

Stock Code : 3556



2025 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, 2026

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

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

Spokesperson and Deputy Spokesperson Contact Information

	<u>Spokesperson</u>	<u>Deputy Spokesperson</u>
Name	Addy Chang	Alice Liao
Title	Director of Sales Division	Internal Audit Officer
Tel	(02)8751-5191	(02)8751-5191
Fax	(02)2797-8808	(02)2797-8808
E-mail	public@eeti.com	public@eeti.com

Headquarters, Branch Offices and Plants

Headquarters

Address 11F., No.302, Rueiguang Rd., Neihu District, Taipei City 114, Taiwan (R.O.C.)
Tel (02)8751-5191

Plants

Address 8F., No.302, Rueiguang Rd., Neihu District, Taipei City 114, Taiwan (R.O.C.)
Tel (02)8751-5191

Stock Transfer Agency

Company CTBC Bank Transfer Agency Department
Address 5F., No.83, Sec. 1, Chongqing S. Rd., Zhongzheng Dist., Taipei
City 100, Taiwan (R.O.C.)
Tel (02)6636-5566
Website <https://ecorp.ctbcbank.com/cts/en/index.jsp>

Certified Public Accountants Auditing Financial Statements during Recent Years

Auditors Hung Wen Fu and Pei Chi Chen
Company KPMG
Address 68F, No.7, Sec. 5, Xinyi Rd., Taipei City, Taiwan (Taipei 101)
Tel (02)8101-6666
Website <https://www.kpmg.com.tw>

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

In 2025, amid adverse factors such as geopolitical conflicts and the United States' reciprocal tariff policies, the global economy experienced volatility, posing multiple challenges for enterprises worldwide. Taiwanese companies faced considerable operational pressure due to export constraints and significant exchange rate fluctuations. EETI (eGalax_eMPIA Technology Inc.) has long been dedicated to touch panel controller IC technology and actively engages in R&D to provide touch system solutions with the aim of enhancing the competitiveness of its products and services. The following is a brief report to our shareholders summarizing the Company's performance over the past year, along with an overview of the business plan for 2026.

(I) 2025 Business Report

EETI reported consolidated operating revenue of NT\$967.47 million for 2025. Consolidated gross profit amounted to NT\$460.52 million, and net income attributable to the Parent Company after tax was NT\$136.68 million, representing a 6% decrease compared with the previous year. Basic earnings per share were NT\$2.15.

As the Company did not publicly disclose financial forecasts for 2025, disclosure of budget execution was not required.

(II) Overview of the 2026 Business Plan

1. Business policy:

Guided by our core values of “efficiency and reliability, professional excellence, continuous growth, customer orientation, environmental responsibility, and sustainable development,” the Company remains committed to these principles as its operational goals. By upholding its quality policy and approaching matters from the customers' perspective, the Company strives to deliver high-quality products and professional technical services.

2. Key Production and Marketing Strategies:

(1) Product Development:

Building on our core strengths in capacitive sensing technology and firmware/software development, the Company will continue to enhance innovation in touch technologies and develop stable and reliable touch solutions. These solutions are designed to support a wide range of screen sizes, from small and medium displays to ultra-large displays, meeting the needs of different industries and applications. Furthermore, in response to the global shift toward net-zero carbon emissions and sustainable development, our R&D strategy focuses on core technologies that emphasize high integration, energy efficiency, and strong reliability, with the aim of reducing energy consumption and carbon emissions during both product manufacturing and end-use.

(2) Sales and Marketing:

The Company will continue to maintain long-term strong relationships with international customers while actively expanding its new customer base. By providing comprehensive services, the Company aims to create mutually beneficial outcomes with its customers. In addition, the Company will participate in domestic and international exhibitions and forums to stay abreast of industry trends and explore new business opportunities. Through engagement with international customers, the Company aims to further strengthen its professional position and build greater trust in the next-generation industrial applications market.

(III) Future development strategies and the effect of external competition, the legal environment, and the overall business environment

EETI remains committed to advancing innovation in touch technology and continuously strengthening its technological capabilities to expand and enhance its product portfolio. In addition to pursuing growth in business performance and profitability, the Company is also actively promoting sustainability-related initiatives. In terms of environmental sustainability, the Company has implemented the “ISO 14064-1 greenhouse gas inventory and verification project” and has completed the Parent Company’s 2025 greenhouse gas inventory. Regarding employee well-being, the Company places strong emphasis on employee health care and the improvement of workplace safety and hygiene to enhance labor-management relations. In terms of corporate social responsibility, the Company continues to support charitable initiatives and contribute resources to the community. These efforts include participation in programs such as the “Shoes for Life” initiative, reflecting the Company’s commitment to sustainable corporate development.

Looking ahead, the Company will continue to actively seize opportunities for growth and give back through concrete actions to all shareholders, employees, and the society as a whole. We would like to express our sincere appreciation to all shareholders for your continued trust and support. We wish you good health and continued success in all your endeavors.

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

II. Corporate Governance Report

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

1. Directors:

(1) Directors

March 30, 2026; 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		
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation
Chairman	R.O.C	Jing Rong Tang (Note 1) (Note 5)	Male 71-80	2024.05.29	3 years	2006.05.16	0	-	223,329	0.35	52,321	0.08	0	-	Bachelor of Department of Electrical Engineering, Tatung Institute of Technology Manager, Panasonic Sales Taiwan Co., Ltd.	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
Director acting as the representative of juristic person	R.O.C	Uholy Investment Co., Ltd. (Note 1)	Not applicable	2024.05.29	3 years	2002.08.22	6,457,948	10.14	6,457,948	10.14	0	-	0	-	None	None	None	None	None
Director	R.O.C	Sherry Wu (Note 1) (Note 2)	Female 61-70	2024.05.29	3 years	2006.05.16	0	-	140,701	0.22	0	-	0	-	Bachelor of Department of Accounting, Providence University Vice President of Holy Stone Enterprise Co., Ltd. Representative of juristic person director, 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. Supervisor of eMPIA Technology Corp.	None	None	None

Director	R.O.C	Steven Huang (Note 1)	Male 51-60	2024.05.29	3 years	2018.06.12	0	-	0	-	0	-	0	-	Master of Department of Law, Soochow University PMBA, NTU	Director of General Manager's Office, Holy Stone Enterprise Co., Ltd., Juristic person chairman representative, Herztek Incorporation; Representative of juristic person director, Martek Co., Ltd. Independent Director of Harmony Electronics Corp.	None	None	None
Director	R.O.C	Hung Che Shen (Note 3)	Male 51-60	2024.05.29	3 years	2012.06.06	0	-	0	-	0	-	0	-	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. Supervisor of nFore Technology Co., Ltd.	None	None	None
Independent Director	R.O.C	Cheng Chung Hsieh	Male 61-70	2024.05.29	3 years	2021.07.22	0	-	0	-	0	-	0	-	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	2024.05.29	3 years	2012.06.06	0	-	0	-	0	-	0	-	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	2024.05.29	3 year	2023.06.07	0	-	0	-	0	-	0	-	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	2024.05.29	3 year	2011.06.15	0	-	0	-	0	-	0	-	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 27, 2026

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 27, 2026

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
	HSBC Bank (Taiwan) Limited in its capacity as Custodian for Goldman Sachs International Investment Account	1.38
	Citibank Taiwan Limited as Custodian for UBS Europe SE Investment Account	1.29
	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	1.04
	JPMorgan Chase Bank N.A., Taipei Branch in Custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.04

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

Conditions Title and name	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)	<ul style="list-style-type: none"> ● Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business. ● For the directors' professional qualifications and experience, please refer to page 3-4 of the Directors' Information. 	N/A	0
Director Sherry Wu (Note 2)			0
Director Steven Huang (Note 2)			1
Director Hung Che Shen			0
Independent Director Cheng Chung Hsieh	<ul style="list-style-type: none"> ● Having five or more years of work experience in business, legal affairs, finance, accounting or others required for the Company's business. ● For the directors' professional qualifications and experience, please refer to page 4-5 of the Directors' Information. 	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			0
Independent Director John Lin			0
Independent Director Jiin Shian Chen			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:

- a. The Company's Board of Directors is composed of 8 members, including 4 independent directors, with outstanding professional backgrounds and comprehensive experience covering the semiconductor industry, finance, business, law and management fields.
- b. 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, representing 37.5% of the Board. Directors who are also employees account for 25%, while independent directors make up 50% of the Board. Among the current board members, five directors are over 60 years old, and three are between the ages of 51 and 60.

c. Implementation of diversity among board members:

Diversified core projects		Gender	Age	Director who is also employee	Seniority of independent director		Professional Competency							
					Less than 3 terms	More than 3 terms	Operational judgment	Accounting and financial	Business management	Crisis handling	Industry knowledge	International market perspective	Leadership	Decision-making
Title and name														
Director	Jing Rong Tang (Note)	Male	71-80	✓			✓	✓	✓	✓	✓	✓	✓	✓
Director	Sherry Wu (Note)	Female	61-70				✓	✓	✓	✓	✓	✓	✓	✓
Director	Steven Huang (Note)	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: 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 30, 2026; 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		
					Number of Shares	%	Number of Shares	%	Number of Shares	%			Title	Name	Relation
General Manager	R.O.C.	Jing Rong Tang (Note)	Male	2018.06.26	223,329	0.35	52,321	0.08	0		Bachelor of Department of Electrical Engineering, Tatung Institute of Technology Manager, Panasonic Sales Taiwan Co., Ltd.	Chairman and General Manager of Holy Stone Enterprise Co., Ltd., Chairman of Holy Stone Healthcare Co., Ltd.	None	None	None
Vice President	R.O.C.	Alex Chang	Male	2006.11.30	288,962	0.45	63,783	0.10	0		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
Chief Accounting Officer and Corporate Governance Officer	R.O.C.	Paula Hung	Female	2007.02.07	27,573	0.04	0	0.00	0		Master of College of Business Management, National Sun Yat-sen University Financial Director of Epitech Technology Corporation. Audit Director of SOUTH EPITAXY CORP.	None	None	None	None

Note: 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.

