the ISO 14064-1 standard to determine carbon reduction credits.	

Item	Implementation status												
9. Greenhouse Gas Inventory and Assurance and Reduction Targets, Strategies and Specific Action Plans (Fill in 1-1 and 1-2 separately).	<p>At the United Nations Climate Summit (COP 25) in 2015, the Paris Climate Agreement was adopted, and 171 countries signed a joint effort to curb the trend of global warming, reaching the goal of limiting the global temperature increase to 1.5°C~2°C by the end of this century to mitigate the impact of extreme climate change. Climate change has become a global concern, and it is an unavoidable challenge for the company, which will have a direct or indirect impact. In response to the national carbon reduction policy and the global trend of climate risk, the company has started to implement the relevant management measures for greenhouse gas inventory according to ISO 14064-1, which will be used as the greenhouse gas inventory standard required for the Company's future sustainability report.</p> <p>At present, the following parts have been implemented:</p> <table><tr><th>Item</th><th>Target of Goal</th><th>Responding Plan</th></tr><tr><td>Compliance with regulation</td><td>ISO 14064 carbon emission inspection</td><td>Plan and draw up a plan to check greenhouse gas emissions.</td></tr><tr><td>Disaster caused by nature</td><td>Disruption or damage to information systems as a result of natural disasters</td><td>Establish an information security business continuity policy to mitigate the impact of natural disasters.</td></tr><tr><td>Others</td><td>Stakeholders are concerned about the issue</td><td>Establish a green procurement IECQ QC080000 for suppliers; Participate in the promotion of relevant energy-saving programs by the competent authorities.</td></tr></table>	Item	Target of Goal	Responding Plan	Compliance with regulation	ISO 14064 carbon emission inspection	Plan and draw up a plan to check greenhouse gas emissions.	Disaster caused by nature	Disruption or damage to information systems as a result of natural disasters	Establish an information security business continuity policy to mitigate the impact of natural disasters.	Others	Stakeholders are concerned about the issue	Establish a green procurement IECQ QC080000 for suppliers; Participate in the promotion of relevant energy-saving programs by the competent authorities.
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Others	Stakeholders are concerned about the issue	Establish a green procurement IECQ QC080000 for suppliers; Participate in the promotion of relevant energy-saving programs by the competent authorities.											

1-1 Greenhouse Gas Inventory and Assurance Situation of the Company for the most recent two years.

1-1-1 Greenhouse Gas Inventory Information

The greenhouse gas emissions (tons of CO ₂ e), intensity (tons of CO ₂ e per million), and data coverage for the most recent two years.																	
Greenhouse Gas Inventory Results :																	
<table border="1"> <tr> <th>Year</th><th>2023</th><th>2024</th></tr> <tr> <td>Item</td><td></td><td></td></tr> <tr> <td>Scope 1 (Category 1)</td><td>11.2410</td><td>10.6183</td></tr> <tr> <td>Scope 2 (Category 2)</td><td>248.7838</td><td>246.2931</td></tr> <tr> <td>Scope 3 (Category 3-6)</td><td>297.4858</td><td>260.4554</td></tr> </table>	Year	2023	2024	Item			Scope 1 (Category 1)	11.2410	10.6183	Scope 2 (Category 2)	248.7838	246.2931	Scope 3 (Category 3-6)	297.4858	260.4554		
Year	2023	2024															
Item																	
Scope 1 (Category 1)	11.2410	10.6183															
Scope 2 (Category 2)	248.7838	246.2931															
Scope 3 (Category 3-6)	297.4858	260.4554															
Note1 : Coverage of statistical data: all office areas and factory areas of the Company.																	
Note2 : The data above are results from self-inventory and have not yet been third-party certified.																	

1-1-2 Greenhouse Gas Inventory and Assurance Situation

A description of the state of assurance for the two most recent years ended on the date of the publication of the annual report, including the assurance scope, the assurance agency, the assurance criteria and the assurance opinion.
N/A

1-2 Greenhouse Gas Reduction Targets, Strategies and Specific Action Plans

A Describe the base year of Greenhouse Gas reduction and data, reduction targets, strategies and specific action plans and the achievement of reduction targets.
N/A

(6) Difference from Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and reasons

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
I. Establishment of Ethical Corporate Management Policies and Programs				
(1) Does the Company formulate ethical corporate management policy that approved by the board of directors, and declares its policies and procedures in its guidelines and external documents, as well as the commitment from its board and top executive to implement the policies?	v		In order to establish a corporate culture of ethical corporate management and its sound development, the Company has formulated the “Ethical Corporate Management Best Practice Principles” and the “Code of Ethical Conduct” for the Board of Directors and management to comply with. All Directors, including Independent Directors, have signed the Declaration of Compliance with the Integrity Management Policy, achieving a 100% signing rate.	No Difference
(2) Has the Company established an evaluation mechanism to assess the unethical conducts risk, and regularly analyzes and evaluates business activities with high potential unethical conducts, and formulates a precaution plan which at least covered listed activities stated in Article 2, Paragraph 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies?	v		(2) and (3) The Company adheres to the spirit of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, upholds a business attitude of honesty and integrity, and actively applies such principles and attitudes in the corporate culture. In addition, the operating procedures, code of conduct, as well as disciplinary and appeal systems for violations are clearly stipulated in writing.	No Difference
(3) Does the Company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, and the commitment to implement the policies, and review the policy regularly?	v			

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
II. Fulfill Operations Integrity Policy				
(1) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	v		The Company carefully selects its suppliers, confirms whether the transaction counterparty has a record of dishonest conduct through the Company's database in advance when engaging in transactions and purchases, and clearly stipulates the ethical conduct clause in the business contract.	No Difference
(2) Does the Company establish an exclusive dedicated unit supervised by the Board in charge of corporate integrity, and regularly (at least once a year) report to the board of directors about the implementation of ethical corporate management policy and the plan against unethical conducts?	v		<p>The Board of Directors has authorized the President's Office as the dedicated unit for promoting integrity management. On November 6, 2024, the implementation status was reported to the Board. The implementation status of integrity management for 2024 are as follows:</p> <ol style="list-style-type: none"> 1. To foster a corporate culture of integrity management and ensure sound operational development, the Board of Directors has approved the Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, and the Code of Ethical Conduct. These policies are disclosed on the Company's website under the Corporate Sustainability section. 2. In adherence to the Ethical Corporate Management Best Practice Principles, the Company upholds a business philosophy of integrity and transparency. Regular updates are made to the Company's bilingual website, disclosing corporate profiles, essential information, and financial data. Additionally, information is 	No Difference

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			<p>disclosed promptly on the Market Observation Post System, ensuring alignment with corporate governance practices and helping investors, employees, and suppliers understand the Company's commitment to ethical business practices.</p> <p>3. If any Director (including Independent Directors) or a juristic person represented by a Director is an interested party with respect to any agenda item proposed by the Board of Directors or functional committees, the Director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company, the Director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another Director's proxy to exercise voting rights on that matter.</p> <p>4. To implement integrity management, the Company has established robust accounting and internal control systems. The internal audit unit formulates audit plans based on risk assessments and examines adherence to anti-corruption practices. As of 2024, internal audits revealed no irregularities.</p> <p>5. At least one annual legal seminar is conducted for employees, covering topics such as ethical management, human rights policies, and insider trading prevention.</p>	

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			<p>These initiatives enhance employees' legal knowledge, reinforce ethical practices, and mitigate operational risks.</p> <p>6. In line with the Procedures for Ethical Management and Guidelines for Conduct, the company has established a clear whistleblowing and reward system to actively prevent unethical behavior. As of 2024, no whistleblowing cases have been reported.</p> <p>7. External stakeholders can report concerns via email through the "Stakeholder Engagement" on the company website. Internally, designated suggestion boxes and email channels are available for employees to report issues. A dedicated team handles these matters. As of 2024, no illegal or unethical complaints have been received.</p> <p>8. The Company's internal control system includes Procedures for Preventing Insider Trading. Directors, Managers, and employees are prohibited from disclosing significant internal information to unauthorized parties, thereby preventing insider trading. As of 2024, no insider trading incidents have occurred.</p> <p>9. All Directors, including Independent Directors, have signed the Declaration of Compliance with the Integrity Management Policy, achieving a 100% signing rate.</p>	
(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels and implement it?	v		The Company stipulates the "Rules of Procedure for Board of Directors Meetings" and "Ethical Corporate Management Best Practice Principles" that: a	No Difference

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			director may make a statement and answer an inquiry for matters involving conflicts of interest with him/herself or the juristic person he/she represents where it may cause damage to the interests of the Company, but shall not participate in discussions and voting in such regard; he/she shall recuse him/herself during such discussions and voting and shall not exercise his/her voting rights on behalf of other directors either. Employees and the Company can fully communicate through departmental meetings or employee suggestion boxes.	
(4) Has the Company established effective system for both accounting and internal control to facilitate ethical corporate management, and audit the implementation of policies of preventing unethical conduct, either by internal auditors or CPAs on a regular basis?	v		<p>The Company has set up an effective accounting system and a dedicated accounting unit. The financial reports are all audited by certified public accountants to ensure the fairness of the financial statements. In addition, the Company has the internal audit supervisor and acting auditor in place. The internal audit is an organization subordinated to the Board of Directors. Its operational and audit status:</p> <p>1. It properly implements the audit according to the audit work plan every month and prepares an audit report, which will be submitted to each member of the Audit Committee for review before the end of the next month after the completion of the audit items. For deficiency and abnormal items, it immediately makes a report to be submitted and notified of to each member of the Audit Committee, and makes a follow-up report on a quarterly basis until the improvement has been made. The audit</p>	No Difference

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			<p>supervisor participates in the board meeting to make a report to the Board of Directors.</p> <p>2. After the end of each year, each unit is requested to check the internal control of the previous year by itself, and the audit supervisor will conduct a review thereon, which after approval by the Audit Committee will be used as the basis for the Board of Directors to issue the "Statement of Internal Control System," uploaded to the Market Observation Post System and included in the Company's annual report after approval by the Board of Directors.</p>	
(5) Does the Company regularly hold internal and external educational trainings on operational integrity?	v		<p>The Company regularly organizes internal education and training courses on ethical corporate management.</p> <p>In 2024, we participated in the education trainings on operational integrity for a total of 157 people and a total of 157 hours.</p>	No Difference
III. Report System Operating Status				
(1) Has the Company set specific report and reward system to facilitate the report channel and assign appropriate specialist accepting to spot the reported object?	v		<p>In addition to the specific reporting and reward systems stipulated the "Ethical Corporate Management Operating Procedures and Code of Conduct," the Company has also set up its employee opinion box positioned at the fixed spot, email box and other internal reporting and complaint channels with a dedicated person to handle related matters so as to promptly respond to complaints or with follow-up measures.</p>	No Difference
(2) Does the Company establish standard operating procedures for confidential reporting on investigating	v		<p>With regard to accepting reported cases, the Company has clearly stipulated the investigation standard operating procedures and</p>	No Difference

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
accusation cases and measures for follow-up?			the follow-up measures to be taken after the investigation of the “Ethical Corporate Management Operating Procedures and Code of Conduct,” and shall make its best effort to fulfill the responsibility for absolute confidentiality of the information of the parties concerned.	
(3) Has the Company set measures to protect whistleblowers not to suffer for which he or she reported?	v		The “Ethical Corporate Management Operating Procedures and Code of Conduct,” the Company makes a written statement to keep the identity of the whistleblower and the reported content confidential during the process of handling reported cases. The Company also undertakes to protect the whistleblower from being improperly disciplined for reporting the case.	No Difference
IV Enhance Information Disclosure				
Does the Company disclose the information of implementation and results of integrity management on its website and the MOPS?	v		The “Ethical Corporate Management Best Practice Principles” of the Company have been disclosed on the Company’s website as well as on the Market Observation Post System to be viewed by investors for reference.	No Difference
V. If the Company develops its own Integrity Operation rules according to the Integrity Operation Best Practice Principles for TWSE/GTSM-Listed Companies, please state the differences: The “Ethical Corporate Management Best Practice Principles” formulated by the Company are based on the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies,” and the operation thereof is not significantly different from such principles, which is sufficient to show that the Company operates based on the business philosophy of honesty, transparency, responsibility, and regulatory compliance.				

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
VI. Other important information for better understanding of the integrity operation (such as review and revision of the regulations on integrity operation):				
(1) The Company has formulated the “Ethical Corporate Management Best Practice Principles,” and upholds the business attitudes of honesty and integrity. It regularly updates the Company’s Chinese and English websites, discloses the Company’s overview, basic information and financial information, and releases company information on the Market Observation Post System on time. It also promotes and implements such principles and attitudes in corporate governance, and assists investors, employees, consumers, and suppliers to understand the Company’s determination on and policies for ethical corporate management.				
(2) With regard to the internal control system, the Company has formulated the “Management Procedures for Insider Trading Prevention,” under which directors, managers and employees shall not disclose the Company’s material inside information they are aware of to others so as to prevent insider trading. In the event of leakage of such material inside information or violation of the provisions of these management guidelines, the Company shall pursue the liability of the relevant personnel and take appropriate legal measures.				

- (7) Other information that would increase the understanding of the corporate governance operation should be disclosed:
- ① The organization and operation of the Company’s internal audit have been disclosed on the Company’s website (<https://www.eeti.com>).
 - ② The formulated rules and regulations related to corporate governance can be found on the Market Observation Post System website (<https://mops.twse.com.tw>).

(8) Internal Control System Execution Status

① Statement of Internal Control System

**eGalax_eMPIA Technology Inc.(EETI)
Statement of Internal Control System**

Date: February 27, 2025

Based on the findings from self-assessment, EETI states the following with regard to its internal control system for 2024:

1. EETI is fully aware that establishing, operating and maintaining an internal control system is the responsibility of its Board of Directors and managers. EETI has established such a system aimed at providing reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations (including profitability, performance and safeguarding of assets), reliability, immediacy and transparency of financial reporting and compliance with applicable laws and regulations.
2. An ICS (internal control system) has inherent limitations. No matter how perfectly designed, the ICS can provide only reasonable assurance of accomplishing the three objectives mentioned above. Moreover, the effectiveness of an ICS may be subject to changes of environment or other circumstances. Nevertheless, the ICS of EETI contains self-monitor mechanisms, and EETI takes corrective actions whenever a deficiency is identified.
3. EETI evaluates the design and operating effectiveness of its ICS based on the criteria provided in the Regulations Governing the Establishment of Internal Control System by Public Companies (herein below, “the Regulations”). The criteria adopted by the Regulations identify five components of ICS based on the process of management control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring. Each component further contains several items; please refer to the Regulation for details.
4. EETI has evaluated the design and operating effectiveness of its ICS according to the aforesaid criteria.
5. Based on the findings of the evaluation mentioned in the preceding paragraph, EETI believes that during the year 2024, its ICS (including its supervision and management of subsidiaries), as well as its internal control to monitor the achievement of its objectives concerning operational effectiveness and efficiency, reliability of financial reporting and compliance with applicable law and regulations, were effective in design and operation, and reasonably assured the achievement of the above-stated objectives.
6. This statement will be an integral part of EETI’s Annual Report and Prospectus, and will be made public. Any falsehood, concealment or other illegality in the content made public will entail 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 in the meeting held on February 27, 2025, with zero out of eight attending directors expressing dissenting opinion, and the remainder all affirming the content of this Statement.

eGalax_eMPIA Technology Inc.

Chairman: Jing Rong Tang

General Manager: Jing Rong Tang

② The Disclosure of the External Auditors’ Opinion on EETI’s Internal Control System: None.

(9) Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

①Major resolutions of shareholders' meeting:

2024 Annual General Meeting of Shareholders (May 29, 2024)

Major Resolutions	Implementation Status
Ratification of the 2023 business report and financial statements	After the chair consulted all shareholders in attendance (including electronic voting), passed as per the original proposal.
Ratification of the 2023 surplus distribution	July 1, 2024 was set to be the dividend distribution record date, and the distribution of dividends to shareholders was completed on July 22 of the same year. The cash dividend for this surplus distribution was NT\$57,332,560.
To Elect 9th Term Directors and Independent Directors	Approved and recorded by the Ministry of Economic Affairs, with NO. 11330092420, dated June 12, 2024.
To Release the Prohibition on Directors from Participation in Competitive Business	Executed according to the resolution of the Shareholders' Meeting.

②Major resolutions of board of directors:

Date	Major Resolutions	Implementation Status
May 6, 2024	(1) Consolidated financial report for the first quarter of 2024. (2) Appointment of director of eMPIA Technology Corp.	After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.
May 29, 2024	Election of the Company's chairman.	Elected Mr. Jing Rong Tang, the representative of Uholly Investment Co., Ltd., as the Chairman of the Board.
June 6, 2024	(1) Determination on record dates for cash dividend distribution and cash dividend distribution for the Company's 2023 surplus distribution. (2) Determination on payment dates for 2023 employee remuneration and director/supervisor remuneration. (3) Regular review of director/manager remuneration. (4) Announcement the members of 6th term Remuneration Committee.	After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.
August 7, 2024	(1) Consolidated financial report for the second quarter of 2024. (2) Appointment of the Company's Internal audit officer. (3) Appointment of the Company's Spokesperson and Acting Spokesperson.	After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.
November 6, 2024	(1) Consolidated financial report for the third quarter of 2024. (2) The Company's 2025 business plan. (3) Revision of the Company's System of internal control and add the Sustainable information management. (4) The Company's 2025 audit plan. (5) Liability insurance for directors and key employees. (6) Revision of the Company's internal rules and charter.	After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.

Date	Major Resolutions	Implementation Status
February 27, 2025	(1) 2024 Internal Control System effectiveness and statement letter. (2) Determination of 2025 salary and Remuneration for Directors and Managers. (3) Distribution of 2024 Employee Bonus and Directors Remuneration. (4) Adoption of 2024 Business Report and Financial Statements. (5) The Company's 2024 Earnings distribution. (6) To approve the amendment to the "Articles of Incorporation" (7) In response to internal adjustments within the accounting firm, our company will change the certified public account start from the first quarter of 2025. (8) Assessment of 2025 financial report attesting CPA's independence and competence and professional fees of CPAs. (9) Determination on the date, time, place, and reasons for convening the 2025 Annual General Shareholder Meeting.	(1) After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection. (2) During the discussion of this case, each interested director explained his/her own interests one by one, in accordance with the law, and recused him/herself and did not participate in the discussion. In the discussion regarding the chairman, chair Jing Rong Tang, appointed director Steven Huang as acting chair. After consultation by the chair/acting chair with the remaining directors and independent directors in attendance, passed as proposed, without objection. (3) ~ (9) After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.

(10) Directors or supervisors who have different opinions to major resolutions passed by the board of directors with records or written declaration during the most recent fiscal year and as of the printing date of this annual report: None.

4. Information on the Certified Public Accountant Fees

Unit: NT\$ 1,000

Accounting Firm	Name of Accountant	Audit Range	Audit Fee	Non-Audit Fee	Total	Note
KPMG	Chi Lung Yu	01/01/2024	1,000	330	1,330	
	Ming Fang Hsu	~ 12/31/2024				

Note: The content of non-audit service fees includes review service fees for full-time employees who are not in supervisory positions as shown in the salary information checklist and financial statements English translation fee, etc.

(1) The amounts of audit service fees and non-audit service fees payable to certified public accountants, their firms and affiliated companies as well as the content of non-audit services shall be disclosed. In case of any of the following circumstances, the following items shall be disclosed:

①If the accounting firm is replaced and the audit service fee paid in the replacement year is lower than the audit service fee in the previous year, the amount of audit fees before and after the change as well as the reasons thereof shall be disclosed: not applicable.

②If the audit service fee has decreased by 10% or more compared with that in the previous year, the amount, percentage, and reasons for the decrease in the audit service fee shall be disclosed: not applicable.

(2) The term “audit service fee” mentioned in the preceding item shall refer to the service fees paid by the Company to certified public accountants for auditing, reviewing and re-examining financial reports as well as reviewing financial forecasts.

5. Information on the Replacement of Certified Public Accountant:

(1) Information regarding the former CPAs

Date of replacement	February 27,2025		
Reason for replacement and explanation	In response to internal adjustments within the accounting firm, our company will change the certified public account start from the first quarter of 2025.		
Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Parties Circumstances	CPAs	The Company
	Terminated the engagement	None	None
	No longer accepted (discontinued) the engagement	None	None
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	None		
Disagreement with the Company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Audit scope or steps
			Other
	No	None	
	Specify details		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None		

(2) Information Regarding the Successor CPAs

Name of accounting firm	KPMG
Names of CPAs	Hung Wen Fu 、Pei Chi Chen
Date of engagement	Q1, 2025
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	None
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	None

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

6. The Company's Chairman, General Manager or Managers in charge of Finance or Accounting has been under current Accounting firm or its Affiliates' Employment: None.

7. Net change in Shareholding and Net Change in Shares Pledged by Directors, Supervisors, Management and Shareholders with 10% Shareholdings or More:

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

Unit: Shares

Title	Name	2024		As of March 29, 2025	
		Net Change in Shareholding	Net Change in Shares Pledged	Net Change in Shareholding	Net Change in Shares Pledged
Chairman and General Manager	Jing Rong Tang	0	0	0	0
Director acting as the representative of juristic person	Uholy Investment Co., Ltd.	0	0	0	0
Director	Sherry Wu	0	0	0	0
Director	Steven Huang	0	0	0	0
Director and Special assistant to president	Hung Che Shen	0	0	0	0
Independent Director	Cheng Chung Hsieh	0	0	0	0
Independent Director	Ming Fang Liang	0	0	0	0
Independent Director	John Lin	0	0	0	0
Independent Director	Jiin Shian Chen	0	0	0	0
Vice President	Alex Chang	0	0	0	0
Chief Accounting Officer and Corporate Governance Officer	Paula Hung	0	0	0	0

(2) Shares Trading with Related Parties: None.

(3) Shares Pledge with Related Parties: None.

8. Information on the Ten Largest Shareholders who is a Related Party or a Relative within the Second Degree of Kinship of Another

Name		Current Shareholding		Spouse & Children of Minor Age Shareholding		Shareholding by Nominees		Names and Relationship of Any of the Top Ten Shareholders being a Related Party as Defined in Statement of Financial Accounting Standards No.6 or spouse or relatives within 2 nd degree of relationship		Note
		Shares	%	Shares	%	Shares	%	Name	Relationship	
1	Uholy Investment Co.,Ltd.	6,457,948	10.14	0	0.00	0	0.00	Holy Stone Enterprise Co., Ltd.	Same person as the chairman	
	Representative : Jing Rong Tang	223,329	0.35	52,321	0.08	0	0.00			
2	Holy Stone Enterprise Co., Ltd.	2,251,662	3.53	0	0.00	0	0.00	Uholy Investment Co.,Ltd.	Same person as the chairman	
	Representative : Jing Rong Tang	223,329	0.35	52,321	0.08	0	0.00			
3	Lung Ko Investment Co., Ltd.	731,222	1.15	0	0.00	0	0.00	-	-	
	Representative : Hsin I Yang	0	0.00	0	0.00	0	0.00	Zih Sin Yang 、 Shih Wei Yang	Father/Daughter 、 Father/Son	
4	Meng Si Yang	642,720	1.01	0	0.00	0	0.00	-	-	
5	Ming Sing Li	300,000	0.47	0	0.00	0	0.00	-	-	
6	Standard Chartered Trustees Fidelity Rutland Strategic Outsourcing Arcadian Asset Management Co., Ltd. Investment Account	293,826	0.46	0	0.00	0	0.00	-	-	
7	Alex Chang	288,962	0.45	156,783	0.25	0	0.00	-	-	
8	Zih Sin Yang	280,748	0.44	0	0.00	0	0.00	Hsin I Yang 、 Shih Wei Yang	Father/Daughter 、 Brother/Sister	
9	Shih Wei Yang	249,380	0.39	0	0.00	0	0.00	Hsin I Yang 、 Zih Sin Yang	Father/Son 、 Brother/Sister	
10	Chao Ching Wang	249,000	0.39	0	0.00	0	0.00	-	-	

9. The Total Number of Shares and Total Equity Stock Held in any Single Enterprise by the Company, its Directors and Supervisors, Managers and Any Companies Controlled Either Directly or Indirectly by the Company:

December 31, 2024 ; Unit: Shares / %

Reinvestment Business	Investment by EETI		Direct and or Indirect Ownership of Directors, Supervisors and Managers		Total Investment	
	Shares	%	Shares	%	Shares	%
eMPIA Technology Corp.	10,000,000	64.94%	0	0 %	10,000,000	64.94%
Tiger Glory Limited	0	0%	1,000,000	100%	1,000,000	100%
HAV Co., Ltd.	0	0%	2,710,000	100%	2,710,000	100%
Empia Technology, Inc.	0	0%	1,800,000	100%	1,800,000	100%
Aveo Technology Corp. (Note 1)	0	0%	0	100%	0	100%
MOS CO., Ltd. (Note 2)	2,467,119	51.19%	0	0%	2,467,119	51.19%

Note1: Aveo Technology Corporation is a limited company that has not issued shares.

Note2: MOS Co., Ltd. had applied for the closure of business by December 2019.

III. Capital Overview

1. Capital and Shares

(1) Sources of capital stock:

Share Types

March 31, 2025; Unit: Shares

Type of Share	Authorized capital stock			Remark
	Outstanding shares	Unissued capital stock	Total	
Registered common share	63,702,844	36,297,156	100,000,000	Stock on TPEx (Information sourced: Change Registration List)

Formation process of Capital Stock

Unit: 1,000 shares/ NT\$ 1,000

Month/ year	Price at issuance (NT\$)	Authorized capital stock		Paid in capital stock		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Sources of Capital Stock	Property other than cash paid by subscribers	Other
Sep. 2002	10	20,000	200,000	12,000	120,000	Capital stock at establishment	None	Note 1
Oct. 2004	10	20,000	200,000	12,432	124,320	Capital increased by cash	None	Note 2
Nov. 2004	37.5	20,000	200,000	14,232	142,320	Capital increased by cash	None	Note 3
Apr. 2005	10	20,000	200,000	14,703	147,030	Common share transfer from employee stock options	None	Note 4
Sep. 2005	10	20,000	200,000	18,364	183,645	Capital increased by earnings recapitalization and conversion of employee bonus to capital increase	None	Note 5
May 2006	10	30,000	300,000	18,850	188,505	Common share transfer from employee stock options	None	Note 6
Aug. 2006	10	30,000	300,000	22,184	221,841	Capital increased by earnings recapitalization and conversion of employee bonus to capital increase	None	Note 7
Dec. 2006	10	30,000	300,000	29,555	295,555	Capital increased by merger	None	Note 8
Feb. 2007	48	50,000	500,000	31,155	311,555	Capital increased by cash	None	Note 9
Mar. 2007	10	50,000	500,000	32,298	322,985	Common share transfer from employee stock options	None	Note 10
Sep. 2007	10	50,000	500,000	36,728	367,283	Capital increased by earnings recapitalization and conversion of employee bonus to capital increase	None	Note 11
Apr. 2008	57	50,000	500,000	40,916	409,163	Capital increased by cash	None	Note 12
Aug. 2008	10	50,000	500,000	43,926	439,264	Capital increased by earnings recapitalization and conversion of employee bonus to capital increase	None	Note 13
Dec. 2008	10	50,000	500,000	42,866	428,664	Capital decreased by treasury stock	None	Note 14
Sep. 2009	10	50,000	500,000	43,938	439,381	Capital increased by capital reserve	None	Note 15
Oct. 2010	10	80,000	800,000	45,036	450,365	Capital increased by capital reserve	None	Note 16
Aug. 2011	10	80,000	800,000	47,288	472,883	Capital increased by capital reserve	None	Note 17
July 2012	10	80,000	800,000	48,234	482,341	Capital increased by capital reserve	None	Note 18

Month/ year	Price at issuance (NT\$)	Authorized capital stock		Paid in capital stock		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Sources of Capital Stock	Property other than cash paid by subscribers	Other
Sep. 2013	10	80,000	800,000	52,334	523,340	Capital increased by capital reserve	None	Note 19
Aug. 2014	10	80,000	800,000	53,381	533,807	Capital increased by capital reserve	None	Note 20
Aug. 2015	10	80,000	800,000	54,982	549,821	Capital increased by capital reserve	None	Note 21
Aug. 2016	10	80,000	800,000	57,181	571,814	Capital increased by capital reserve	None	Note 22
Aug. 2017	10	80,000	800,000	59,469	594,687	Capital increased by capital reserve	None	Note 23
July 2019	10	100,000	1,000,000	59,469	594,687	-	None	Note 24
Sep. 2021	10	100,000	1,000,000	61,253	612,528	Capital increased by earnings recapitalization	None	Note 25
Sep. 2022	10	100,000	1,000,000	63,703	637,029	Capital increased by earnings recapitalization	None	Note 26