(II) Remuneration paid during the most recent fiscal year to Directors, the General Manager, and Vice President :

1. Remuneration to Ordinary Directors and Independent Directors (2025) :

December 31, 2025 ; 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 enterprises other than subsidiaries or from the parent company	
		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 entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities						
												Amount in cash	Amount in stock	Amount in cash	Amount in stock								
Chairman	Jing Rong Tang (Note 1)																						
Director acting as the representative of juristic person	Uholy Investment CO., Ltd.	0	0	0	0	1,833	1,833	360	378	2,193.60	2,211.62	3,581	3,581	78	78	345	0	345	0	6,197.453	6,215.455	None	
Director	Sherry Wu (Note 1)																						
Director	Steven Huang (Note 1)																						
Director	Hung Che Shen																						
Independent Director (Note 5)	Cheng Chung Hsieh																						
	Ming Fang Liang	0	0	0	0	1,467	1,467	690	690	2,157.158	2,157.158	0	0	0	0	0	0	0	0	2,157.158	2,157.158	None	
	John Lin																						
	Jiin Shian Chen																						

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

Note 2: The 2025 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 2025 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: 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		Director : Uholy Investment Co., Ltd.、Sherry Wu、Steven Huang Independent Director : Cheng Chung Hsieh、Ming Fang Liang、John Lin、Jiin Shian Chen	
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	
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	9	9	9	9

2. Remuneration to General Manager and Vice President (2025) :

December 31, 2025 ; 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	1,547	1,547	838	0	838	0	8,680 6.35	8,680 6.35	None
Vice President	Alex Chang													

Note 1: The 2025 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 2025 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, 2025 ; Unit: NTS 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	1,227	1,227	0.90
	Vice President	Alex Chang				
	Special assistant to General Manager	Hung Che Shen				
	Chief Accounting Officer and Corporate Governance Officer	Paula Hung				

Note 1: The 2025 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 2025 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, 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	2024		2025	
	The Company	All Companies in the Consolidated Financial Statement	The Company	All Companies in the Consolidated Financial Statement
Director and Independent Director	3.28	3.30	3.18	3.20
General Manager and Vice General Manager	6.06	6.06	6.35	6.35
Total	9.34	9.36	9.53	9.55

- (1) The Company's remuneration for Directors including Directors' compensation and Directors' remuneration and transportation allowances.
- (A) 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.
- (B) 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 2025, 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.
- (C) 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.
- (A) 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.
- (B) 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.
- (C) 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. 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.

(III) Corporate Governance Status :

1. The Operational Status of the Board of Directors

In 2025, the Board of Directors had 4 meetings (A), attendance of directors is as follow:

Title	Name	Actual Attendance 【B】	Delegated Attendance	Actual Attendance Rate(%) 【B/A】	Note
Chairman	Uholly Investment Co., Ltd. Representative: Jing Rong Tang	4	0	100	
Director	Uholly Investment Co., Ltd. Representative: Sherry Wu	4	0	100	
Director	Uholly Investment Co., Ltd. Representative: Steven Huang	4	0	100	
Director	Hung Che Shen	4	0	100	
Independent Director	Cheng Chung Hsieh	4	0	100	
Independent Director	Ming Fang Liang	4	0	100	
Independent Director	John Lin	3	0	75	
Independent Director	Jiin Shian Chen	4	0	100	

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:

The Company has established an Audit Committee and is therefore not subject to Article 14-3 of the Securities and Exchange Act. For relevant information, please refer to the section on Audit Committee Operations.

(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:

Board of Directors	Proposal content	Interest Conflicted Directors	Reasons for Interests of Conflicts and the Participation in Voting
The 5th meeting of the 9th term 2025.02.27	Determination of 2025 salary and remuneration for directors and managers.	All Directors	During the discussion of this proposal, directors with conflicts of interest each disclosed the nature of their respective conflicts in accordance with the law and recused themselves from participating in the discussion. For the portion of the discussion involving the Chairman, Mr. Jing Rong Tang, who also served as the meeting chair, appointed Director Mr. Steven Huang as the acting chair. After consultation by both the chair and the acting chair with the remaining directors and independent directors in attendance, and with no objections raised, the proposal was approved as presented.

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:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content	Evaluation result
Carried out once each year	2025.01.01 ~ 2025.12.31	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		agree

The Company completed the evaluation in November 2025, submitted it to the Board of Directors on March 3, 2026, and filed the performance evaluation results in the first quarter of 2026.

Results of Performance evaluation:

In 2025, Directors and functional committee members of the Company carried out evaluations of all assessment items pertaining to the ‘Board Performance Evaluation’, with the results ranging between a score of 5 (“Strongly Agree”) and 4 (“Agree”). This indicates a consensus on the effective operation of the evaluation indicators, reflecting that the overall functioning of the Board of Directors and its functional committees is sound. Furthermore, the Company will continue to provide effective communication channels and invite Directors to offer their valuable feedback as a reference for continuous improvement, with the aim of meeting corporate governance requirements, strengthening Board effectiveness, and safeguarding shareholders’ rights and interests.

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.
- (4) To enhance the professional knowledge and competencies of the Board of Directors, the Company arranged training programs for directors to continuously update their expertise. In 2025, a total of 8 directors participated in such training, accumulating a total of 54 hours.

2. 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.

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.

The Audit Committee's main deliberation items included the following:

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

In 2025, the Audit Committee had 4 meetings (A), attendance of Independent Directors is 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	3	0	75	
Independent Director	Jiin Shian Chen	4	0	100	

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 3 rd meeting of the 2 nd term 2025.02.27	<ol style="list-style-type: none"> 1. The effectiveness of and the statement on the “Internal Control System” for 2024. 2. Approval of the 2024 business report and financial statements. 3. The Company’s earnings distribution plan for 2024. 4. In response to internal adjustments within the accounting firm, our company will change the certified public account start from the first quarter of 2025. 5. Assessment of 2025 financial report attesting CPA's independence and competence and professional fees of CPAs. 	None
The 4 th meeting of the 2 nd term 2025.05.07	<ol style="list-style-type: none"> 1. Consolidated financial report for the first quarter of 2025. 2. Revision of the Company’s internal rules and charter. 	
The 5 th meeting of the 2 nd term 2025.08.06	Consolidated financial report for the second quarter of 2025.	
The 6 th meeting of the 2 nd term 2025.11.05	<ol style="list-style-type: none"> 1. Submission of the Company’s annual audit work plan for 2026. 2. Revisions to Certain Provisions of the "Labor and Wage Cycle" in the Internal Control and Internal Audit Systems. 3. Consolidated financial report for the third quarter of 2025. 	
Objections, reservations or major suggestion of Independent Director: None.		
Resolution of the Audit Committee: all members of the Audit Committee in attendance agreed to pass the proposal.		
The Company’s handling of the Audit Committee’s resolution: all directors in attendance agreed to pass the proposal.		
<p>(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.</p> <p>(3) Performance Evaluation of the Audit Committee : Please refer to page 17-18.</p>		
<p>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.</p>		

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
2025.02.27	Significant differences and adjusting entries in the consolidated financial report of 2024: (1) Ethics and Independence (2) Responsibilities of auditors in auditing financial reports. (3) Communication of the firm's system of quality management. (4) Types of audit opinions issued. (5) Scope of the audit. (6) Audit findings. (7) Other matters to be paid attention to. (8) Summary of Standard on Auditing amendments recently.	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.
2025.08.06	Significant differences and adjusting entries in the consolidated financial report for the second quarter of 2025: (1) Ethics and Independence (2) Types of review conclusions issued (3) Scope of the review (4) Review findings (5) Other matters to be paid attention to (6) Significant Regulatory Updates	

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 ?	✓		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?	✓		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?	✓		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
(3) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	✓		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,”	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	
			“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.	
(4) Does the Company establish internal rules against insiders trading with undisclosed information?	✓		<p>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.</p> <p>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.</p> <p>Before the announcement of the financial report for 2025, directors and insiders were notified to refrain from buying or selling company stocks a total of 4 times.</p>	No Difference
<p>III. Composition and Responsibilities of the Board of Directors</p> <p>(1) Does the board of directors develop a diversified policy, specific management goals and implement its operation for the composition of its members?</p>	✓		The implementation status of board diversity. Please refer to page 9.	No Difference
(2) Does the Company voluntarily establish other functional committees in addition to the remuneration committee and the audit committee?		✓	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.