Note: Approval dates and file nos. are as follows:

1. Approval letter no. ching-shou-shang-tzu-ti-09101378250 by Department of Commerce, Ministry of Economic Affairs, dated September 12, 2002.
2. Approval letter no. fu-chien-shang-tzu-ti-09320946810 by Taipei City Government, dated October 20, 2004.
3. Approval letter no. fu-chien-shang-tzu-ti-09324193600 by Taipei City Government, dated November 25, 2004.
4. Approval letter no. fu-chien-shang-tzu-ti-09408224000 by Taipei City Government, dated April 26, 2005.
5. Approval letter no. fu-chien-shang-tzu-ti-09416899210 by Taipei City Government, dated September 8, 2005.
6. Approval letter no. fu-chien-shang-tzu-ti-09576436510 by Taipei City Government, dated May 17, 2006.
7. Approval letter no. fu-chien-shang-tzu-ti-09581318610 by Taipei City Government, dated August 10, 2006.
8. Approval letter no. fu-chien-shang-tzu-ti-09586569410 by Taipei City Government, dated December 28, 2006.
9. Approval letter no. fu-chien-shang-tzu-ti-09681152300 by Taipei City Government, dated February 5, 2007.
10. Approval letter no. fu-chien-shang-tzu-ti-09681894200 by Taipei City Government, dated March 9, 2007.
11. Approval letter no. fu-chien-shang-tzu-ti-09688790910 by Taipei City Government, dated September 3, 2007.
12. Approval letter no. fu-chan-yeh-shang-tzu-ti-09783925500 by Taipei City Government, dated April 25, 2008.
13. Approval letter no. fu-chan-yeh-shang-tzu-ti-09788259600 by Taipei City Government, dated August 25, 2008.
14. Approval letter no. fu-chan-yeh-shang-tzu-ti-09793020300 by Taipei City Government, dated December 29, 2008.
15. Approval letter no. fu-chan-yeh-shang-tzu-ti-09888937900 Taipei City Government, dated September 28, 2009.
16. Approval letter no. fu-chan-yeh-shang-tzu-ti-09988364500 by Taipei City Government, dated October 4, 2010.
17. Approval letter no. fu-chan-yeh-shang-tzu-ti-10086497300 by Taipei City Government, dated August 12, 2011.
18. Approval letter no. fu-chan-yeh-shang-tzu-ti-10186006510 by Taipei City Government, dated July 30, 2012.
19. Approval letter no. ching-shou-shang-tzu-ti-10201200590 by Department of Commerce, Ministry of Economic Affairs, dated September 27, 2013.
20. Approval letter no. ching-shou-shang-tzu-ti-10301171630 by Department of Commerce, Ministry of Economic Affairs, dated August 19, 2014.
21. Approval letter no. ching-shou-shang-tzu-ti-10401177560 by Department of Commerce, Ministry of Economic Affairs, dated August 26, 2015.
22. Approval letter no. ching-shou-shang-tzu-ti-10501194470 by Department of Commerce, Ministry of Economic Affairs, dated August 18, 2016.
23. Approval letter no. ching-shou-shang-tzu-ti-10601113180 by Department of Commerce, Ministry of Economic Affairs, dated August 16, 2017.
24. Approval letter no. ching-shou-shang-tzu-ti-10801077580 by Department of Commerce, Ministry of Economic Affairs, dated July 2, 2019.
25. Approval letter no. ching-shou-shang-tzu-ti-11001171990 by Department of Commerce, Ministry of Economic Affairs, dated September 22, 2021.
26. Approval letter no. ching-shou-shang-tzu-ti-11101175090 by Department of Commerce, Ministry of Economic Affairs, dated September 12, 2022.

Information related to shelf registration system: None.

(2) List of Major Shareholders:

March 29, 2025; Unit: Shares/%

Name of major shareholder	Shares	Shareholding ratio
Uholy Investment Co.,Ltd.	6,457,948	10.14%
Holy Stone Enterprise Co., Ltd.	2,251,662	3.53%
Lung Ko Investment Co., Ltd.	731,222	1.15%
Meng Si Yang	642,720	1.01%
Ming Sing Li	300,000	0.47%
Standard Chartered Trustees Fidelity Rutland Strategic Outsourcing Arcadian Asset Management Co., Ltd. Investment Account	293,826	0.46%
Alex Chang	288,962	0.45%
Zih Sin Yang	280,748	0.44%
Shih Wei Yang	249,380	0.39%
Chao Ching Wang	249,000	0.39%

(3) Dividend policy and implementation status of the Company:

① Dividend policy:

According to Article 19-1 of the Company's Articles of Incorporation, if the Company has a surplus in its annual final accounts, the surplus shall be distributed in the following order:

- A. Pay taxes.
- B. Make up for losses (including adjusting the amount of undistributed earnings).
- C. Appropriate 10% thereof as the legal reserve, except when the legal reserve has reached the paid-in capital of the Company. (The amount of the net profit after tax of the current period plus items other than the net profit after tax of the current period that is included into the undistributed earnings of the current year is used as the basis for the provision of the legal reserve).
- D. Appropriate or reverse the special surplus reserve according to laws or regulations or requirements of the competent authority.
- E. The balance after the distribution pursuant to the foregoing Subparagraphs 1 to 4 plus the undistributed earnings at the beginning of the period is the distributable surplus. The Board of Directors shall prepare a surplus distribution proposal. When the distribution is intended to carry out by issuing new shares, the Board of Directors shall submit the proposal to the Shareholders' Meeting for a resolution on the distribution of dividends to shareholders.

Where the Company shall distribute dividends and bonuses in accordance with Article 240, Paragraph 5 of the Company Act, or all or part of the legal reserve and capital reserve shall be distributed in cash in accordance with Article 241, Paragraph 1 of the Company Act. The

Board of Directors is authorized to carry out such distribution by passing a resolution with two thirds or more of the directors in attendance and the consent of more than half of the directors in attendance, which shall also be reported to the Shareholders' Meeting.

As the Company is currently in a period of growth, the dividend policy shall depend on factors such as the Company's future investment environment, needs of funds, and capital budgets. With a goal of taking into consideration both shareholder interests and the Company's sound financial structure, the Board of Directors may draw up a profit distribution proposal within the range of 10% to 100% of the accumulated distributable surplus and submit it to the Shareholders' Meeting. Dividends may be distributed to shareholders in the form of stock dividends or cash dividends, of which the cash dividends shall not be less than 30% of the total dividends.

②Proposed dividend distribution status at this Shareholders' Meeting:

The 2024 surplus distribution proposal of the Company has been resolved by the Board of Directors on February 27, 2025, and it is planned to be submitted to the ordinary Shareholders' Meeting for acknowledgement. The actual distribution shall be subject to the resolution to be passed at the ordinary Shareholders' Meeting. The status of the earnings distribution proposed by the Board of Directors is as follows:

Unit: NT\$	
Item	Total Amount
Net Income of 2024	145,150,734
Plus: Remeasurements of defined benefit plans	1,617,174
2024 Unappropriated retained earnings	146,767,908
Less: Appropriation for legal reserve	(14,676,791)
Plus: Reverse of special reverse	387,527
Retained earnings in 2024 available for distribution	132,478,644
Plus: Beginning unappropriated retained earnings	2,246,711
Total unappropriated retained earnings	134,725,355
Less: Distribution Item	
Cash Dividends (NT\$2.08/share)	(132,501,916)
Ending unappropriated retained earnings	2,223,439

(4) The impact of the Stock dividends proposed by this Shareholders' Meeting on the Company's operating performance and earnings per share: None.

(5) Remuneration of employees, directors and supervisors:

①The percentage or range of employee and director remuneration as specified in the Company's Articles of Incorporation:

Article 19 of the Company's Articles of Incorporation stipulates that if the Company makes a profit in the year (where "profit" shall refer to the profit before tax deducting the

distribution of employee remuneration and director remuneration), no less than 9% thereof shall be allocated for employee remuneration and not more than 2% thereof be the director remuneration. However, if the Company still has accumulated losses, it shall reserve the amount in advance to make up for such losses.

The determination on the distribution percentage of employee remuneration and director remuneration, as well as on the employee remuneration to be distributed in stock or cash shall be carried out by the resolution passed by the Board of Directors with two thirds or more of the directors in attendance and the consent of a majority of the directors in attendance, which shall also be reported to the Shareholders' Meeting. The director remuneration referred to in the preceding paragraph shall be paid in cash only.

The distribution recipients of employee remuneration may include the employees of the controlling or subordinate company who meet certain conditions, and the Board of Directors or its authorized person is authorized to determine such certain conditions.

- ② The estimated basis for the estimated remuneration of employees and directors in the current period, and the accounting treatment when the calculation basis of employee remuneration based on stock distribution and the actual distribution amount are different from the estimated amount:

The employee remuneration and director remuneration in 2024 are estimated based on the Company's net profit before tax during that period, before deducting the employee and director remuneration, multiplied by the employee remuneration and director remuneration distribution percentage as stipulated in the Articles of Incorporation, which is also recognized within 2024's operating costs and operating expenses. If there is a discrepancy between the actual distribution amount and the estimated amount, it shall be treated as a change in accounting estimate, and said difference shall be recognized as profit or loss for the year 2025.

- ③ The distribution of remuneration approved by the Board of Directors:

- A. The amount of employee remuneration and director remuneration distributed in cash or stock has been resolved by the Board of Directors on February 27, 2025. The following amount were distributed is follows:

	Distribution amount (NT\$)
Cash amount for employees	22,066,000
Stock amount for employees	0
Director remuneration	3,687,000
If there is a discrepancy from the estimated amount of the recognized expense in the year, the discrepancy, reason and handling status thereof shall be disclosed: no discrepancy.	

- B. The amount of employee remuneration distributed as stock and its proportion to the total net profit after tax and total employee remuneration of the parent company only or individual financial reports in the current period: There is no employee remuneration

distributed as stock in this period, and therefore this does not apply.

- ④ The actual distribution status of the remuneration for employees, directors and supervisors in the previous year (including the number, amount and stock price of the shares distributed), and if there is any difference among the remuneration of employees, directors and supervisors recognized, the difference, the reason and handling status thereof:

On February 27, 2024, the Board of Directors passed a resolution to distribute employee remuneration in the amount of NT\$ 9,051,000 as well as the director and supervisor remuneration in the amount of NT\$ 1,512,000. There is no difference between the actual distribution of the foregoing employee remuneration, director and supervisor remuneration and the recognized employee remuneration, director and supervisor remuneration.

(6) Buyback of Company shares: None.

2. Issuance of Corporate Bond: None.

3. Issuance of Preferred Share: None.

4. Issuance of Global Depository Shares: None.

5. Issuance of Employee Stock Options: None.

6. Issuance of New Restricted Employee Shares: None.

7. Status Regarding Issuance of New Shares in Connection with Mergers or Acquisitions of other Companies' Shares: None.

8. Status Regarding Implementation of the Company's Capital Allocation Plans: None.

IV. Operational Highlights

1. Business Contents:

(1) Business scope:

①The main content of the Company's business:

- A. Product design.
- B. Wholesale of electronic materials.
- C. Retail of electronic materials.
- D. All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

②The Company's main products and their business percentages:

Unit: NT\$ 1,000 / %

Main products	2023		2024	
	Revenue	Percentage	Revenue	Percentage
USB Video Control Chip & Module	62,133	5%	49,187	5%
Touch Screen Control Chip & Control Board	1,080,727	95%	906,407	95%
Total	1,142,860	100%	955,594	100%

③The Company's current product items:

The Company

Product name		Product purpose / function	Application product
Touch Screen Control Chip & Control Board	Resistive Control Board	Use hands or other non-sharp objects to detect the voltage at contact points and calculate the position.	Personal portable information devices such as mobile phones and GPS, as well as various information systems and inquiry machines (KIOSK), automated teller machines (ATM), and industrial computer equipment.
	Surface Capacitive Control Board	Use hands or other media with conductors to sense changes in its current.	Various information systems and inquiry machines (KIOSK), automated teller machines (ATM), industrial computer equipment, and gaming machines.
	Projected Capacitive Control Chip & Control Board	Use hands or other media with conductors to sense the change in its capacitance value.	Multi-Touch Mobile phone, GPS, Tablet, Netbook, Notebook, All in One PC and other personal information devices with the multi-touch gesture function.

Subsidiary (EMPIA)

Product application		Product purpose / function	Transmission interface
USB Video Control Chip/Module	PC-TV AV signal Converter & Module	Decode NTSC/SECAM and PAL analog TV system signals. Widely used in various types of digital audio-video processing such as USB TV-box and USB TV card.	Analog or digital input , modulation and decoding, USB 2.0 digital output
		Support wireless digital TV protocol including European standards DVB-T 、 DVB-S and American standard ATSC. Widely applied to STB design.	
		Support Analog / Digital TV protocol with the function of two-way conversion. Frequently applied to USB video control cards design.	
	Live Game Recording/ Brocasting Control Chip & Module	Live Recording or Broadcasting audio and video for on-line gamers. Supporting UVC / UAC standard, with the highest resolution 1080p and 30 fps to demonstrate or reveal the live game on YouTube or other on-line medias.	Analog or digital input, HDMI / USB 2.0 / PCI-E digital output
	Miniature camera video & audio signal processor	With Auto-Focusing, document scanning / snapshot and live demo functions. It also can capture still images of different sizes, and support digital microphones. Mostly applied to All-purpose camera and Visualizer design.	CMOS Sensor digital signal input, HDMI / USB 2.0 digital output
		Applied to Industrial camera image playback and capture with 3A calibration software and 13 megapixel ISP . It also support 4 Lane high-speed MIPI CSI interface and 100fps at 1.3 megapixels for subsequent recording and transmission. Widely applied to medical surgery device, dental diagnosis and treatment equipment, AOI detection unit, etc.	
	Multi-group wireless collaborative projection conference kit	Multi-group wireless collaborative projection conference kit for group sharing as an smart hardware platform. The collaboration over IP application software platform based on the WiFi Routing protocol embedded, and the conference touch screen two-way control for multi-person or multi-group conference sharing and collaboration. OnCollab series suite products and intelligent control platform are provided with AI Language Automatic Conversion System Suite.	WiFi 6, HDMI, USB3.0

④New products that the Company (including the subsidiary) plans to develop

- Touch Screen control board:
 - A. Projected capacitive touch screen control chip and control board:
 - a. Support ultra-large PCAP solutions over 100 inches.
 - b. Support PCAP solutions compatible with multiple next generation of MPP2.6, WGP, eGalaxPen communication protocols.
 - c. Support PCAP solutions with small and medium sizes and low power consumption.
 - B. Driver and application software:
 - a. Continue to support multi-touch drivers of various new generation operating systems (Android, Linux, Windows 11, MacOS, etc.).
 - b. A new generation of smart calibration tool (Touch Manager+).
 - c. eGalaxInk+: A next-generation application supporting inputs from multiple pens simultaneously.
- SoC single chip:
 - A. PC-TV audio and video signal converter and control chip:
 - a. A chip that integrates video and audio decoders.
 - b. Image capture chip with compression engine.
 - c. A chip with encryption and decryption.
 - B. Miniature and surveillance camera control chip & module:
 - a. Integrated chips with enhanced compression engine.
 - b. With the technology to strengthen PC Cam's function of correcting defective pixels.
- Module or System product:
 - A. AVA brand
 - Multi-group wireless collaborative screen projection conference kit.
 - B. AVA brand
 - Multi-group conferencing AI language conversion kit group.
 - C. Narvitech Brand
 - AI Virtual Character Small Camera System.
 - D. Narvitech Brand
 - Live Game Streaming Application Audiovisual Kit Module or System.

(2) Industry overview:

①Current status and development:

The Company has been focusing on the development and production of Touch Screen control chip, driver and software for a long time. In order to provide clients with the research and development of Touch Screen solutions, the Touch Screen control boards and control chips support small, medium, large and super large application productions. The application coverage includes major application products in various related commercial and industrial industries.

As touch sensing function has become an important user-interface feature for new generation of commercial and industrial products because of the recent booming AIoT and IoT, Industry 5.0 and the next-generation industrial revolution of artificial intelligence, it also injects huge impetus into the application demand of touch products in related industries and sectors. In recent years, the demand from education market and the new generation of collaborative conference market is emerging. It is expected that Ultra-Large Touch Screen sector will become another factor to stimulate the market growth.

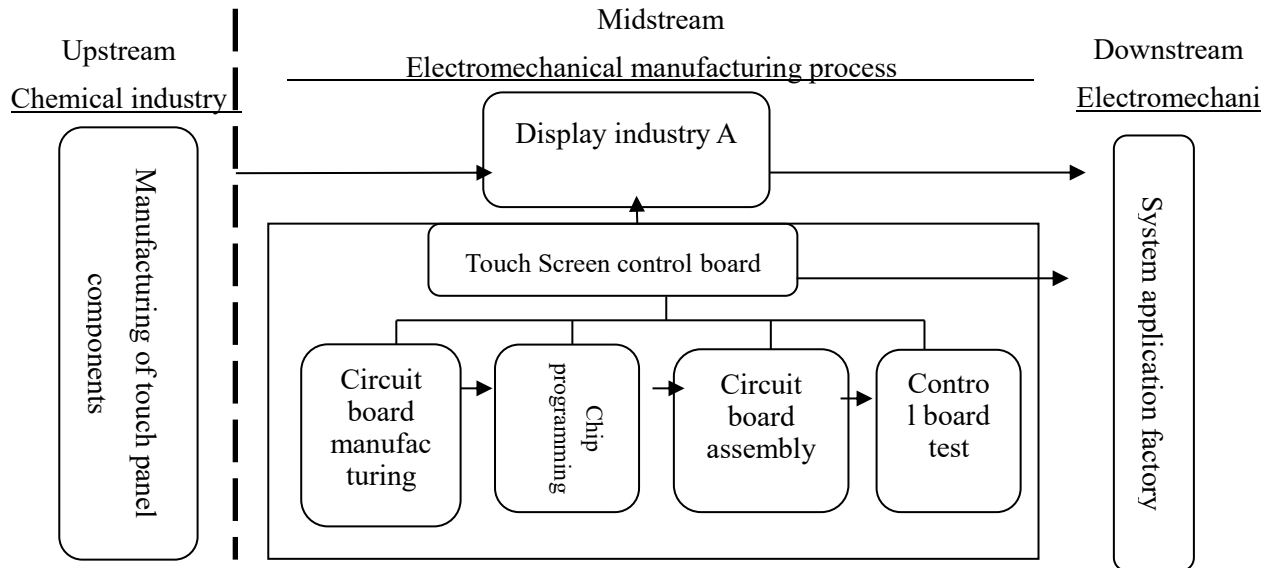
The Company's subsidiary is an IC design company engaged in audio and video input/output. Its main products are logic Ics in the consumer application field, mainly engaged in the integrated circuit (Integrated Circuit, IC) design of PC application products such as video, audio and storage, and it possesses the single-chip technology to produce and integrate built-in video compression processing, video and audio synchronization control, as well as complete drivers and applications. In addition to providing custom integrated circuits, it also provides a complete system design solutions including System on Chips (SoC), firmware, drivers, and user interface applications. With the rapid development of process technology, more circuits (transistors) can be placed in the same chip area. Under the same production cost. Under the same production cost, it can provide more and better systems and functions than those in the past. SoC will become a common development trend in the overall

semiconductor industry with the demand for chip integration and the advancement of process technology.

②The structure of industry:

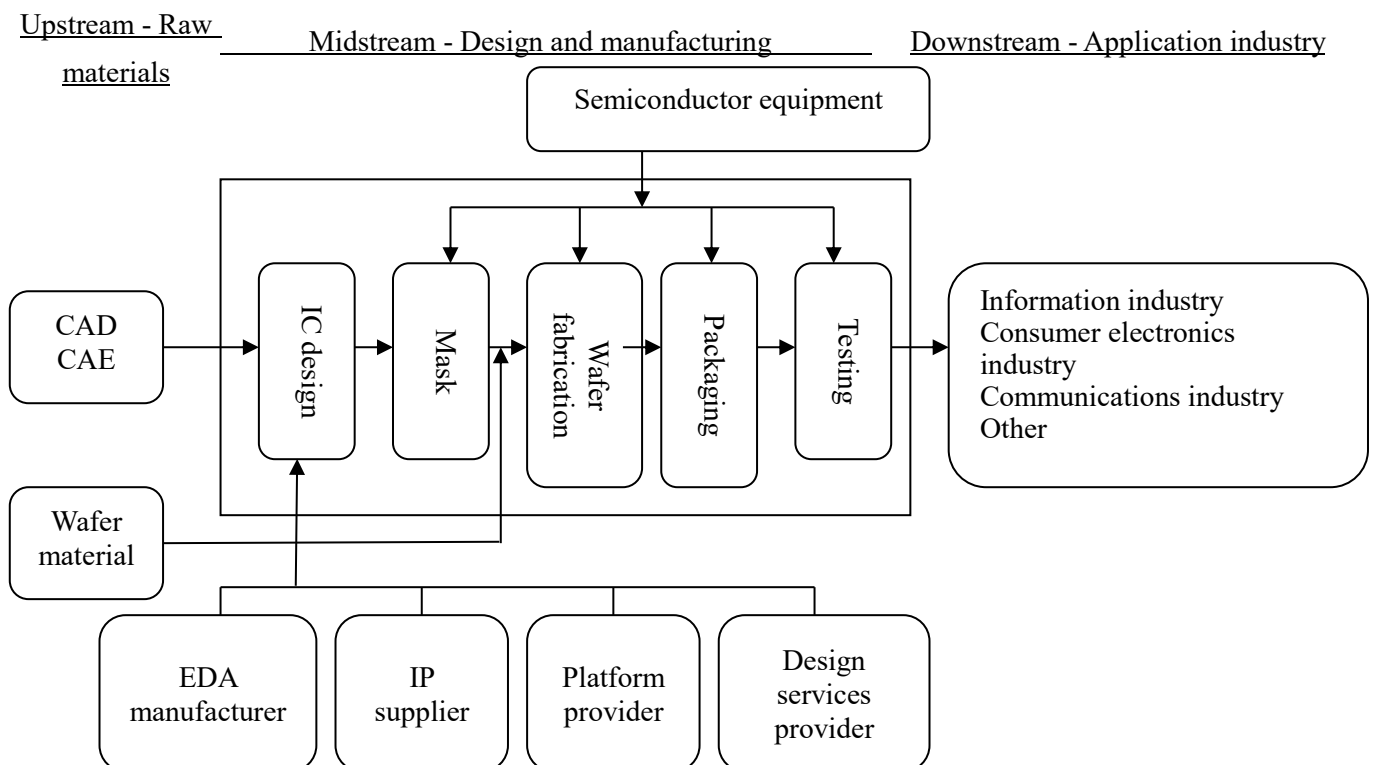
The Company's main business is to provide clients with complete solutions for touch screens. The business supply chain of the industry is illustrated as follows:

The Company



In addition, the main operating item of the subsidiary is the development of key chips such as PC TV, PC Camera and voice control module, and to provide customized IC components and system design solutions. The business supply chain of the industry is illustrated as follows:

The Company and its subsidiary (EMPIA)



③Various development trends in products:

The Company takes the development of niche products as the research and development direction. The development trend in the products of the Company (including the subsidiary) is summarized as follows:

A. Touch Screen control board / control chip

The Company has successfully researched, developed and sold its own Touch Screen related products, including resistive and surface capacitive Touch Screen control chips, projected capacitive Touch Screen control chips and their drivers applied to various operating systems.

In response to the needs of different industries, the Company has developed a new generation of projected capacitive control chip that are compatible with different materials and manufacturing processes, ranging from small, medium and ultra-large size applications, which enables the Company to continue to improve its competitive position in the market.

B. PC-TV Converter

The subsidiary's USB 2.0 TV Tuner video and stereo synchronous compression single control chip is compatible with the Audio/Video Device Driver of the Microsoft WDM specifications. Benefiting from the growth of the digital TV market, the TV specifications are gradually moving toward 8K, and the demand for video capture products is also trending toward the quality of high-resolution video/audio output/input, which means that the processing of a large number of assets, including: compression, decompression, etc., will continue to grow.

C. Implement PC-TV IC and PC Cam IC into embedded stand-alone system

Real-time interactive audio and video on online social platforms is becoming more and more popular. How to maintain high-resolution image quality and stability will be a competitive factor for high-end PC Cam in the market.

D. Implement PC-TV IC and PC Cam IC into cloud service system

The Company has successively received clients' willingness to cooperate in embedded audio video functions. If combined with cloud-related applications, it is estimated that it will be growing fast in the future.

E. ICs for home appliances or AV toys with AI functions

It provides smart chip solutions by introducing algorithms and AI models for home appliances or toys with increasing audio video demands.

④Product competition analysis:

The Company's products are mainly sold to touch screen manufacturers, system integrators and distributors, branding companies all over the global market. With the new generation of single-chip products and the related control solutions for the new generation On-Cell Touch Screen manufacturing process, the Company has been credited as one of a leading supplier in industrial and commercial application industry.

Meanwhile, the subsidiary has integrated circuits, firmware, and driver engineers with professional skills, and has accumulated considerable experience in the design of video chipsets, video engines, audio, and microprocessors. The development and support of driver software have both reached a considerable level, which stands as the competitive advantage of the main product.

In view of the fact that active stylus writing input has become a standard input method

in the new generation of mainstream operating systems, the Company has also released touch chip solutions that can meet the active stylus standard of various operating systems.

In prospect of 2025, the Company will keep on focusing and supporting MPP2.6, WGP, eGalaxPen on new generation of handwriting input, and will successively release sixth generation solutions for specific industry needs such as education and conferences, which will keep the Company's leading position in extra-large Touch Screen application.

(3) Technology and R&D overview:

①Technology:

The Company currently owns touch screen control board related products including— 4-wire, 5-wire and 8-wire resistive that support RS-232 and USB interfaces. We also provide surface capacitive touch screen control boards as well as their drivers for various operating systems. The content and functions include: support for RS-232 and USB interfaces, 4-point linear calibration function, simulate left and right mouse buttons and double-click functions, 9-point and 25-point linear calibration functions, as well as support for multiple languages including English, traditional Chinese, simplified Chinese, Japanese, German, Spanish, French and Korean. In terms of the application software development with the function of controlling various types of drivers, a control software platform is provided to allow users to make personalized adjustments according to their individual needs and usage characteristics. This software includes the addition and selection of signal input interfaces, the provision of drawing program test drive results, touch sound mode options, double-click function adjustment options, user touch mode options, multiple screen options, and advanced adjustment options for different touch panels. In addition, this software adopts an open design to cope with the increase of new function options in the future.

Technologies related to multi-touch and projected capacitive solutions include multi-touch. In addition to RS-232 and USB interfaces, it also supports I2C interface and Android operating system.

The video control chip designed by the subsidiary mainly focuses on the technology of compression and decompression, signal processing and conversion interface conversion control required when audio video signals are transmitted and converted through different interfaces, so that audio video signals can be controlled by professional control technology to be output to the terminal with the best quality.

At present, the signal sources that the product can receive include HDMI, USB, analog audio and video CVBS sources (RCA terminal / S-Video terminal / YPbPr terminal, etc.) as well as analog TV / digital TV / satellite TV, etc. After digital processing with the Company's IC or module solutions, signal sources are output to the display terminal or capture terminal via MIPI, USB 2.0, HDMI and PCI-E.

In addition to IC and module, the Company also provides firmware and driver software, as well as customized adjustment so as to offer system solutions to clients.

Its main products integrate USB 2.0 / 1.1 peripheral controllers (SIE), audio and video compression, synchronization control and physical layer (USB 2.0 PHY), with the size and power consumption being very small, suitable for compact and lightweight USB digital / traditional TV box products. Their multi-functional and flexible design supports Digital TV, DVB-T, ATSC, Composite, S- Video, AC97 LINK, CMOS/CCD sensor input. With different brands of VIDEO decoders, they can decode video with NTSC, SECAM and PAL

specifications, widely used in various types of digital audio and video processing such as video conferencing, WEB CAM and PC TV, and can be adjusted according to the function selected based on the needs of clients; The EM3718x chip uses its own 13megapixel ISP to transmit signals through the high-speed 4-lane MIPI interface, providing HDTV 1920x1080 resolution at 60 frames/second. With software, it can compress and encode video and audio at a high speed in real time for users to watch and apply. Through the matched application software, the captured image data can be converted into common video standard specifications such as H.264, AVI, MPEG4, MPEG2 and MPEG1 for subsequent programming and transmission application; Since the R&D team of the subsidiary has both hardware chip design and driver software development capabilities, it has considerable advantages in developing high value-added functional products.