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 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?	✓		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. Please refer to page 17-18.	No Difference
(4) Does the Company regularly evaluate the independence of CPAs?	✓		The Company annually evaluates the independence and suitability of its certifying public accountants at meetings of the Audit Committee and the Board of Directors. The evaluation criteria for the accountants are set out in 【Note 1】 . In addition, the Company obtains the Audit Quality Indicators (AQIs) and the “Independence Declaration” issued by KPMG. The results of the most recent evaluation were reported to the Board of Directors on February 27, 2025.	No Difference
IV. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by	✓		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 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	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	
law, and compiling minutes of board meetings and annual general meetings)?			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?	✓		The Company has established a “Stakeholder Engagement” on both the Taiwan Stock Exchange’s Market Observation Post System and the corporate website, where it discloses contact information, a summary of stakeholder concerns, communication channels, and response procedures. Stakeholders are welcome to communicate with the Company at any time via the designated email address to submit inquiries or feedback.	No Difference
VI. Does the Company entrusted a professional stock agency for shareholders affairs?	✓		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 (1) Does the Company have a corporate website that discloses information on both financial standings and the status of corporate governance?	✓		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 and the implementation of its sustainable development initiatives, from which the “Market Observation Post System” of the Taiwan Stock Exchange can be linked to.	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	
(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)?	✓		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?		✓	The Company currently files it’s 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 announced 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 education, risk management policies and measuring standards, customer policies, liability insurance for the Company’s directors and supervisors)?	✓		<p>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.</p> <p>2. Employee care: The Company has 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</p>	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	
			<p>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, 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 2】.</p> <p>7. Implementation status of financial risk management policies and risk</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>measurement standards:</p> <p>(1) The Company has established appropriate policies, procedures and internal controls in accordance with relevant regulations.</p> <p>(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.</p> <p>(3) Internal auditors prepare monthly audit reports in accordance with the audit work plan, submit them to the independent directors for review, and participate in board meetings to make a report.</p> <p>(4) Please refer to the Company’s 2025 annual report on “V. Review and Analysis of the Company's Financial Position and Financial Performance, and Listing of Risks.”</p> <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 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</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			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 3】 .	
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		
Has the company's ESG report been approved by the Board of Directors?		The Company submitted the proposal to the Board of Directors and obtained approval on August 6, 2025.		
Has the Company disclosed its annual greenhouse gas emissions for the past two years?		The Company has disclosed this information in the annual report.		

【Note 1】

Evaluation items	Evaluation result	Qualify for Independen
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 long tenure of the appointment affect their objective performance of the audits, thus decrease independence during the period of signatures.	No	Yes
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

【Note 2】

Title	Name	Date of continuing education	Organizer	Course title	Hours of continuing education
Chairman	Jing Rong Tang	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.08.26		Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	
Director	Sherry Wu	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.08.26		Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	
Director	Steven Huang	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	12
		2025.06.17	Taiwan Corporate Governance Association	Disclosure of Sustainability-Related Financial Information	
		2025.06.17		Corporate Governance under ESG	
		2025.08.26	Accounting Research and Development Foundation	Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	
Director	Hung Che Shen	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.08.26		Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	
Independent Director	Cheng Chung Hsieh	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.08.26		Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	

Title	Name	Date of continuing education	Organizer	Course title	Hours of continuing education
Independent Director	Ming Fang Liang	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.10.17	Taipei Foundation Of Finance	ESG Fundamentals: Interpreting Taiwan's Sustainability Transformation Blueprint	
Independent Director	John Lin	2025.03.11	Accounting Research and Development Foundation	Corporate Governance and Securities Regulation-Trends of Domestic and International Carbon Pricing and Carbon Governance	6
		2025.08.26		Guidelines for Directors' Fiduciary Governance and Analysis of Corporate Governance	
Independent Director	Jiin Shian Chen	2025.08.12	Securities & Futures Institute	The Trump 2.0 Effect on the Global Economic Order: Challenges and Policy Options	6
		2025.12.24	Taiwan Corporate Governance Association	Taiwan's Controlled Foreign Corporation (CFC) Rules Two Years On: Key Considerations and Regulatory Updates for Taiwanese Companies' Overseas Entities	

【Note 3】

Serial number	The insured	Insurance company	Insured amount	Insurance period
1	All directors	Chung Kuo Insurance Co., Ltd.	US\$3,000,000	2025.01.01~2026.01.01
2	All directors	Chung Kuo Insurance Co., Ltd.	US\$3,000,000	2026.01.01~2027.01.01

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.

The Remuneration Committee's main deliberation items included the following:

- ◆ 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, 2026

Title	Name	Qualification	Professional Qualification and Experience	Independency	Numbers of concurrently serving as member of the remuneration committee in other publically listed companies
Independent Director (convener)	Cheng Chung Hsieh		Please refer to page 8 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 2025, attendance of the members are as follows:

Title	Name	Actual Attendance (B)	Delegated Attendance	Actual Attendance Rate(%) (B/A)	Note
Independent Director (convener)	Cheng Chung Hsieh	2	-	100%	
Independent Director	John Lin	2	-	100%	
Independent Director	Jiin Shian Chen	2	-	100%	

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:

Remuneration Committee	Proposal content and follow-up processing
The 2 nd meeting of the 6 th term 2025.05.07	Proposal for the Regular Review of Directors' and Managers' Remuneration.
The 3 rd meeting of the 6 th term 2025.11.05	Proposal for the Determination of Directors' and Managers' Remuneration for the Year 2026.
Resolution of the Remuneration Committee: all members of the Remuneration Committee in attendance agreed to pass the proposal.	
The Company's handling of the Remuneration Committee's resolution: all directors in attendance agreed to pass the proposal.	

4. Performance Evaluation of the Remuneration Committee : Please refer to page 17-18.

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 attendances during g 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 attendances 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?	✓		<p>1. The Company established a “Sustainability Task Force” in 2024, overseen by a management representative authorized by President. The Task Force operates under five key pillars—corporate governance, shared prosperity with partners, environmental sustainability, a friendly workplace, and social engagement. It leverages the professional expertise and division of responsibilities across relevant departments to implement sustainability management initiatives. Sustainability initiatives are continuously promoted through organizational division of responsibilities and cross-departmental collaboration, while sustainability strategies are ensured to be actionable, outcome-oriented, and effectively connected with stakeholder interests.</p> <p>The preparation and disclosure of the Company’s sustainability report are conducted in accordance with the GRI Standards (2021) issued by the Global Sustainability Standards Board (GSSB), and with reference to Semiconductor (TC-SC) Sustainability Accounting Standards issued by the Sustainability Accounting Standards Board (SASB).</p> <p>2. On August 6, 2025, the Company submitted a report on ESG implementation to the Board of</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>Directors. In addition, periodic briefings on sustainability-related matters are provided to senior management.</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.</p>	
<p>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?</p>	✓		<p>In accordance with the GRI Standards 2021, the Company identified 11 sustainability topics by assessing the impacts of its operations on sustainability across the three dimensions of economy, environment, and society. A stakeholder questionnaire survey was conducted to understand the level of stakeholder concern for each topic. Based on a materiality analysis that integrates stakeholder concern levels and the degree of impact on the Company’s operations, the Sustainability Task Force reviewed and deliberated on the results and ultimately identified five material topics: “Operational Performance,” “Sustainable Supply Chain Management,” “Innovative Research and Development,” “Information Security,” and “Customer Relationship Management.” Corresponding policies and objectives have been established for each material topic. For further details, please refer to EETI Sustainability Report – Material Topic Management.</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	
III. Environmental Issues (1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	✓		<p>The 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.</p> <p>After evaluation, the Company determined that ISO 14001 Environmental Management System is not applicable.</p> <p>To establish an appropriate environmental management system for the products, 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.</p> <p>The Company implements a waste classification program for general waste generated in office areas, ensuring that recyclable materials are appropriately sorted and recycled. Business waste is periodically collected and processed by licensed service providers with the aim of minimizing environmental impact and promoting the effective recycling and reuse of resources.</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	
(2) Does the Company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	✓		<p>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.</p> <p>The Company continues to reduce electricity consumption and carbon emissions by enhancing the efficiency of its energy management systems and operational equipment. Equipment replacement and energy-saving measures include</p> <ol style="list-style-type: none"> 1. prioritizing the procurement of appliances certified with energy-efficiency labels 2. phased replacement of energy-intensive equipment. 3. Optimization for office air-conditioning and lighting systems. 	No Difference
(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?	✓		<p>In response to climate uncertainty and the rapidly evolving market and regulatory changes, the Company has formed a “Sustainability Task Force” composed of representatives from the Office of the President and relevant departments. The Task Force identifies climate-related risks and opportunities and evaluates the potential impacts of extreme climate events, such as typhoons and extreme heat, on the Company’s operating sites to support more comprehensive strategic planning. Led by a designated management representative, the Sustainability</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>Task Force is responsible for promoting sustainability-related policies and action plans. Environmental sustainability initiatives are jointly undertaken by the Office of the President, Human Resources and General Affairs, R&D, Quality Assurance, and Engineering departments. These departments are responsible for advancing climate change response mechanisms, resource efficiency enhancement, environmental regulatory compliance, and the establishment of internal control. Cross-departmental coordination meetings are convened as needed to ensure effective implementation of the Company’s environmental sustainability commitments. To strengthen risk assessment and management capabilities, the Sustainability Task Force oversees the identification and management of operational risks, including both physical and transition risks arising from climate change. It also leads the planning of corresponding mitigation and adaptation measures to keep such risks within acceptable levels. In alignment with the respective functions of each department, the Task Force carries out risk identification and analysis covering operations, finance, regulatory compliance, ESG, human resources, and information security. Annual risk identification matrix is updated accordingly as well. Following risk identification, each department formulates response measures, which are integrated and managed to mitigate</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			potential impacts on business operations and profitability. The implementation status is reported to management for review, with the aim of strengthening the Company’s overall resilience.	
(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?	✓		<p>The Company has conducted its greenhouse gas (GHG) emissions inventory in accordance with the ISO 14064-1, with the inventory boundary covering all the Company’s office premises and factory facilities. In 2025, total GHG emissions amounted to 507.3239 metric tons of CO₂e, with the primary emission sources being purchased electricity (Scope 2) and overseas business travel (Scope 3). The Company will continue to enhance energy efficiency and reduce GHG emissions through energy-saving initiatives and adjustments to travel arrangements. In terms of water management, the Company operates as an IC design company with all wafer fabrication and backend processes fully outsourced. Accordingly, the Company’s operations are limited to office administrative activities and are sourced entirely from municipal tap water for domestic use only. No process water is consumed, and no industrial wastewater is generated. Total water consumption for 2025 amounted to 1,502 cubic meters, calculated based on monthly water bills for leased commercial office buildings, with water usage in common areas allocated on a pro-rata basis.</p> <p>Regarding waste management, the</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	
			waste generated from the Company’s operations mainly consists of general domestic waste and a small amount of industrial waste. All waste is reported, classified, recycled, and disposed of in compliance with applicable environmental regulations and is entirely handled by licensed and legally compliant professional waste treatment contractors. In 2025, industrial waste generation totaled 0.25 metric tons, while general domestic waste amounted to 10 metric tons. To date, the Company has not experienced any material environmental pollution incidents or regulatory violations. Please refer to Note 2 on pages 55–56.	
IV. Social Issues (1) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		The Company adheres to the Labor Standards Act and all relevant labor regulations, and affirms its commitment to internationally recognized human rights frameworks, including the UN Universal Declaration of Human Rights, the UN Global Compact, and the ILO Conventions. Besides, we are committed to taking actions consistent with the Responsible Business Alliance (RBA) Code of Conduct to prevent any infringement of human rights and to safeguard fundamental human rights, ensuring that all internal and external personnel are treated fairly and with dignity. The responsible unit is currently the Personnel and General Affairs Department. The Company has established relevant management policies and	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>procedures and undertaken the following measures:</p> <ol style="list-style-type: none"> 1. Human Rights Assessment and Risk Management: The Company conducts regular human rights risk assessments to identify potential risks that may affect employee rights. 2. Employee Feedback Mechanisms: Dedicated email addresses and designated physical suggestion boxes are available for employees to provide feedback. 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. 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. 5. 2025 internal education and training courses were arranged for a total of 150 attendances and a total of 150 hours. 	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
(2) Does the Company formulate and implement reasonable employee benefits measures (including remuneration, vacation and other benefits), and appropriately reflect operating performance or results in employee compensation?	✓		<p>1. The company's employee compensation system consists of fixed compensation and variable compensation, including:</p> <p>(1) Fixed Compensation Determination 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 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. No less than 18% of the aforementioned employee compensation shall be distributed to non-executive employees based on criteria established by the Board of Directors. Any modifications to these criteria will be implemented accordingly. The Company conducts employee performance evaluations based on assessment criteria, which include work objectives, professional skills, job</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>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 By combining a reasonable base salary with variable compensation, the Company aims to retain talent, enhance employee motivation and 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 2025, the</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			female employees accounted for 36% on average, while the female supervisors accounted for 21% on average, reflecting the Company’s commitment to promoting workplace gender equality and diversity.	
(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?	✓		<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 2025 are as follows:</p> <ol style="list-style-type: none"> 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. In 2025, one workplace environment inspection was conducted, and improvement recommendations were proposed. 2. Health Checkups: Comprehensive employee health checkups are conducted at least once every two years to ensure the well-being of all employees. In 2025, one scheduled company-wide health examination was completed, with an employee participation rate of 94%. 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- 	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>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 one healthcare-related email is distributed to employees each month. A total of 12 healthcare-related emails were issued in 2025.</p> <p>4. The Company continues to optimize the employee work environments by launching an indoor air quality enhancement initiative to improve air circulation and workplace health.</p> <p>(1) Indoor carbon dioxide and particulate matter concentrations are continuously monitored through the installation of additional air quality monitoring devices to ensure air quality remains within safe thresholds.</p> <p>(2) In 2025, air purifiers were installed and indoor greenery was added to strengthen both natural and mechanical ventilation and promote a healthy workplace environment. During the same year, outsourced inspections of indoor carbon dioxide concentrations were conducted twice. The results showed a significant reduction in carbon dioxide levels in the second inspection compared to the first, indicating</p>	

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			<p>that the improvement measures effectively enhanced overall air quality and employee comfort.</p> <p>5. At least one workplace safety and health promotion training sessions are held annually. In 2025, 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, and regular company-wide evacuation drills are conducted. In addition, the Company collaborates with the building’s management center to carry out annual fire safety inspections and biennial public safety inspections. In 2025, there were zero fire incidents.</p> <p>7. Two Automated External Defibrillators (AEDs) have been installed at the Company’s facilities. In addition, all new employees are required to complete online CPR and AED training delivered through instructional videos to ensure familiarity with basic first-aid procedures and AED operation. In 2025, a total of 15 participants completed the training.</p>	
(4) Does the Company provide its employees with career development and training sessions?	✓		<p>1. The Company has established a comprehensive “Training and Education Management Procedure.” Each year, the Company continuously enhances its training framework in accordance with training plans, core competencies, and employee development needs.</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>The annual training program covers four major categories: senior management development, new employee onboarding, professional skills training, and general education courses. Tailored training programs are designed to meet the needs of different employee groups, including frontline employees, professional staff, and senior management.</p> <p>2. The training performance for 2025 is as follows :</p> <table border="1"> <thead> <tr> <th rowspan="2">Training Category</th> <th colspan="2">Training Outcomes</th> </tr> <tr> <th>Number of Participants</th> <th>Total Hours</th> </tr> </thead> <tbody> <tr> <td>Senior Management Development</td> <td>9</td> <td>55</td> </tr> <tr> <td>Professional Skills Training</td> <td>1,052</td> <td>1,637</td> </tr> <tr> <td>New Employee Onboarding</td> <td>85</td> <td>127.5</td> </tr> <tr> <td>General Education Courses</td> <td>435</td> <td>368.5</td> </tr> </tbody> </table> <p>3. In addition to training required under applicable laws and regulations, the Company has implemented the “Training and Education Management Policy” and the “English Proficiency Incentive Program” to enhance workforce capabilities and strengthen overall English proficiency. Employees are encouraged to participate in various training programs and technical seminars to support</p>	Training Category	Training Outcomes		Number of Participants	Total Hours	Senior Management Development	9	55	Professional Skills Training	1,052	1,637	New Employee Onboarding	85	127.5	General Education Courses	435	368.5	
Training Category	Training Outcomes																				
	Number of Participants	Total Hours																			
Senior Management Development	9	55																			
Professional Skills Training	1,052	1,637																			
New Employee Onboarding	85	127.5																			
General Education Courses	435	368.5																			

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
			effective career development and continuous skill enhancement.	
(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?	✓		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?	✓		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	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>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 based on such assessment results.</p> <p>Furthermore, the Company consistently gives priority to local procurement. In 2024, domestic suppliers accounted for more than 95% of the total supplier base. From 2022 to 2024, the proportion of domestic procurement spending remained above 99%. These practices effectively support local industry, reduce transportation distances, lower carbon emissions, and enhance supply stability, demonstrating the Company’s commitment to and achievements in sustainable supply chain management.</p>	
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?		✓	<p>The preparation and disclosure of the Company’s sustainability report are conducted in accordance with the GRI Standards (2021) issued by the Global Sustainability Standards Board (GSSB), and with reference to Semiconductor (TC-SC) Sustainability Accounting Standards issued by the Sustainability Accounting Standards Board (SASB). The Company will subsequently obtain external assurance in accordance with the regulations of the competent authority.</p>	The Company will obtain external assurance or verification in the future in accordance with the regulations of the competent authority.

Evaluation Item	Implement Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	Abstract Illustration	
<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 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>■Encouraging Employee Participation in Charity Work 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 2025, the cumulative total of donations has reached NT\$479,280. 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	
1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	Climate-related risk management is overseen by a management representative designated by the President, who works together with the “Sustainability Task Force,” consisting of the Office of the President and representatives from various departments. The Task Force is responsible for identifying climate-related risks and opportunities and assessing the potential impacts of extreme climate events on the Company’s operating sites to facilitate comprehensive operational planning. The implementation status and outcomes are reported to the Board of Directors at least once annually, with periodic updates and discussions held with senior management to refine response strategies as necessary.	
2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	Please refer to Note 3 on pages 57-59.	
3. Describe the financial impact of extreme weather events and transition actions.		
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	The Company’s sustainability task force collects information on future climate-related trends across external markets, regulations, technology, and physical conditions, and identifies the climate-related risks and opportunities that the Company may face. Based on an assessment of potential impact and likelihood of occurrence, material climate-related risks and opportunities are determined.
	processes in the management of climate-related risks	After the Sustainability Group identifies relevant risks, the Company engages with its respective departments to discuss corresponding response measures, and subsequently reports the outcomes to management and 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 identifies the types of climate change-related risks through the Sustainability Group and establishes corresponding strategies and mechanisms in response, with a management representative overseeing the implementation by the relevant departments. Please refer to Note 3 on pages 57-59.

Item	Implementation status
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.	Please refer to Note 3 on pages 57-59.
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.	The 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.	As an IC design company, the Company's business model has relatively minimal impact on climate change and carbon emissions; therefore, no formal assessment has been conducted at present.
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.	<p>The Company conducts organizational greenhouse gas (GHG) inventory and disclosure in accordance with ISO 14064-1 standards, establishes carbon reduction targets, and implements action plans. To achieve net-zero emissions, the Company implements reduction measures targeting direct emissions from operations (Scope 1), indirect emissions from purchased energy (Scope 2), and indirect emissions from the value chain (Scope 3).</p> <p>The Company has designated 2023 as the baseline year for greenhouse gas emissions and has set corresponding performance indicators and management objectives accordingly. In 2024, total GHG emissions decreased significantly compared to the baseline year, with a reduction of approximately 40.14 metric tons of CO₂e per year, representing a 7.2% decline. In 2025, total emissions further declined by 10.04 metric tons of CO₂e compared with 2024. Overall, by 2025, emissions had decreased by 50.18 metric tons of CO₂e relative to the baseline year, representing a reduction of approximately 9.0%, demonstrating a consistent year-on-year downward trend.</p> <p>GHG Reduction Targets: 2025: Achieve a minimum annual reduction of 1% starting from the baseline year. 2050: Align with the government's 2050 net-zero emissions policy.</p>
9. Greenhouse Gas Inventory and Assurance and Reduction Targets, Strategies and Specific Action Plans (Fill in 1-1 and 1-2 separately).	Please refer to 1-2 on pages 53-54.