②Research and development:

In the future, the Company will persist on projected capacitive touch technology in research and development and will devote itself to the development of touch technology suitable for touch applications of various sizes and thicknesses, so as to meet the needs of various industries for touch control. In addition, it will research and develop various touchless and force sensing technologies in the hope of providing clients with more human interface solutions.

In terms of consumer electronics, it will provide a more complete solution for the pen option, and then it will invest a certain amount of manpower in the development of the In-Cell technology. In terms of industrial control, it is developing in the direction of thick glass and extra-large size.

Meanwhile, the subsidiary will devote itself to the development of audio video compression technology and evaluate new application opportunities of the USB 3.0 interface. The direction of the R&D plan in terms of PC TV IC will be based on the past R&D results, and continue to integrate the functions of the image decoder, audio decoder and digital demodulator. Future products will be developed and designed for high-efficiency compression in the hope of supporting higher-resolution sensors under constraints of limited bandwidth. It is expected to bring consumers more convenient ways of use, and at the same time to increase personnel to research on cloud audio video platform.

③Research and development personnel and their education background in the most recent year:

December 31, 2024		
Item	Number of people	Percentage
Ph.D.	1	1 %
Master	46	47 %
University, college, and junior college	51	52 %
Senior high school	0	0 %
Total	98	100 %
Average seniority	10.5Year(s)	

④Research and development expenses as of the most recent year and the first quarter of 2025 :

Unit: NT\$ 1,000 / %

Item \ Year	2024	As of March 31, 2025
R & D expenses	228,989	As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2025.
Net revenue	955,594	
Percentage as in net revenue	24%	

Note: The amounts shown above are the figures in the consolidated financial statements.

⑤Successfully developed technologies or products:

Year	R & D results
2002	EM2800: PC-TV IC with USB 2.0 specifications
	EM2700: PC Cam IC with USB 2.0 specifications
2003	EM2820: USB 2.0 PC-TV IC supporting PAL analog TV specifications
	EM2710: USB 2.0 PC Cam IC supporting 1.3 megapixels
2004	EM2840: USB 2.0 PC-TV IC supporting VBI
	EM2860: USB 2.0 PC-TV IC supporting Microsoft Audio Driver
2005	EM2880: USB 2.0 PC-TV IC supporting both digital / analog mixed specifications
	EM2750: USB 2.0 PC Cam IC supporting 2 megapixels
2006	EM2882: USB 2.0 PC-TV IC supporting Microsoft MCE and digital / analog mixed specifications
	EM2862: USB 2.0 PC-TV IC supporting Microsoft MCE and analog TV specifications
	4-wire resistive Touch Screen control board and control chip
	5-wire resistive Touch Screen control board and control chip
	8-wire resistive Touch Screen control board and control chip
	Universal 4-wire resistive Touch Screen control board and control chip
	Universal 5-wire resistive Touch Screen control board and control chip
2007	Capacitive Touch Screen control board
	EM2888: USB 2.0 PC-TV IC with flash controller supporting Microsoft MCE and digital / analog mixed specifications
	EM2878: USB 2.0 PC-TV IC with flash controller supporting Microsoft MCE and digital specifications
	EM2874: USB 2.0 PC-TV IC with encryption controller supporting Microsoft MCE and digital specifications
	EM2775: USB 2.0 UVC PC Cam IC with digital audio supporting 3 megapixels
	EM2770: USB 2.0 UVC PC Cam IC with AF supporting 3 megapixels
	Low power consumption 4-wire resistive Touch Screen control chip
	Low power consumption 5-wire resistive Touch Screen control chip
	Universal 458-wire resistive Touch Screen control board and control chip

Year	R & D results
	Surface acoustic wave Touch Screen control board
	5.7-inch surface acoustic wave Touch Screen and control board
2008	EM28188: USB 2.0 PC TV IC with flash controller supporting Microsoft MCE and digital / analog mixed specifications
	EM28178: USB 2.0 PC TV IC with flash controller supporting Microsoft MCE and digital specifications, supporting driver and the AP automatic installation function
	8.4~21 inches, 26 inches and 32 inches surface acoustic wave Touch Screen and control board
	Surface capacitive control board for a single user
	Surface capacitive control board for multiple users
	12~42 inches infrared Touch Screen and control board
	Small size projected capacitive touch control chip
2009	EM2780: MJPEG USB 2.0 UVC PC Cam IC with AF supporting 1.3MP 30fps
	EM28168: USB 2.0 PC TV IC with flash controller supporting Microsoft MCE and analog specifications, supporting driver and the AP automatic installation function
	Surface acoustic wave Touch Screen and control board supporting multi-touch gestures
	Infrared Touch Screen and control board supporting multi-touch gestures
	Win7 compatible projected capacitive multi-touch IC solution
	Win7 compatible resistive multi-touch IC solution
2010	EM28284: Support monitoring function
	EM2890: Support progressive video
	EM28480P: Support HD audio and video capture
	Highly integrated Win7-compatible projected capacitive multi-touch IC solution
	Highly integrated surface capacitive multi-touch IC solution
2011	EM28384: H.264 audio and video application
	Highly integrated small size projected capacitive multi-touch IC solution
	Projected capacitive multi-touch IC solution supporting the 10-finger touch control function
	Highly integrated Win8 compatible projected capacitive multi-touch IC solution
2012	EM28386: High-end Skype home video and audio application
	EM28486: Cloud video and audio storage application
	Projected capacitive multi-touch IC solution supporting large size Win8 and the 10-finger touch control function
	Projected capacitor high voltage driver IC
	Highly integrated Win8 compatible projected capacitive multi-touch IC solution
2013	Large size projected capacitive multi-touch IC solution
	Single chip solution for projected capacitive multi-touch IC
2014	Single chip solution supporting pen and writing input
	Support On-Cell and In-Cell Touch Screen control single chip
	Projected capacitive multi-touch IC supporting small size passive pen
2015	Support extra-large size touch chip solution
	Extra-large touch chip solution supporting pen and writing input
	Integrated Win10 compatible projected capacitive multi-touch IC solution

Year	R & D results
2016	B-type eGalaxPen
	T-type eGalaxPen
	E-type eGalaxPen (first generation)
	M-type eGalaxPen
	eGalax Touch Manager projected capacitive rapid calibration tool
	Force sensing and touch measurement solution
2017	Solutions that support eGalaxPen applications
2018	A new generation of TouchManager Plus projected capacitance rapid calibration tool
	Solutions supporting eGalaxPen input single chip (second generation)
	R-type eGalaxPen
2019	Released the second-generation solution to support large-size touch panels
	E-type eGalaxPen (second generation)
	EM37180 Scanner / Document Camera application
2020	R-type eGalaxPen (specifically for the second-generation small size)
2021	Support large size Touch Screen(third generation)
2022	4 Lane high-speed MIPI CSI interface control integration
	13 megapixels ISP
	Image quality can reach 100fps playback speed at 1.3M pixels
	Hovering touch technology
	Capacitive object recognition technology
	Support large size Touch Screen(fourth generation)
2023	Passive stylus classification solution
	R-type eGalaxPen (third generation)
	Support large size Touch Screen (fifth generation)
	AI "Water" and "Touch" recognition solution
	Support solution compatible with multiple of active stylus communication protocols
	Integration of on-screen knob input device on touch panel
	Low voltage driver driven Touch IC solution
	Wireless Audio & video screen casting software & hardware
2024	Microsoft Pen Protocol (MPP 2.6) support
	WGP protocol support
	Large size touch screen with Microsoft Pen Protocol compatibility
	Active Object solutions
	Multi-group wireless screen projection collaboration conference kit
	Live game streaming application, audio-visual kit module or system

(4) Long-term and short-term business development:

① Short-term business development:

A. Marketing strategy

- a. For existing product lines, B2B digital marketing tools will be applied to actively strive for more business in potential markets.
- b. Strengthen the service to existing clients so as to maintain long-term cooperative relationship.
- c. Built up marketing partners promoting commercial and educational application.

B. Production strategy

- a. Strengthen and maintain the cooperative relationship with major wafer foundries, packaging plants, testing plants and other outsourcing suppliers so as to strive for sufficient production capacity.
- b. Construct an information connection system with upstream wafer foundries, packaging and testing plants so as to control the progress and quantity of production at any time.
- c. Regularly review the quality and price with parts suppliers and outsourcing processing plants so as to continuously increase product price competitiveness as well as to maintain and improve yield.

C. Product strategy

- a. Continue to develop products with market potential.
- b. Continue to integrate various peripheral functions and components.
- c. Continue to pay attention to the demand for touch control functions related to the new generation of operating systems.

D. Operating scale

- a. Actively expand technical services.
- b. Actively adopt advanced manufacturing process to facilitate technology improvement and cost reduction.
- c. Actively establish domestic and overseas market channels.
- d. The subsidiary continues to strengthen and expand R&D teams and to increase products and competitiveness through mergers and acquisitions.

② Long-term business development:

A. Marketing strategy

- a. Make good use of digital marketing tools, combine with existing partners, establish more efficient cooperative relationships, strengthen the response to market changes, and increase market awareness and share.
- b. Actively cultivate professional sales personnel, enhance international marketing skills, and strive to cooperate with world-class major manufacturers in sales.
- c. Continue to strengthen the training of marketing professionals, expand the goal of taking internationally renowned major manufacturers and agents as the main clients, and establish a global network and sales base to become a global brand.

B. Production strategy

- a. Provide clients with fast, accurate and stable products through the close and stable cooperative relationship with outsourcing plants.
- b. Continue to use advanced manufacturing processes to reduce costs and establish cost advantages.
- c. Maintain a good cooperative relationship with existing foundries and actively seek cooperation with new foundries.

C. Product strategy

- a. Always pursue technological leadership and continue to invest in the research and development of new generation products.
- b. Deeply cultivate the technical level of existing product lines, so that each product line

can maintain a leading position in the industry.

- c. Improve the level of integration of integrated circuit components, increase the development rate of mixed-signal chips, and realize System on a Chip, so as to continuously improve product competitiveness, perpetually sustain innovation vitality, and maintain a high growth rate for the Company.

D. Operating scale

After applying the execution of marketing, production and product strategies, the overall operating efficiency can be greatly increased and the scale of operation can be rapidly expanded.

2. Market, Production and Sales Overview:

(1) Market analysis:

①Sales area of main products:

Unit: NT\$ 1,000 / %

Year Region	2023		2024	
	Amount	%	Amount	%
China	209,323	18	201,852	21
Taiwan	707,638	62	599,998	63
Others	225,899	20	153,744	16
Total	1,142,860	100	955,594	100

②Market share:

The Company's primary sales targets include touch panel manufacturers, system integrators, distributors, and private label manufacturers, with a global sales network. Since its establishment, the Company has been dedicated to the Industrial Control Systems industry which we have continued to cultivate. By progressively developing various types of Touch Screen Controllers that are tailored to diverse industry applications and collaborating with customers to overcome production challenges, EETI has built stable, long-term relationships, maintaining a leading position in the industrial control sector for over two decades.

On the other hand, the current main sale of the subsidiary's audio video / voice control chip & module products are PC-TV ICs, which takes up the market share of about 40%. In terms of competitors, the competitors of PC-TV ICs include: Cypress, Afatech, etc.; competitors against PC Cam IC include Vimicro, Sonix, ALI, SMI, Sunplus, etc.

③Future supply and demand conditions and growth of the market:

Real-time interactive audio and video on online social platforms has become more and more popular. More and more stand-alone systems have audio and video requirements in their functions. The growth trend in embedded audio and video functions combined with cloud-related applications has accelerated significantly.

The integration of AI in home appliances, toys, PC peripherals, games, industrial control, and medical imaging has been an inevitable trend in the future, and the business opportunities in this area are also the growth that can be perceived in the subsidiary in the future.

The market has gradually focused on this new generation of extra-large size application requirements within recent years, especially in the application of electronic blackboards in the education market as well as smart display devices for collaborative conferences. In addition, the new generation of products will make the projected capacitive touch control technology become the mainstream usage function of this application, whether it is the requirement of the appearance of the product or the improvement of the touch control

function. The Company released a touch control chip solution with its own communication protocol for extra-large-sized projected capacitive touch panels, enabling it to have occupied a leading technological position in this emerging product market. Looking forward to this year, it will launch a new generation of chips with more powerful functions, supporting solutions for MPP2.6, WGP, and eGalaxPen handwriting input for this market , once again expanding the range of its technological leading position in the same industry. Coupled with the explosive growth of this emerging market in the future as well as EETI's leading position in the market, the Company will seize this market as a pioneer and create considerable output value.

④Competitive niche:

The Company possesses professional software resources and development capabilities in touch screen control board and control chip products. It is currently one of the few suppliers in the world that have a variety of medium and large-size touch control technologies and can provide complete software and hardware solutions, which can shorten the development schedule for related manufacturers in product development, and improve product add-on value. For system manufacturers, the Company's timely support and introduction of new technologies, complete and mature driver core technology can meet their continuous needs for being the leader in the product market; for Touch Screen manufacturers, the Company's control boards are fully compatible and can fully meet the needs of their downstream sales client base. All the described above are the competitive niches for the Company to become a leading supplier in the touch control industry. This year, the Company will launch low-power touch control chips for handheld devices. Additionally, our next-generation control solutions for extra-large touch screens are tailored to meet the specific demands of certain industries, further reinforcing the Company's leadership in the field.

As for subsidiaries, The subsidiary has the USB 2.0 / USB 3.0 / H.264 / Audio / Voice Control chip & module departments in place and is the only IC design company with self-developed USB 2.0 / USB 3.0 / Audio / Video Driver core technologies, and therefore it can provide clients with complete USB 2.0 / USB 3.0 audio video solutions to assist clients in directly importing the control chip & module modules developed by the subsidiary into various highly integrated products so as to ensure product quality and accelerate product development schedule, thereby developing and launching their products within the shortest time possible. In addition, in terms of USB 2.0 / USB 3.0 audio video interface technology, whether it is product development cost, technical mastery or support for downstream manufacturers, the subsidiary has what it takes to grab an excellent competitive advantage.