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.
Please refer to Note 2 on pages 55-56.

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.
1. The parent company shall commence assurance procedures starting from the 2027. 2. Subsidiaries included in the consolidated financial statements shall commence assurance procedures starting from the 2028.

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.
The Company has designated 2023 as the baseline year for greenhouse gas emissions and has set corresponding performance indicators and management objectives accordingly. In 2024, total GHG emissions decreased significantly compared to the baseline year, with a reduction of approximately 40.14 metric tons of CO ₂ e per year, representing a 7.2% decline. In 2025, total emissions further declined by 10.04 metric tons of CO ₂ e compared with 2024. Overall, by 2025, emissions had decreased by 50.18 metric tons of CO ₂ e relative to the baseline year, representing a reduction of approximately 9.0%, demonstrating a consistent year-on-year downward trend. GHG Reduction Targets: 2025: Achieve a minimum annual reduction of 1% starting from the baseline year. 2050: Align with the government's 2050 net-zero emissions policy. Key Action Plans: 1. Waste classification and recycling – The Company implements office waste classification for recyclables (paper, plastics, aluminum cans, glass containers) and engages certified service providers for proper disposal of industrial waste to minimize environmental pollution and increase resource reuse. 2. Promotion of eco-friendly products – We promote and prioritize procurement of office supplies with eco-label certifications to reduce consumption of virgin resources and environmental impact. 3. Waste and plastic reduction – Employees are encouraged to bring reusable tableware, water bottles, and shopping bags to reduce single-use items and foster

sustainable habits.

4. Digital transformation and paper reduction – We digitize business processes (online approvals, process systematization, electronic signatures, remote support, and virtual meetings) to improve efficiency, reduce paper and material usage, and lower travel-related emissions.
5. Office greening and healthy environment –Indoor plants are introduced for environmental aesthetics and air purification to support employee well-being and overall satisfaction.
6. Energy-efficient equipment upgrades – Office and meeting room lighting is replaced with high-efficiency LED fixtures and outdated equipment is phased out, with energy-labeled devices adopted to improve energy efficiency and reduce maintenance costs.
7. Optimization of Air Conditioning and Ventilation –Air-conditioning temperatures are adjusted according to weather conditions, and filters are cleaned and maintained regularly to enhance operational efficiency. In addition, suspended ceiling fans and personal electric fans have been installed to improve air circulation and reduce reliance on air-conditioning systems.
8. Energy-saving practices – Reminders are posted near equipment to encourage employees to turn off lights, unplug unused devices, and reduce standby power consumption.

Note 2**1. Greenhouse Gas Inventory**

Electricity consumption is the Company's primary source of greenhouse gas emissions, followed by overseas business travel. Accordingly, the Company's greenhouse gas reduction strategy focuses on energy conservation and the optimization of travel practices. In the future, the Company will continue to strengthen energy-saving and carbon reduction measures, enhance energy efficiency, and promote green operations and sustainable development.

In addition to conducting regular greenhouse gas emissions inventories, the Company will continuously optimize operational processes and technologies to reduce its carbon footprint. The Company remains committed to fulfilling its corporate social responsibility, proactively addressing the challenges of global climate change, and contributing to environmental improvement and climate change mitigation.

Unit : Metric ton CO₂e

Greenhouse Gas Emissions in the Most Recent Two Years			
Item		2024	2025
Scope 1	Direct GHG emissions	10.6183	10.9189
Scope 2	Indirect GHG emissions	246.2931	240.6264
Scope 3	Category 3 Indirect GHG emissions : Transport	207.5671	204.0278
	Category 4 Indirect GHG emissions: Organizational operations	52.8883	51.7508
	Category 5 Indirect GHG emissions : Organizational production	NS	NS
	Category 6 Indirect GHG emissions : Others		
Total emissions		517.3668	507.3239
Intensity in tons of CO ₂ e per million NT\$		0.5708	0.5445

Notes:

1. Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by the Company, including stationary combustion, process emissions, and mobile combustion in transportation. Greenhouse gas emissions are calculated by multiplying activity data by emission factors from the Ministry of Environment's (formerly EPA) Management Table, Version 6.0.4, and using GWP values from the IPCC Sixth Assessment Report (AR6).
2. Scope 2 emissions are indirect GHG emissions, such as emissions from purchased electricity.
3. Types of greenhouse gases included: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs).
4. Emissions from purchased electricity are calculated using the electricity carbon emission factors announced by the Energy Administration, Ministry of Economic Affairs (MOEA). Key recent factors include 0.474 kg CO₂e/kWh for 2024 and 0.424 kg CO₂e/kWh for 2025.
5. S = Significant / NS = Not significant
6. This inventory boundary is limited to office premises and factory facilities.
7. The GHG inventory check was conducted by the Company and has not been verified by a third party.

2. Water Resources

The Company uses municipal tap water as its sole water source. As an IC design company, wafer fabrication and backend manufacturing are fully outsourced, and thus the Company’s water use is limited to domestic purposes. No process water is used, and no industrial wastewater is generated. Because all of our office premises are leased within commercial buildings where water charges are incorporated into monthly management fees, water usage disclosure is based on monthly water billing statements.

Location	2024		2025	
	Water Consumption (m ³)	Carbon Emissions (kg)	Water Consumption (m ³)	Carbon Emissions (kg)
8 th floor	871	45	696	38
11 th floor	741	42	806	44
Total	1,612	87	1,502	82

This inventory boundary is limited to office premises and factory facilities. Water and resource usage attributable to common areas is allocated on a pro-rata basis.

3. Waste

The waste generated during the Company’s operations mainly consists of general domestic waste and business waste, such as electronic scrap, waste plastics, and packaging paper materials. The Company not only strictly complies with all environmental protection laws and regulations formulated by the Environmental Protection Administration and completes all required regulatory filings, but also actively implements in-house recycling and waste management procedures. In addition, the Company imposes clear requirements on contracted waste disposal service providers, requiring full compliance with environmental protection regulations, occupational safety and health laws, and fire safety regulations, to ensure lawful and proper disposal practices. In its daily operations, the Company is committed to implementing its waste management policy, actively promoting waste segregation, and enhancing employees’ environmental awareness and practical skills through occasional awareness campaigns.

Appropriate collection and storage measures are adopted for both general waste and waste of a special nature. Such waste is centrally stored in designated areas at specified times to minimize potential environmental impacts and risks. All waste is entrusted to qualified and legally compliant professional service providers for transportation and disposal, ensuring adherence to regulatory requirements and environmental management standards. To date, no significant leakage or pollution incidents have occurred, reflecting the Company’s strong commitment to environmental protection, regulatory compliance, and the fulfillment of its corporate sustainability responsibilities.

Unit: Metric tons

Year	2024	2025
Industrial Waste	0.42	0.25
Domestic Waste	10	10

This inventory boundary is limited to office premises and factory facilities.

Note 3

Risks and response measures

Category	Explanation	Operational and Financial Impact		Response measures
		Short-term	Medium- to Long-Term	
1. Physical risk: extreme climate events	Extreme weather events (e.g., typhoons, heavy rainfall, power outages) may disrupt operations and threaten reliability in data centers or cloud services.	<ul style="list-style-type: none"> ✧ R&D project delays ✧ Risk of customer data exposure ✧ Contractual penalties 	<ul style="list-style-type: none"> ✧ Customer attrition and reduced brand reputation 	<p>Strengthen operational resilience and adaptability through:</p> <ul style="list-style-type: none"> ✧ System backup mechanisms ✧ System redundancy mechanisms ✧ Remote working arrangements
2. Physical risk: Resource deprivation caused by climate change	Rising global temperatures and droughts may affect upstream supply chain capacity.	<ul style="list-style-type: none"> ✧ Production scheduling delays ✧ Supply chain disruptions ✧ Delivery delays resulting in contractual penalties 	<ul style="list-style-type: none"> ✧ Revenue volatility 	<p>Strengthen supply chain risk management by:</p> <ul style="list-style-type: none"> ✧ Implementing supplier assessment and grading mechanisms ✧ Promoting ESG commitments and policies. ✧ Building diversified and backup supply chains
3. Transition risk: Carbon management policy	Compliance with government and international regulations on carbon disclosure and carbon pricing mechanisms (carbon fees, taxes, or emissions trading).	<ul style="list-style-type: none"> ✧ Increased labor costs and higher system implementation expenses 	<ul style="list-style-type: none"> ✧ Increased manpower burden and reporting obligations associated with system implementation ✧ Increased costs related to carbon fees, taxes, or emissions trading 	<p>Strengthen regulatory compliance and carbon management planning through:</p> <ul style="list-style-type: none"> ✧ Adoption of ISO 14064-1 standards ✧ Introduction of a carbon management platform ✧ Assessment of carbon-related costs and corresponding response
4. Transition risk: Increasing ESG requirements from customers	Customers are placing significantly higher importance on supply chain sustainability	<ul style="list-style-type: none"> ✧ Higher order thresholds and compliance costs 	<ul style="list-style-type: none"> ✧ Failure to meet ESG standards could lead to customers shifting orders to alternative suppliers 	<p>Continuous monitoring of customers' ESG requirements by:</p> <ul style="list-style-type: none"> ✧ Strengthening sustainability practices in supply chain management ✧ Enhancing internal ESG management policies

Category	Explanation	Operational and Financial Impact		Response measures
		Short-term	Medium- to Long-Term	
				<ul style="list-style-type: none"> ✧ Actively responding to customer ESG questionnaires
5. Reputational risk	Ineffective response to climate-related issues may lead to concerns raised by stakeholder and investors.	<ul style="list-style-type: none"> ✧ Decline in ESG ratings 	<ul style="list-style-type: none"> ✧ Damage to corporate image ✧ Reduced ability to attract investment and talent 	Sustainability information disclosure and transparency through: <ul style="list-style-type: none"> ✧ Proactive disclosure of sustainability strategies and actions ✧ Enhanced transparency of sustainability reporting ✧ Establishment of stakeholder communication mechanisms

Opportunities and Response Strategies

Category	Explanation	Impact on the Company's Operation, and Finance		Response Measures
		Short-Term	Medium-Long Term	
1. Improved energy efficiency	Improve energy management systems and equipment efficiency in daily operations to reduce electricity consumption and carbon emissions, supporting low-carbon operations.	<ul style="list-style-type: none"> ✧ Reduced energy use from air-conditioning, lighting, and IT facilities 	<ul style="list-style-type: none"> ✧ Lower operating costs 	Equipment replacement & energy-saving measures: <ul style="list-style-type: none"> ✧ Prioritizing appliances with energy-efficiency labels ✧ Replacing high-energy-consumption equipment ✧ Optimizing office HVAC and lighting
2. Development of sustainable product	Develop low-power, high-efficiency, and environmentally compliant products to meet customer and market demand for		<ul style="list-style-type: none"> ✧ Enhanced product performance and differentiation ✧ Increased competitiveness in green 	Green product design integration by <ul style="list-style-type: none"> ✧ Investing in low-power design ✧ Incorporating energy efficiency into product KPIs ✧ Obtaining environmental

Category	Explanation	Impact on the Company's Operation, and Finance		Response Measures
		Short-Term	Medium–Long Term	
	energy-saving and low-carbon products		application markets ✧ Improved product value and profit margins	certifications
3. Digital transformation	Adopt digital technologies such as cloud computing, AI, and automation to enhance R&D and operational efficiency while reducing time and energy waste.	✧ Improved design accuracy and iteration efficiency ✧ Reduced reliance on manual and paper-based processes	✧ Enhanced information integration ✧ Accelerated R&D cycles and communication efficiency ✧ Shortened time-to-market to drive revenue growth	Digital enablement for efficiency & flexibility through ✧ Digitalization and automation of workflows ✧ Enhanced remote collaboration and co-development platforms ✧ Cloud services using renewable energy ✧ Introduction of carbon data management platforms
4. Supply chain resilience enhancement	Establish sustainable procurement practices and supplier collaboration		✧ Minimizing climate-related disruptions across the supply chain ✧ Enhancing customer confidence in delivery reliability and consistent product quality ✧ Reducing losses arising from urgent order changes and delivery delays or breaches of contract ✧ Prioritizing customer retention and building stable partnership.	Enhance sustainable supply chain management through ✧ Supplier surveys on hazardous substances and conflict minerals ✧ Supplier evaluation and grading mechanisms ✧ Gradual establishment of backup supplier lists ✧ Progressive implementation of supplier sustainability and carbon inventory mechanism

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?	✓		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?	✓		(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	✓			

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
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?				
<p>II. Fulfill Operations Integrity Policy</p> <p>(1) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?</p>	✓		The Company carefully selects its suppliers. Prior to engaging in transactions and procurement, it conducts basic due diligence through publicly available information (such as company registration details and paid-in capital) to preliminarily assess the counterparty's operational status and integrity risk. In addition, integrity and ethical conduct clauses are explicitly stipulated in procurement contracts signed by both parties to regulate their business practices.	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?	✓		<p>The Board of Directors has authorized the President's Office as the dedicated unit for promoting integrity management. On November 5, 2025, the implementation status was reported to the Board. The implementation status of integrity management for 2025 are as follows:</p> <p>1. To foster a corporate culture of integrity management and ensure sound operational</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>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".</p> <p>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 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, the Director shall state the important aspects of</p>	

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			<p>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 2025, 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. These initiatives enhance employees' legal knowledge, reinforce ethical practices, and mitigate operational risks. In 2025, a new training program on the amended Personal Information Protection Act was introduced to strengthen awareness of personal data protection.</p>	

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			<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 2025, 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 2025, 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 2025, 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>	

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels and implement it?	✓		The Company stipulates the “Rules of Procedure for Board of Directors Meetings” and “Ethical Corporate Management Best Practice Principles” that: a 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.	No Difference
(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?	✓		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: 1. It properly implements the audit according to the audit work plan every month and prepares an	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>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 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.</p>	
(5) Does the Company regularly hold internal and external educational trainings on operational integrity?	✓		<p>The Company regularly organizes internal education and training courses on ethical corporate management.</p> <p>In 2025, we participated in the education trainings on operational integrity for a total of 150 people and a total of 150 hours.</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>III. Report System Operating Status</p> <p>(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?</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.	No Difference
<p>(2) Does the Company establish standard operating procedures for confidential reporting on investigating accusation cases and measures for follow-up?</p>	✓		With regard to accepting reported cases, the Company has clearly stipulated the investigation standard operating procedures and 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.	No Difference
<p>(3) Has the Company set measures to protect whistleblowers not to suffer for which he or she reported?</p>	✓		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	No Difference

Evaluation Item	Implementation Status			Difference from Ethical Corporate Management Best Practice Principles for TWSE / GTSM-Listed Companies and reasons
	Yes	No	Description	
			protect the whistleblower from being improperly disciplined for reporting the case.	
IV Enhance Information Disclosure Does the Company disclose the information of implementation and results of integrity management on its website and the MOPS?	✓		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
<p>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.</p>				
<p>VI. Other important information for better understanding of the integrity operation (such as review and revision of the regulations on integrity operation):</p> <ol style="list-style-type: none"> 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

Please refer to Market Observation Post System.

Website: <https://mops.twse.com.tw/mops/#/web/t06sg20>

- (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:

- (1) Major resolutions of shareholders' meeting:

2025 Annual General Meeting of Shareholders (2025.05.27)

Major Resolutions	Implementation Status
Proposal for Approval of the 2024 Business Report and Financial Statements.	After the chair consulted all shareholders in attendance (including electronic voting), passed as per the original proposal.
Proposal for Approval of the 2024 Earnings Distribution.	June 21, 2025 was set to be the dividend distribution record date, and the distribution of dividends to shareholders was completed on July 11 of the same year. The cash dividend for this surplus distribution was NT\$132,501,916.
Approval of amendment to the Company's "Articles of Incorporation".	Approved and recorded by the Ministry of Economic Affairs, with NO. 11430076900, dated June 13, 2025.

- (2) Major resolutions of board of directors:

Date	Major Resolutions	Implementation Status
2025.05.07	(1) Consolidated financial report for the first quarter of 2025. (2) Revision of the Company's "General Principles of Pre- Approved Non-Assurance Service Policy".	After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.
2025.08.06	(1) Consolidated financial report for the second quarter of 2025. (2) Proposal for the Regular Review of Directors' and Managers' Remuneration. (3) Proposal for the 2024 Sustainability Report. (4) Proposal to Revise the Company's Delegation of Authority Table.	

Date	Major Resolutions	Implementation Status
2025.11.05	<ul style="list-style-type: none"> (1) Consolidated financial report for the third quarter of 2025. (2) The Company's 2026 business plan. (3) Submission of the Company's annual audit work plan for 2026. (4) Revisions to Certain Provisions of the "Labor and Wage Cycle" in the Internal Control and Internal Audit Systems (5) Liability insurance for directors and key employees. 	
2026.03.03	<ul style="list-style-type: none"> (1) 2025 Internal Control System effectiveness and statement letter. (2) Approval for the Determination of Directors' and Managers' Remuneration for the Year 2026. (3) Distribution of 2025 Employee Bonus and Directors Remuneration. (4) Definition of the scope of "non-executive employees," provision for their compensation, and the frequency of reviewing the scope of "non-executive employees". (5) Adoption of 2025 Business Report and Financial Statements. (6) The Company's 2025 Earnings distribution. (7) Release the Prohibition on Director from Participation in Competitive Business (8) Assessment of 2026 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 2026 Annual General Shareholder Meeting. 	<p>(1) 、(3) ~ (9) After consultation by the chair of all directors and independent directors in attendance, passed as proposed, without objection.</p> <p>(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.</p>

10. During the most recent fiscal year and up to the date of publication of this annual report, if any director has expressed dissenting opinions on significant resolutions approved by the Board of Directors and such opinions have been recorded or submitted in written statements, the main contents thereof are as follows: None.

(IV) Information on the Certified Public Accountant Fees

Unit: NTS 1,000

Accounting Firm	Name of Accountant	Audit Range	Audit Fee	Non-Audit Fee	Total	Note
KPMG	Hung Wen Fu	2025.01.01	1,050	330	1,380	
	Pei Chi Chen	~ 2025.12.31				

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.

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:
 - (1) If 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.
 - (2) If 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.

(V) 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	CPAs	The Company
	Circumstances		
	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

(VI) 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.

(VII) Net change in Shareholding and Net Change in Shares Pledged by Directors, Management and Shareholders with 10% Shareholdings or More:

1. Changes in the equity of directors, managers, and major shareholders:

(1) Equity transfer: Please refer to Market Observation Post System.

Website: https://mops.twse.com.tw/mops/#/web/query6_1

(2) Pledge of Equity: Please refer to Market Observation Post System.