⑤Favorable, unfavorable factors and countermeasures for development prospects:

Favorable factors	<ol style="list-style-type: none"> 1. Specialized division of labor in the semiconductor industry. 2. Stable growth of demand for industrial chips, and continuous expansion of application fields in touch control products. 3. Possessing a variety of touch control technologies, not easily affected by the fluctuation of a single product. 4. Having complete marketing channels. 5. Mastering the core technology of the firmware and driver.
Unfavorable factors	<ol style="list-style-type: none"> 1. Product prices change rapidly. 2. Insufficient domestic design talents. 3. Rapid market changes and increasingly fierce market competition.
Countermeasures	<ol style="list-style-type: none"> 1. Continue to develop high-end products, strengthen market differentiation, enhance product competitiveness; and invest R&D resources in the development of ASIC chips. 2. Increase R&D talent training and provide a perfect R&D environment to attract outstanding talents. 3. Actively cooperate and integrate with internationally renowned system operators to establish the Company's brand image world-wide. 4. Maintain multilateral, parallel and close cooperation channels with domestic and foreign touch screen manufacturers, shorten product development schedule, decrease production costs, and strengthen the timeliness and competitiveness of new products.

(2). Important purposes as well as manufacturing and production processes of main products:

①Important purposes of main products:

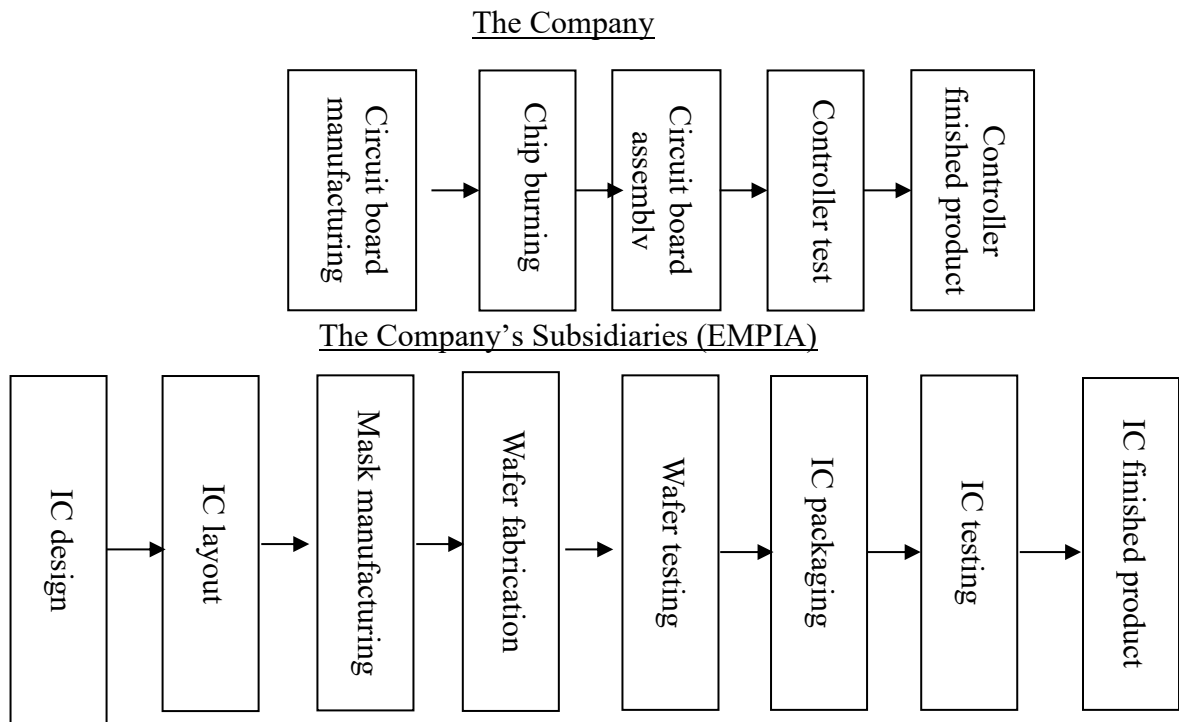
The Company

Product name		Product purpose / function	Application product
Touch Screen Control Chip & Control Board	Resistive Control Board	Use hands or other non-sharp objects to detect the voltage at contact points and calculate the position.	Personal portable information devices such as mobile phones and GPS, as well as various information systems and inquiry machines (KIOSK), automated teller machines (ATM), and industrial computer equipment.
	Surface Capacitive Control Board	Use hands or other media with conductors to sense changes in its current.	Various information systems and inquiry machines (KIOSK), automated teller machines (ATM), industrial computer equipment, and gaming machines.
	Projected Capacitive Control Chip & Control Board	Use hands or other media with conductors to sense the change in its capacitance value.	Multi-Touch Mobile phone, GPS, Tablet, Netbook, Notebook, All in One PC and other personal information devices with the multi-touch gesture function.

Subsidiary (EMPIA)

Product application		Product purpose / function	Transmission interface
USB Video Control Chip / Module	PC-TV AV signal Converter & Module	Decode NTSC/SECAM and PAL analog TV system signals. Widely used in various types of digital audio-video processing such as USB TV-box and USB TV card.	Analog or digital input , modulation and decoding, USB 2.0 digital output
		Support wireless digital TV protocol including European standards DVB-T 、 DVB-S and American standard ATSC. Widely applied to STB design.	
		Support Analog / Digital TV protocol with the function of two-way conversion. Frequently applied to USB video control cards design.	
	Live Game Recording/ Brocasting Control Chip & Module	Live Recording or Broadcasting audio and video for on-line gamers. Supporting UVC / UAC standard, with the highest resolution 1080p and 30 fps to demonstrate or reveal the live game on YouTube or other on-line medias.	Analog or digital input, HDMI / USB 2.0 / PCI-E digital output
	Miniature camera video & audio signal processor	With Auto-Focusing, document scanning/snapshot and live demo functions. It also can capture still images of different sizes, and support digital microphones. Mostly applied to All-purpose camera and Visualizer design.	CMOS Sensor digital signal input, HDMI / USB 2.0 digital output
		Applied to Industrial camera image playback and capture with 3A calibration software and 13 megapixel ISP . It also support 4 Lane high-speed MIPI CSI interface and 100fps at 1.3 megapixels for subsequent recording and transmission. Widely applied to medical surgery device, dental diagnosis and treatment equipment, AOI detection unit, etc.	
	Multi-group wireless screen projection collaboration conference kit	Multi-group wireless collaborative projection conference kit for group sharing as an smart hardware platform. The collaboration over IP application software platform based on the WiFi Routing protocol embedded, and the conference touch screen two-way control for multi-person or multi-group conference sharing and collaboration. OnCollab series suite products and intelligent control platform are provided with AI Language Automatic Conversion System Suite.	WiFi 6, HDMI, USB3.0

②Manufacturing and production processes:



③Supply status of main raw materials:

The Company has established a specialized organization and personnel to ensure that our products meet all countries' and clients' environmental requirements. We review and inspect suppliers' related documents every year, and require that suppliers prohibit the use of substances harmful to the environment in accordance with the RoHS Directive. Suppliers are required to provide the following documents:

- HSF Test Report and HSF Guarantee Letter.
- Ingredients list or SDS.
- REACH Regulation Substance Survey or REACH Compliance Statement.
- Declaration on Non-use of Conflict Metals and RMI_CMRT Survey.

Taiwan's semiconductor industry has highly siloed division of labor, and most domestic IC design companies do not have their own wafer fabs. In view of these facts, the Company has established long-term strategic partnerships with specific wafer foundries in order to shorten products' time to market. We provide standard cells and IPs to the IC design service company within the wafer foundry, then provide the wafer foundry with tape-out for production. The Company has established a good cooperative relationship with the company, adopting the attitude of a long-term partner, thus ensuring a stable supply of goods and further obtaining more beneficial cooperation in terms of quality, delivery time, price, and output.

In addition to working with suppliers of our main raw material (wafers), the Company has mostly been able to maintain two or more suppliers of other important raw materials and processing items. This disperses operational risks that might arise from shortages of raw materials and processing plants operating at full capacity, thus stabilizing our supply of raw materials for manufacturing and production.

④ A List of Any Customers and Suppliers Accounting For 10 Percent or More of the Annual Net Revenue in Either of the 2 Most Recent Years :

A. Suppliers Accounted for at Least 10% of Annual Net Procurement :

Information on Major Suppliers for the Most Recent 2 Years

Unit: NT\$ 1,000 / %

	2023				2024			
Item	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer
1	A	113,775	23	None	A	27,248	17	None
2	B	298,439	59	None	B	88,773	56	None
	Others	88,725	18	-	Others	43,827	27	-
	Total Net Procurement	500,939	100	-	Total Net Procurement	159,848	100	-

(Note 1) Reason for the increase or decrease:

Supplier A and B reduced its shipment in the current year because it had sufficient stock.

(Note 2) As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2025.

B. Customers that Accounted for at Least 10% of Annual Net Revenue :

Information on Major Customers for the Most Recent 2 Fiscal Years

Unit: NT\$ 1,000 / %

	2023				2024			
Item	Name	Amount	Percentage of annual net Revenue (%)	Relationship with the issuer	Name	Amount	Percentage of annual net Revenue (%)	Relationship with the issuer
1	Holy Stone Enterprise Co., Ltd.	248,390	22	Same person as the chairman	Holy Stone Enterprise Co., Ltd.	253,266	27	Same person as the chairman
2	A	76,454	7	None	A	100,091	10	None
	Others	818,016	71	-	Others	602,237	63	-
	Total Net Revenue	1,142,860	100	-	Total Net Revenue	955,594	100	-

(Note 1) As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2025.

3. The Number of Employees Employed, Average Years of Service of Employees Employed, Average Age of Employees Employed, and Education Levels of Employees Employed :
Employee Statistics for the Most Recent 2 Fiscal Years up to the Annual Report Publication Date

Year		2023	2024	As of March 31, 2025
Number of employees	Sales & Manufacturing Person	68	65	64
	Managerial Person	24	24	24
	Engineer	114	98	96
Total		206	187	184
Average age		41.8	42.85	42.95
Average years of service		9.77	11.04	10.97
Education distribution percentage (%)	Ph.D.	1%	1%	1%
	Master's degree	36%	38%	38%
	College	54%	51%	51%
	Senior high school	9%	10%	10%
	Below senior high school	0%	0%	0%

4. Disbursements for Environmental Protection:

- (1) Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions): None.

- (2) Disclose an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Company is primarily engaged in IC design and development; the only manufacturing we are involved are in is processes such as warehousing, product testing, packaging, and simple assembly. The Company is currently not engaged in formal production activities, and thus does not generate pollution problems such as waste water, waste gas, or noise. For the office environment, all employees are required to cooperate with the building's management center in properly doing environmental protection work. In the most recent fiscal year and up to the annual report publication date, the Company has not incurred losses, been subject to disciplinary actions, or had external compensation obligations due to environmental pollution. At the beginning of our cooperation in the EU RoHS Directive, the Company had already fully introduced a non-hazardous substance manufacturing process, requiring that materials used in all product lines be compliant with the EU RoHS directive and the new EU REACH policy. We are also introducing energy-saving designs (low energy consumption) into the products we develop, so as to keep pace with the world's advanced countries in energy-saving, carbon-reducing, and non-hazardous green products. That is, the raw materials used in the production of our products do not contain environmentally hazardous substances. Meanwhile, to strengthen control and management of hazardous substances, the Company also passed

IECQ QC080000 Hazardous Substance Process Management (HSPM) system certification in 2018. The management of hazardous substances covers all aspects of design, development, procurement, processing, inventory sales, etc., bringing greater protection to customers' rights and interests.

(3) Impact of environmental protection expenditures on the Company's competitive position:

In alignment with our corporate philosophy of environmental protection and sustainable operations, and in response to the growing global emphasis on eco-friendly practices, we have established a dedicated "Green Product Team." This Team evaluates raw materials, components, production processes, and other links in the production chain at every stage—from production to shipment—to ensure compliance with the European Union's Restriction of Hazardous Substances Directive (EU RoHS) and the REACH Regulation.

Our packaging materials used during the shipment processes comply with the EU Packaging Waste Directive (94/62/EC), ensuring the sum of the four restricted heavy metals falls below 100 ppm. Furthermore, we perform rigorous audits to comply with relevant environmental regulations and to fulfill customer-specific requirements, ensuring that our products and standards adhere to the latest regulatory and client requirements.

In addition to the aforementioned management and control of the overall production chain, the Company also introduced a green supply chain management platform in 2021. This improves risk controls over green products, while at the same time increasing the efficiency of green audits and parts approval, reducing departments' need to contact suppliers, increasing responsiveness to client environmental protection documents, and effectively improving order-acceptance efficiency. In the current trend toward green consumption by major manufacturers around the world, our present environmental protection management and controls effectively enhance client confidence in EETI products, while also reducing client costs for green product management and control. We expect effectively meeting end client needs to have a positive impact on the Company's competitive position.

5. Labor Management Relations:

(1) The Company's and its subsidiaries' employee welfare measures, continuing education, training, retirement systems, and implementation status thereof, as well as information on labor-management agreements, and employee rights and interests protection measures:

① Employee welfare measures:

- A. Superior Insurance Benefits: Employees are provided with labor insurance, national health insurance, group insurance, and contributions to the new labor pension system. Additionally, employees can enjoy discounted group insurance for their dependents and receive travel accident insurance for business trips abroad, ensuring protection against various risks in both work and life.
- B. Holiday Bonuses: Employees receive holiday bonuses for the Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year, subject to company performance.
- C. English Proficiency Incentives: To enhance employees' communication skills in the international workplace, EETI offers incentives for employees who pass recognized English proficiency tests and meet the required scores. In 2024, one employee applied for the incentive.
- D. Flexible Work Hours: The Company implements a flexible work hour policy, allowing

employees to adjust their working hours to balance personal and professional life.

- E. Paid Travel Leave: To encourage employees to relax and unwind, each employee is entitled to one day of paid travel leave annually. In 2024, 160 employees utilized this benefit, achieving nearly 100% participation.
- F. Nursing Rooms: Dedicated nursing rooms are available to provide a private and comfortable space for breastfeeding employees. This helps new mothers balance work and childcare while reducing the pressure of managing both professional and family responsibilities.
- G. Employee Welfare Program: The Company allocates an annual welfare fund for employees, offering various benefits such as birthday gifts, wedding and childbirth allowances, bereavement support, and travel subsidies. Employee engagement activities, including family days, team gatherings, year-end banquets, and New Year celebrations, are regularly organized to foster team cohesion and a sense of belonging.
- H. Employee Parking: Free motorcycle parking spaces are provided to facilitate employee commuting and enhance the workplace environment.

②Employee continuing education measures:

- A. In order to promote new recruits' understanding of the Company's business philosophy, culture, organization, and business, as well as their personal rights and obligations, all new EETI recruits are required to participate in pre-employment training courses.
- B. We have had also formulated the Education and Training Management Procedures; and the Human Resources and General Affairs Department is in charge of planning and implementing annual employee education and training, including internal training and external training courses.

The statistics on attendance in terms of persons and number of hours for employee education and training over the past two years are as follows:

Year	Persons trained	Attendance hours
2024	923	2,157
2023	864	1,142

- ③For Company (including subsidiary) employees whose work is related to transparency in financial information (including audit, finance, and accounting personnel), information on competent authority-stipulated licenses/certificates that they have obtained:
- A. Republic of China CPA license: Finance and Accounting Department, 1 person.
 - B. Certified Internal Auditor (CIA) license issued by the Institute of Internal Auditors-Chinese Taiwan: Finance and Accounting Department, 1 person.
 - C. Certificate of having passed the Republic of China stock affairs specialist proficiency test: Finance and Accounting Department, 1 person.

④Employee work environment and personal safety:

The Company is primarily engaged in IC design and development; our operations only require manufacturing processes such as warehousing, product testing, packaging, and simple assembly. We do not generate pollution problems such as waste water, waste gas, or noise. Therefore, the Company creates a comfortable and safe work environment for all employees. EETI has also taken out public liability insurance and group insurance to

effectively strengthen and protect employee personal safety. The Company's major goals and management plans are summarized as follows:

No.	Goal/Objective	Plan	Current status	Implementation
1	Products must not contain environmentally hazardous substances	Regular, random HSF testing on standard finished products	The Company's goal is to control incoming materials via raw material approvals, so as to meet the Company's HSF requirements.	Raw materials, parts, manufacturing processes, and other links in the production chain are regularly evaluated; products for random testing are sent to third-party inspectors for testing, to verify EU RoHS and REACH compliance.
2	Improve hazardous substance management	Implementing an IECQ QC080000 Hazardous Substance Process Management System	A proprietary management system has been established to monitor the implementation status and effectiveness of the hazardous substance system.	Improving management of hazardous substances, to ensure employee personal safety.
3	Improve quality management	Implementing the ISO 9001 Quality Management System	A proprietary management system has been established to monitor the implementation status and effectiveness of the quality system.	Improving quality, safety, and health management, to ensure employee personal safety.
4	Monitor system implementation effectiveness	Establishing the Quality Assurance Department and Audit Team	Dedicated units manage the Company's overall quality and hazardous substances, and the implementation results thereof have been audited.	Performing regular internal audits twice a year; conducting management review at least once a year.
5	Use only RoHS directive-compliant products	Adopt lead-free tin in both maintenance and manufacturing processes	Lead-free tin is used in both maintenance and manufacturing processes.	Fully adopt lead-free manufacturing processes, to maintain and ensure employee personal safety and health in product maintenance and manufacturing processes.
6	Labeling control	Implement and carry out labeling controls	Announced labeling of the Hazardous Substance List and of	Implementing labeling controls for the Hazardous

No.	Goal/Objective	Plan	Current status	Implementation
			HSF Control Areas.	Substance List and the HSF Control Area to avoid pollution by hazardous substances.
7	Air pollution treatment in laboratory and maintenance areas	Adopt ventilation equipment in laboratory and maintenance areas	Ventilation fans are used and masks are provided.	Using ventilation equipment; moving suction hoods to air pollution sources. After air is filtered by the ventilation system, sending fresh air back into the room, so as to maintain employee safety and health.
8	Industrial waste disposal, clearance, and transport	Scrapping and disposal of waste PCBA and other electronic parts	Scrapping/recycling is handled by a waste disposal company.	Reporting the flow of industrial waste on a regular basis on the Environmental Protection Administration website; while materials are reported as scrapped, planning a location map of waste classifications to ensure employee personal safety and health.
9	ESD protection	Implement ESD protections	Electronic parts are sensitive components, and the human body requires measures to protect against static electricity.	Implementing electrostatic protection in accordance with the ESD Protection Operational Instructions, to ensure employee personal safety and health.
10	Employee welfare measures	Help employees maintain physical and mental health	Established an Employee Welfare Committee, which organizes arts and cultural activities as well as employee snacks.	Many activities planned by the Employee Welfare Committee, helping employees relax physically and mentally outside of work, relieve the

No.	Goal/Objective	Plan	Current status	Implementation
				busy-ness and tension of work, and make life more fulfilling and comfortable.
11	Employee health plan	Assist employees in recording and tracking physical health indicators	Health checks are carried out for new recruits, special operators, and current employees in accordance with laws and regulations.	Organizing regular employee health checks and medical consultations; providing blood pressure measuring devices are also provided, to help employees stay on top of their health statuses; holding health lectures, to provide employees with common knowledge on health care.

⑤ Employee retirement system:

A. The Company's employee retirement system is in accordance with the Labor Standards Act. In June 2005, the "Labor Retirement Reserve Fund Supervision Committee" was established, with regulations governing its structure and retirement policies. The Company allocates 2% of the total monthly salary as a contribution to the labor retirement fund, which is deposited in a dedicated account with Taiwan Bank under the name of the Labor Retirement Reserve Fund Supervision Committee. An actuarial assessment is conducted annually by a certified actuary to evaluate the retirement reserve fund and issue an actuarial report, ensuring pension obligations are accounted for, pension liabilities are recognized, and future retirement benefits are secured. In 2024, contributions under the old system accounted for 5.8% of the total retirement fund contributions.

B. In compliance with the "Labor Pension Act," since July 1, 2005, employees under the new pension system receive company contributions directly into their individual labor insurance accounts at the Bureau of Labor Insurance. These contributions, which are no less than 6% of the employees' monthly salary, are managed and disbursed accordingly. In 2024, contributions under the new system constituted 94.2% of total retirement fund contributions.

⑥ Labor Relations:

The Company maintains harmonious labor relations and convenes labor-management meetings regularly. In addition, to enhance internal communication, dedicated email accounts and employee suggestion boxes have been set up to address employee concerns and grievances promptly. Since its establishment, the Company has not experienced any major labor disputes or financial losses, nor have there been any labor-management negotiations. Moving forward, the Company will continue to strengthen labor relations and welfare initiatives to foster better mutual understanding and prevent potential disputes.

- (2) List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: None.

6. Information & Communication Security Management:

- (1) Information & communication security risk management framework, information & communication security policies, specific management programs and resources invested in information-communication security management:

① Information & communication security management framework

Our Company is responsible for information security affairs by the Information Department, and has set up a dedicated information security supervisor officer and specialist for information security, responsible for formulating and implementing our Company's information security policies and operating procedures, and regularly report to the Board of Directors and Company management

② Information & communication security policies and specific procedures

The Company has formulated management policies and specific plans on which to implement controls in response to a variety of types of risks. We continue to make adjustments in accordance with actual needs and situational changes

The management policies and specific procedures are as follows:

Information & communication security policies	Policy goals	Specific procedures	Procedure descriptions
Information security management policy	Division of information security rights and responsibilities	Information security specialized management	Our Company is responsible for information security affairs by the Information Department, and has set up a dedicated information security supervisor officer and specialist for information security, responsible for formulating and implementing our Company's information security policies and operating procedures
	Information security professional training	Outsourcing professional training courses	1. The information security specialized unit receives regular training in professional information security courses (at least once a year) 2. Regularly participate in information security seminars
	Information transmission	Information security status report	1. The information security supervisor officer regularly reports to the Board of Directors on the current status of information security (at least once a year)

Information & communication security policies	Policy goals	Specific procedures	Procedure descriptions
			2. Regularly report on the current status of security and conduct policy reviews with the company's management (at least twice a year)
Operational sustainability policy	Threat response	Information security early warning notification mechanism Threat detection response mechanism Incident analyze mechanism	1. Join the joint defense organization — Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) and share cybersecurity intelligence with SOC companies, to receive cybersecurity threat intelligence alerts in advance. 2. To cooperate with the information security company to carry out automatic response and expert analysis and handling during the occurrence of an information security incident; After the security incident, Information Security Company will analyze and identify the incident
	System backups	Local backups mechanism Remote replication mechanism	Establishing regular backups of systems and data to provide data recovery and system restoration when disasters occur
	System recovery	Server clustering mechanism Extranet network backup mechanism Electricity supply backup mechanism Air conditioning backup mechanism	Establishing backups at all levels which the backup device automatically switches to ensure uninterrupted overall system operation when a single component fails
	Remote working	Remote connection mechanism Cloud workstations platforms Online meeting mechanism	This mechanism was implemented in a large number of cases during the outbreak. Multifactor authentication and encrypted connections were used to provide personnel with telecommuting capabilities, and cloud workstations and conferencing software were utilized to achieve telecommuting collaboration
Information security	Online protection	Telecom intrusion detection and protection	Introduce multiple information security protection equipment or mechanisms at various levels to detect threats from

Information & communication security policies	Policy goals	Specific procedures	Procedure descriptions
protection policy	Gateway protection	Gateway firewalls Gateway email scanning systems	different types and pipelines, in order to achieve the concept of deep defense The various information security protection mechanisms mostly adopt automated response processing, and a small number of parts that require manual intervention are carried out according to standard operating procedures to improve response efficiency and reduce human errors. Control high-risk behaviors and devices to ensure the safety of the overall system
	Terminal protection	Anti-virus software Endpoint detection response software Operating system policy control Peripheral device access control Application program control Website access control	
	Security update and vulnerability patch	Operating system security update virus signatures database update	Update virus signatures, patch vulnerabilities, etc. on a regular basis, to avoid impacts from new attack methods and threats
	Third party information security detection	Vulnerability scanning social engineering exercises	Through cooperation with information security company, conduct information security testing and social engineering exercises (at least once a year) to detect system vulnerabilities and employees information security vigilance , and make revisions and improvements based on the testing results
	Enhance the awareness of information security	Information & communication security education and legitimate software advocacy	Irregular conduct educational training and advocacy on information security to enhance employees' information security knowledge and vigilance (at least four times a year)

③Resources invested in information & communication security

2024 Resources invested in information & communication security:

- A. One dedicated information security supervisor officer and one dedicated information security specialist (established since 2023)
- B. Report on information security status by the Board of Directors: one time
- C. Report on the current status of information security and review by company management: three times
- D. Information & communication security promotion for all employees: four times
- E. Online training for all employees on information & communication security: one time (1 hour)
- F. External professional training courses for information security specialist: one time (40

hours)

- G. Social engineering exercise: schedule random drills (at least twice for each department)
- H. Introduction of endpoint detection response system to enhance existing protection mechanism (introduced in 2023)
- I. Support projects for foreign security vendors: intelligence analysis and reporting, threat detection, incident response.

(2) List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

7. Important Contracts: None.

V. Review and Analysis of the Company's Financial Position and Financial Performance, and Listing of Risks

1. Analysis of Financial Position:

Unit: NT\$ 1,000

Item \ Year	2024	2023	Amount Increased and or Decreased	Changing Ratio (%)
Current Assets	1,350,279	1,308,214	42,065	3
Property, Plant and Equipment	3,063	4,549	(1,486)	(33)
Intangible Assets	5,857	5	5,852	117,040
Other Assets	143,966	133,345	10,621	8
Total Asset	1,503,165	1,446,113	57,052	4
Current Liabilities	214,197	254,794	(40,597)	(16)
Non-current Liabilities	53,646	39,829	13,817	35
Total Liabilities	267,843	294,623	(26,780)	(9)
Equity Attributable to Owners of the Parent	1,175,517	1,085,076	90,441	8
Share Capital	637,029	637,029	-	-
Capital Surplus	19,842	19,842	-	-
Retained Earnings	518,027	428,592	89,435	21
Other Equity Interest	619	(387)	1,006	-
Non-Controlling Interest	59,805	66,414	(6,609)	(10)
Total Equity	1,235,322	1,151,490	83,832	7
<p>Note: Analysis of increase and decrease in the two periods:</p> <p>1. Decrease in property, plant, and equipment: Due to the continued depreciation of property, plant, and equipment in 2024.</p> <p>2. Increase in intangible Assets: Due to the addition of R&D software in 2024.</p> <p>3. Increase in non-current liabilities: Due to the increase in non-current lease liabilities in 2024.</p> <p>4. Increase in retained earnings: Due to the increase in unappropriated retained earnings in 2024.</p>				

2. Financial Operating Results:

Financial Operating Results Analysis Table

Unit: NT\$ 1,000

Item \ Year	2024	2023	Amount Increased and or Decreased	Changing Ratio (%)
Operating Revenue	960,348	1,144,316	(183,968)	(16)
Less: Sales Returns 、 Sales Discounts and Allowances	4,754	1,456	3,298	227
Net Operating Revenue	955,594	1,142,860	(187,266)	(16)
Operating Costs	495,226	780,513	(285,287)	(37)
Gross Profit	460,368	362,347	98,021	27
Operating Expenses	334,058	314,670	19,388	6
Operating Income	126,310	47,677	78,633	165
Non-Operating Income and Expenses	36,925	19,804	17,121	86
Profit Before Tax	163,235	67,481	95,754	142
Less: Income Tax Expenses	25,265	8,687	16,578	191
Net Profit	137,970	58,794	79,176	135

1. Analysis of increase and decrease in the two periods:

- (1) Increase in gross profit, operating income, profit before tax, net profit: Due to the decrease in operating costs in 2024.
- (2) Increase in non-operating income and expenses: Due to the increase in gain on valuation of financial asset and net foreign exchange profits in 2024.
- (3) Increase in income tax expenses: Due to the increase in profit before tax in 2024, the related income tax expenses increase.

2. Sales volume forecast and the basis therefor: Not applicable due to the reason that the Company did not prepare a financial forecast.

3. Effect upon the Company's financial operations as well as measures to be taken in response: No significant impact.

Analysis of Changes in Gross Profit

Unit: NT\$ 1,000

Year \ Item	Operating Revenue	Sales Returns 、 Sales Discounts and Allowances	Operating Costs	Gross Profit	Gross Profit Margin(%)
2024	960,348	4,754	495,226	460,368	48
2023	1,144,316	1,456	780,513	362,347	32

Description of significant changes in the gross profit margin:

The increase in gross profit margin compared to 2023 was primarily due to decrease in operating costs as a result of the recognition of the gain from price recovery of inventory.