Website: https://mopsov.twse.com.tw/mops/web/STAMAK03_1

2. Shares Trading with Related Parties: None.

3. Shares Pledge with Related Parties: None.

(VIII) 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	N/A	N/A	N/A	N/A	Holy Stone Enterprise Co., Ltd. Representative : Jing Rong Tang	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	N/A	N/A	N/A	N/A	Uholy Investment Co.,Ltd. Representative : Jing Rong Tang	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	N/A	N/A	N/A	N/A	None	None
	Representative : Hsin I Yang	0	0.00	0	0.00	0	0.00	Zih Sin Yang	Second degree of kinship
4	Meng Si Yang	642,720	1.01	-	-	-	-	None	None
5	Citibank Custody for Emerging Markets Core Securities of DFA Investment Account	351,267	0.55	N/A	N/A	N/A	N/A	None	None
6	Ming Sing Li	300,000	0.47	-	-	-	-	None	None
7	Standard Chartered Trustees Fidelity Rutland Strategic Outsourcing Arcadian Asset Management Co., Ltd. Investment Account	293,826	0.46	N/A	N/A	N/A	N/A	None	None
8	Alex Chang	288,962	0.45	63,783	0.10	0	0.00	None	None
9	Zih Sin Yang	280,748	0.44	0	0.00	0	0.00	Lung Ko Investment Co., Ltd. Representative : Hsin I Yang	Second degree of kinship
10	Gui Hui Lin	250,000	0.39	-	-	-	-	None	None

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

December 31, 2025 ; 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

(I) Capital and Shares

1. Sources of capital stock:

March 31, 2026; 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

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
July 2012	10	80,000	800,000	48,234	482,341	Capital increased by capital reserve	None	Note 18
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:

- Approval letter no. ching-shou-shang-tzu-ti-09101378250 by Department of Commerce, Ministry of Economic Affairs, dated September 12, 2002.
- Approval letter no. fu-chien-shang-tzu-ti-09320946810 by Taipei City Government, dated October 20, 2004.
- Approval letter no. fu-chien-shang-tzu-ti-09324193600 by Taipei City Government, dated November 25, 2004.
- Approval letter no. fu-chien-shang-tzu-ti-09408224000 by Taipei City Government, dated April 26, 2005.
- Approval letter no. fu-chien-shang-tzu-ti-09416899210 by Taipei City Government, dated September 8, 2005.
- Approval letter no. fu-chien-shang-tzu-ti-09576436510 by Taipei City Government, dated May 17, 2006.
- Approval letter no. fu-chien-shang-tzu-ti-09581318610 by Taipei City Government, dated August 10, 2006.
- Approval letter no. fu-chien-shang-tzu-ti-09586569410 by Taipei City Government, dated December 28, 2006.
- Approval letter no. fu-chien-shang-tzu-ti-09681152300 by Taipei City Government, dated February 5, 2007.
- Approval letter no. fu-chien-shang-tzu-ti-09681894200 by Taipei City Government, dated March 9, 2007.
- Approval letter no. fu-chien-shang-tzu-ti-09688790910 by Taipei City Government, dated September 3, 2007.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-09783925500 by Taipei City Government, dated April 25, 2008.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-09788259600 by Taipei City Government, dated August 25, 2008.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-09793020300 by Taipei City Government, dated December 29, 2008.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-09888937900 Taipei City Government, dated September 28, 2009.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-09988364500 by Taipei City Government, dated October 4, 2010.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-10086497300 by Taipei City Government, dated August 12, 2011.
- Approval letter no. fu-chan-yeh-shang-tzu-ti-10186006510 by Taipei City Government, dated July 30, 2012.
- Approval letter no. ching-shou-shang-tzu-ti-10201200590 by Department of Commerce, Ministry of Economic Affairs, dated September 27, 2013.
- Approval letter no. ching-shou-shang-tzu-ti-10301171630 by Department of Commerce, Ministry of Economic Affairs, dated August 19, 2014.
- Approval letter no. ching-shou-shang-tzu-ti-10401177560 by Department of Commerce, Ministry of Economic Affairs, dated August 26, 2015.
- Approval letter no. ching-shou-shang-tzu-ti-10501194470 by Department of Commerce, Ministry of Economic Affairs, dated August 18, 2016.
- Approval letter no. ching-shou-shang-tzu-ti-10601113180 by Department of Commerce, Ministry of Economic Affairs, dated August 16, 2017.
- Approval letter no. ching-shou-shang-tzu-ti-10801077580 by Department of Commerce, Ministry of Economic Affairs, dated July 2, 2019.
- Approval letter no. ching-shou-shang-tzu-ti-11001171990 by Department of Commerce, Ministry of Economic Affairs, dated September 22, 2021.
- 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 30, 2026; Unit: Shares/%

Name of major shareholder	Shares	Shareholding	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%
Citibank Custody for Emerging Markets Core Securities of DFA Investment Account		351,267	0.55%
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%
Gui Hui Lin		250,000	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:

1. Pay taxes.
2. Make up for losses (including adjusting the amount of undistributed earnings).
3. 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).
4. Appropriate or reverse the special surplus reserve according to laws or regulations or requirements of the competent authority.
5. 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.

(2) Proposed dividend distribution status at this Shareholders' Meeting:

The 2025 surplus distribution proposal of the Company has been resolved by the Board of Directors on March 3, 2026, 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 2025	136,683,204
Plus: Remeasurements of defined benefit plans	123,121
2025 Unappropriated retained earnings	136,806,325
Less: Appropriation for legal reserve	(13,680,633)
Retained earnings in 2025 available for distribution	123,125,692
Plus: Beginning unappropriated retained earnings	2,223,439
Total unappropriated retained earnings	125,349,131
Less: Distribution Item	
Cash Dividends (NT\$1.95/share)	(124,220,546)
Ending unappropriated retained earnings	1,128,585

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 and directors:

(1) The 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 ("profit" shall refer to the profit before tax, deducting distribution of employee compensation and director remuneration), it shall set aside no less than 9% thereof for employee compensation and no more than 2% for director remuneration. However, if the Company still has accumulated losses, it shall reserve the amount to make up for the loss in advance.

No less than 18% of the aforementioned employee compensation shall be distributed to non-executive employees based on criteria established by the Board of Directors. Any modifications to these criteria will be implemented accordingly.

Determination on the distribution ratio of employee compensation and director remuneration, as well as employee compensation to be distributed in stocks or cash, shall be resolved by the board of directors with two thirds or more of the directors in attendance and with the consent of more than half of the directors in attendance, and reported to the shareholders' meeting. The director remuneration referred to in the preceding paragraph shall be paid in cash only.

The potential recipients for the distribution of employee compensation may include employees of the controlling or subordinate companies who meet certain conditions, and such conditions shall be authorized to the board of directors or its authorized person for determination.

- (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 2025 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 2025'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 2026.

- (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 March 3, 2026. The following amount were distributed is follows:

Item	Distribution amount (NT\$)
Cash amount for employees	19,750,000
Stock amount for employees	0
Director remuneration	3,300,000
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 and directors 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 and directors recognized, the difference, the reason and handling status thereof:

On February 27, 2025, the Board of Directors passed a resolution to distribute employee remuneration in the amount of NT\$ 22,066,000 as well as the director and supervisor remuneration in the amount of NT\$ 3,687,000. 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.

(II) Issuance of Corporate Bond: None.

(III) Issuance of Preferred Shares: None.

(IV) Issuance of Global Depository Shares: None.

(V) Issuance of Employee Stock Options: None.

(VI) Issuance of New Restricted Employee Shares: None.

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

(VIII) Status Regarding Implementation of the Company's Capital Allocation Plans: None.

IV. Operational Highlights

(I) Business Contents:

1. Business scope:

(1) The 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.

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

Unit: NT\$ 1,000 / %

Main products	2024		2025	
	Revenue	Percentage	Revenue	Percentage
USB Video Control Chip & Module	49,187	5%	35,683	4%
Touch Screen Control Chip & Control Board	906,407	95%	931,785	96%
Total	955,594	100%	967,468	100%

(3) The 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/ Broadcasting 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 a 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. On Collab series suite products and intelligent control platform are provided with AI Language Automatic Conversion System Suite.	WiFi 6, HDMI, USB3.0	

- (4) New products that the Company (including the subsidiary) plans to develop
- (A) Touch Screen control board:
 - a. Projected capacitive touch screen control chip and control board:
 - (1) A new-generation PCAP solution supporting small- and medium-sized displays for specialized applications.
 - (2) A new-generation PCAP solution supporting medium- to large-sized displays for specialized applications.
 - b. Driver and application software:
 - (1) Continue to support multi-touch drivers of various new generation operating systems (Android, Linux, Windows 11, MacOS, etc.).
 - (2) Continuously updating and optimizing the quick-tuning tool application. (Touch Manager+).
 - (B) SoC single chip:
 - a. PC-TV audio and video signal converter and control chip:
 - (1) A chip that integrates video and audio decoders.
 - (2) Image capture chip with compression engine.
 - (3) A chip with encryption and decryption.
 - b. Miniature and surveillance camera control chip & module:
 - (1) Integrated chips with enhanced compression engine.
 - (2) With the technology to strengthen PC Cam's function of correcting defective pixels.
 - (C) 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:

(1) Current 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.