3. Cash Flow Analysis :

Unit: NT\$ 1,000

Opening cash balance ①	Annual net cash flow from operating activities ②	Net cash flow from other activities for the year ③	Cash surplus (deficit) amount ①+②+③	Remedial measures for insufficient cash	
				Investment plan	Financing plan
463,414	271,289	(92,043)	642,660	-	-

(1) Analysis and description of changes in cash flow in the most recent year:

①Operating activities: Net cash inflow of NT\$271,289,000, primarily due to operating profits.

②Investment activities: Net cash outflow of NT\$17,406,000, primarily due to intangible assets and other non-current assets.

③Financing activities: Net cash outflow of NT\$76,214,000, primarily due to the distribution of cash dividends.

④Impact of changes in exchange rates on cash and cash equivalents: Net cash inflow of NT\$1,577,000 was generated.

(2) Improvement plan for insufficient liquidity: The Company has no shortage of cash liquidity.

(3) Analysis of cash flow in the coming year: Not applicable due to the reason that the Company did not prepare a financial forecast.

4. Effect upon financial operations of any major capital expenditures during the most recent fiscal year: None.

5. Reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year:

Unit: NT\$ 1,000

Item	Investment profit (loss) recognized for current period	Reinvestment policy	Reasons for profit/loss	Improvement plan	Other investment plans for the coming year
eMPIA Technology Corp.	(13,299)	For division of labor and organizational restructuring, to improve competitiveness and business performance	Due to the continued downturn in the consumer electronics market, revenue has declined, resulting in a financial loss for the year.	Enhancing product diversity and expanding into new customer segments	Evaluate the necessity of increasing investment in line with the scale of operation

Note: Disclosing reinvestment amounts and investment profits/losses exceeding 10% of paid-in capital.

6. Section on risks shall analyze and assess the following matters during the most recent fiscal year and as they stood on the date of publication of the annual report:

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

Unit: NT\$ 1,000 /%

Item	2023		2024	
	Amount	%	Amount	%
Net operating revenue	1,142,860	100	955,594	100
Interest income	9,470	1	10,073	1
Net foreign exchange profits (losses)	(1,076)	-	10,452	1

Note: Data source is the annual financial statements, as audited and attested by the CPA.

The specific measures currently adopted by the Company due to changes in interest rates, exchange rates, and inflation in the most recent year are set out as follows:

Changes in interest rates: The Company regularly evaluates currency market interest rates, stays on top of financial market data, and takes appropriate countermeasures to mitigate the impact of interest rates on the Company. The Company has sufficient funds and no financial loans. Safety management is the first priority in capital planning, and funds are allocated to conservative and stable investments so to obtain stable interest income.

Exchange rate fluctuations: The Company primarily deals with USD accounts receivable and USD accounts payable. It focuses on natural hedging to avoid foreign exchange risks. The Company stays on top of changes in exchange rates based on exchange rate trends and market information, and adjusts foreign currency asset and liability positions in a timely manner with proper disposal thereof, to mitigate the impact of exchange rate fluctuations on the Company's operating results.

Inflation: Inflation has not caused immediate or material impacts on the Company.

- (2) The Company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future:

To date, the Company has not engaged in derivatives, high-risk or high-leverage investments, lending funds to others, or endorsements or guarantees. In order to control financial risks, the shareholder meeting and the Board of Directors of the Company have passed resolutions to formulate internal management guidelines and operating procedures, based on sound corporate finance and operations. These guidelines and procedures include the Procedures for Acquisition or Disposal of Assets, the Operational Procedures for Lending Funds to Others, the Operational Procedures for Endorsements and Guarantees, and other rules. In the event of any related transactions in the future, the evaluation and control operations will be carried out in accordance with the Company's policies.

- (3) Research and development work to be carried out in the future, and further expenditures expected for research and development work:

The Company expects to invest approximately NT\$211,352,000 in research and development in 2025; this amount will be adjusted in later years in accordance with operating conditions. In view of the fact that the key to successful research and development lies in the ability to correctly stay on top of market development trends and new products

that meet market demand, EETI adheres to the concept of innovation with and deep cultivation of core technologies. In terms of research and development of touch controller products, the Company possesses mass production capacity in resistive, improved resistive, surface capacitive, surface acoustic wave, projected capacitive, and other technologies. In the future, we will devote ourselves to developing projected capacitive products suited to a different sizes of touch applications, suitable for medium-size touch applications, and supporting Real Multi-Touch functions based on projected capacitive touch technology. By doing so, we will meet the requirements of a variety of operating systems for touch point identification; and further, we hope to improve product maturity and added value, as well as provide clients with complete touch product solutions.

In the current market, clients are making higher and higher demands for the number of touch points, and stronger and stronger anti-noise capacity. For our next-generation products, we will develop solutions that meet client demand based on client needs and provide clients with more options.

- (4) Effect on the Company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response: No significant impact found yet.
- (5) Effect on the Company's financial operations of developments in science and technology (including information & communication security risks) as well as industrial change, and measures to be taken in response: The Company is in the IC design industry and has always attached importance to the improvement of R&D capacity. In addition to continuously increasing investment in R&D, we have maintained a stable yet flexible financial management to meet the challenges of technological changes.
- (6) Effect on the Company's crisis management of changes in the company's corporate image, and measures to be taken in response: The Company has always maintained a good corporate image, and thus it is not involved in corporate crisis management caused by changes in corporate image.
- (7) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: As of the publication date of the annual report, the Company has no major mergers and acquisitions plans.
- (8) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken: As of the publication date of the annual report, the Company has no plan to expand plants.
- (9) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

In terms of purchases, compared with other IC design companies, the suppliers that provide wafer foundry services are clearly concentrated. The Company will continue to maintain a good cooperative relationship with existing wafer foundry suppliers, and will not rule out the possibility of seeking cooperation with other domestic and foreign wafer foundry suppliers.

In terms of sales, the Company decides whether to accept orders and deliver goods based

on client credit status. Trade terms with 30- to 60-days payment terms may be given based on the evaluation of credit status, and the management of accounts receivable is strengthened so as to reduce financial risks.

- (10) Effect upon and risk to the Company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the Company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: None.
- (11) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: In the most recent fiscal year and up to the annual report publication date, the Company has not been involved in changes of governance, and thus this does not apply.
- (12) Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that: (1) involve the Company and/or any Company director, any Company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any Company or companies controlled by the Company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation: In the most recent fiscal year and up to the annual report publication date, the Company has not been involved in such matters.
- (13) Other important risks, and mitigation measures being or to be taken: In the most recent fiscal year and up to the annual report publication date, the Company has not been involved in other important risks.

7. Other Important Matters: None.

VI. Special Disclosures

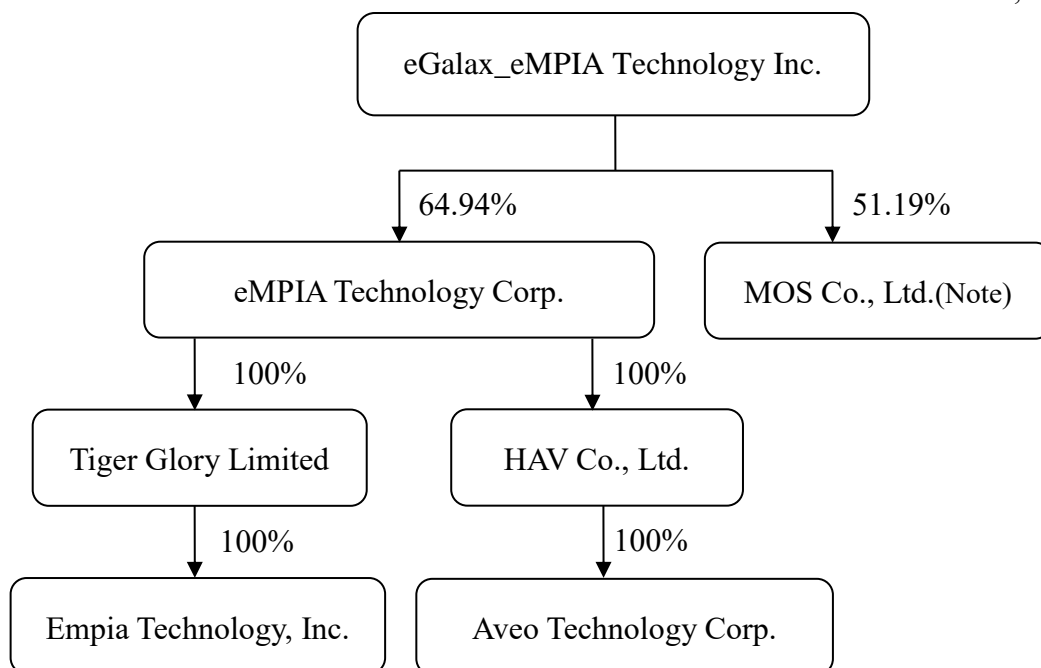
1. Information Related to Affiliates:

(1) Consolidated business reports of the affiliates

A. Organizational Overview of Affiliates:

Affiliate Organization Chart

December,31 2024



Note : MOS Co., Ltd. had applied for the closure of business by December 2019.

B. Information on Affiliated Companies :

December,31 2024 ; Unit: NT\$ 1,000

Company name	Date established	Address	Paid-in capital	Main service or production
eMPIA Technology Corp.	August 2012	6F, No. 15, Lane 360, Sec. 1, Neihu Rd., Neihu District, Taipei City 11493, Taiwan	154,000	IC chip development and design
Tiger Glory Limited	July 2003	Samoa	32,785 (USD1,000,000)	Holding and investment
HAV Co., Ltd.	May 2011	Samoa	88,847 (USD2,710,000)	Holding and investment
Empia Technology, Inc.	October 2002	California U.S.A	59,013 (USD1,800,000)	IC chip development and design
Aveo Technology Corp.	April 2006	China	16,393 (USD500,000)	IC chip development and design
MOS Co.,Ltd.	August 2011	South Korea	54,123 (KRW2,409,746,500)	Control chips and module development

Note: Calculations are based on exchange rates at the end of 2024: 1USD=32.785TWD ; 1KRW=0.02246TWD.

C. Where affiliates are presumed to have a relationship of control and subordination, information on their identical shareholders: Does not apply.

D. Industries covered by affiliates general business operations:

The businesses operated by the Company and its affiliates include: Design of integrated circuits (ICs) and other electronic products; manufacturing and processing of electronic products; wholesaling and retail of materials; and investment business.

E. Information on each affiliate's Directors, Supervisors, and General Managers :

December,31 2024 ; Unit: Shares in thousands /%

Company name	Title	Name and Representative	Shareholding	
			Shares	(%)
eMPIA Technology Corp.	Chairman	eGalax_eMPIA Technology Inc. Representative : Hung Che Shen	10,000	64.94%
	Director	eGalax_eMPIA Technology Inc. Representative : Ray Lu		
	Director	eGalax_eMPIA Technology Inc. Representative : Jing Rong Tang		
	Supervisor	Sherry Wu		
	General Manger	Ray Lu		
Tiger Glory Limited	Director and Manager	eMPIA Technology Corp. Representative : Ray Lu	1,000	100%
HAV Co., Ltd.	Director and Manager	eMPIA Technology Corp. Representative : Hung Che Shen	2,710	100%
Empia Technology, Inc.	Chairman and General Manger	Ray Lu	0	0%
Aveo Technology Corp.	Director	Jin Yu Ke	(Note 1)	(Note 1)
	Director	Min Xiong Lin		
	Director	Dong Hui Ye		
	Supervisor	eMPIA Technology Corp. Representative : Hung Che Shen		
MOS Co.,Ltd.(Note 2)	Director	eGalax_eMPIA Technology Inc. Representative : Kwon Chi Wan	3,236	67.15%
	Director	eGalax_eMPIA Technology Inc. Representative : Jeon Eui Hoon		
	Director and General Manger	Kim Sung Han		

Note1: Aveo Technology Corp. is a limited company that has not issued shares.

Note2: MOS Co., Ltd. had applied for the closure of business by December 2019.

F. Overview of Affiliate Operations :

December,31 2024 ; Unit: NT\$ 1,000/EPS: NT\$

Company name	Paid-in (Authorized) capital	Total asset	Total liabilities	Net value	Net Sales	Operating Income	Net Income (Loss)	EPS (\$) after tax
eMPIA Technology Corp.	154,000	192,189	18,666	173,523	49,187	(27,410)	(20,480)	(1.33)
Tiger Glory Limited	32,785	11,987	0	11,987	0	(28)	(2,056)	(2.06)
HAV Co., Ltd.	88,847	9,436	0	9,436	0	(36)	266	0.10
Empia Technology, Inc.	59,013	7,663	564	7,099	14,008	(2,252)	(2,281)	(1.27)
Aveo Technology Corp.	16,393	55	2	53	0	0	0	Note 3
MOS Co.,Ltd.	54,123	5	2,137	(2,132)	0	0	0	Note 4

Note:

1. Capital amounts, total assets, total liabilities, and net worth were calculated at exchange rates at the end of 2024: 1USD=32.785TWD ; 1KRW=0.02246TWD.
2. Operating income, operating profit, and current profit or loss (after tax) for the period were calculated based on average exchange rate for 2024: 1USD=32.2020TWD.
3. Aveo Technology Corp. is a limited company that has not issued shares, and thus earnings per share cannot be calculated.
4. MOS Co., Ltd. had applied for the closure of business by December 2019.

(2) Consolidated Affiliate Financial Statements :

Representation Letter

The entities that are required to be included in the combined financial statements of eGalax_eMPIA Technology Inc. as of and for the year ended December 31, 2024 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10, endorsed by the Financial Supervisory Commission, "Consolidated Financial Statements." In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, eGalax_eMPIA Technology Inc. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: eGalax_eMPIA Technology Inc.

Chairman: Jing Rong Tang

Date: February 27, 2025

- (3) Affiliation report: The Company is not a subsidiary company of another company, and thus there is no need to prepare an affiliation report.

2. Any private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.
3. Other matters that require additional description: None.
4. Any occurrence that has significant impacts on Shareholder equity or securities prices in the most recent fiscal year and up to the annual report publication date, as specified in Subparagraph 2, Paragraph 3, Article 36 of the Securities Exchange Act: None.