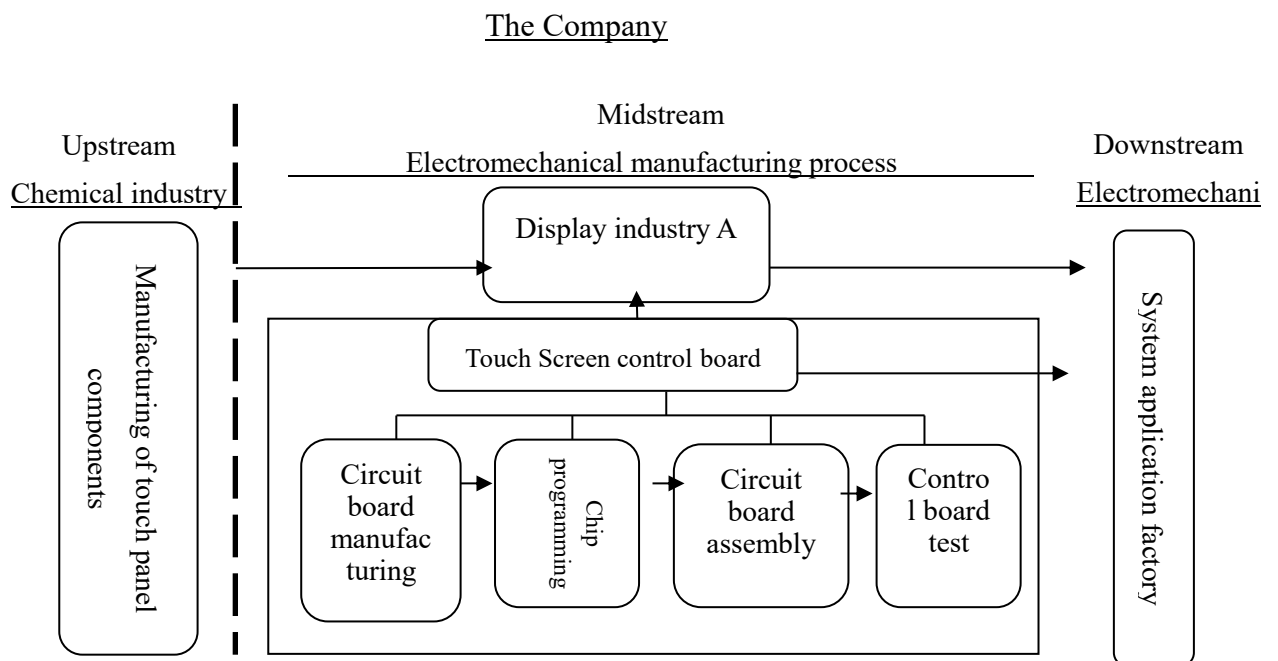
As touch sensing function has become an important user-interface feature for new generation of commercial and industrial products because of the recent booming AIoT and IoT, Industry 5.0 and the next-generation industrial revolution of artificial intelligence, it also injects huge impetus into the application demand of touch products in related industries and

sectors.

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 solution 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.

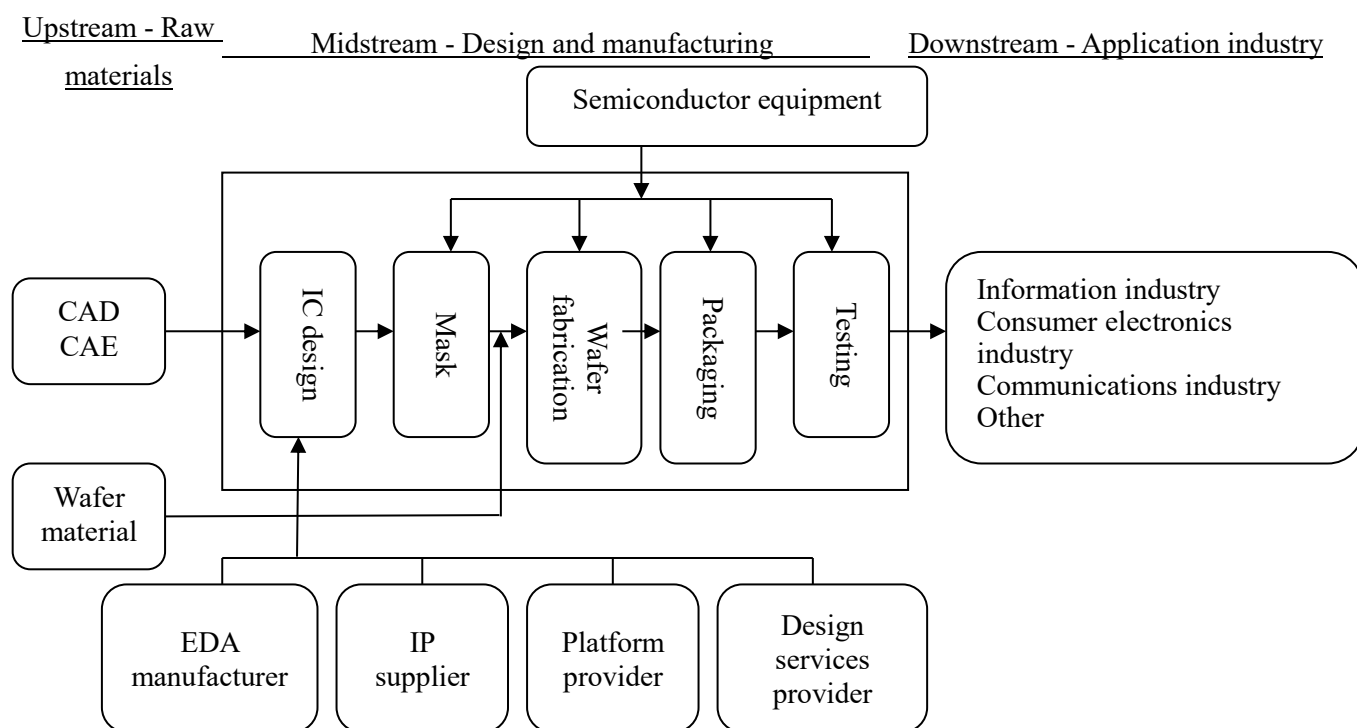
(2) The structure of industry:

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:



In addition, the main operating item of the subsidiary is the development of key chips such as PC TV and PC Camera, 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)



(3) Various 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, 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.

(4) Product 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 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.

3. Technology and R&D overview:

(1) Technology:

In terms of R&D and sales of touch panels, since the touch panels produced by early domestic manufacturers were mainly resistive touch panels, among which 4-wire products were the bulk. This field is currently facing severe price competition from Japanese, Korean and domestic manufacturers. Therefore, only improving the level of technology, conducting differentiated research and development in different fields, or reducing costs can increase profits. At the present stage, various domestic manufacturers of projected capacitive panels have developed, and the research and development of projected capacitive Ics is the future trend.

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 multitouch. In addition to RS232 and USB interfaces, it also supports I2C interface and Android operating system.

The subsidiary's A/V control IC integrates a USB peripheral controller (SIE, Serial Interface Engine), audio-video compression, synchronization control, and the physical layer (USB 2.0 PHY). It is compact and low-power, ideal for sleek, lightweight products. With its multifunctional and flexible design, it supports inputs such as Digital TV, DVB-T, ATSC, Composite, S-Video, AC'97 Link, CMOS sensors, and CCD sensors. Paired with a variety of video decoders, it can decode NTSC, SECAM, and PAL video standards. The chip is widely applicable to digital A/V processing scenarios—video conferencing, webcams, PC TV, and more—and can be configured to the exact feature set required by each customer.

Because the subsidiary's R&D team spans both hardware IC design and driver/software development, it holds a strong advantage in creating products with high value-added features.

In 2025, our multi-group conferencing system was adopted by customers, and the AVA OnCollab product family entered broader rollout. Core technologies include:

- Multi-screen wireless console: intuitive drag-and-drop UI to manage multiple displays, supporting color-coded grouping and rapid layouting.
- Split-screen sharing: automatic screen splitting; a single display can show up to two sources simultaneously (as explicitly documented “up to two devices”).
- One-to-many casting: a single device can cast to multiple screens at once (e.g., across classrooms/meeting zones).
- Screen preview + annotation (AVACAST): real-time operator-side preview of each display with direct, in-place annotation.

Also in 2025, following field trials with domestic and international customers and research institutes, the system met our internal stability benchmarks and moved into the formal promotion phase.

(2) Research 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.

The subsidiary will focus on system integration of audio-video compression technologies, combining AI modules to develop high value-added applications. This includes multi-protocol, app-free compatibility with low-latency design:

- (A) Native support for three wireless casting protocols—Apple AirPlay, Microsoft Miracast, and Google Cast—with hardened dedicated channels.
- (B) A streaming pipeline based on QUIC (Quick UDP Internet Connections) and WebTransport to reduce latency and improve stability.
- (C) A Bring Your Own Meeting (BYOM) hub that enables hot-switching for USB video and audio devices, supporting USB Video Class (UVC) and USB Audio Class (UAC) to minimize switching time.
- (D) Enhanced cross-platform interoperability test pass rates, covering Microsoft Teams, Zoom, Google Meet, and mainstream camera/microphone peripherals.

(3) Research and development expenses as of the most recent year and the first quarter of 2026 :

Unit: NT\$ 1,000 / %

Year	2025	As of March 31, 2026
R & D expenses	238,739	As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2026.
Net revenue	967,468	
Percentage as in net revenue	25%	

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

(4) Successfully 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

Year	R & D results
	Universal 5-wire resistive Touch Screen control board and control chip
	Capacitive Touch Screen control board
2007	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
	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

Year	R & D results
	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
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

Year	R & D results
	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
2025	A PCAP solution with support for adaptive noise cancellation.
	A PCAP solution compliant with the MIL-STD-461G RE102.
	OnCollab Classroom Multi-Screen Wireless Teaching Console
	OnCollab Video Wall for High-Density Multi-View Command/Exhibition Scenarios
	OnCollab AI Value-Add Suite

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. Participate in global and regional professional exhibitions to expand and strengthen partnerships with system integrators.
- c. Build a worldwide distributor network with professional conference wireless networking SI capabilities, and onboard marketing partners to penetrate commercial and education markets.

(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.

(II) Market, Production and Sales Overview:

1. Market analysis:

(1) Sales area of main products:

Unit: NT\$ 1,000 / %

Year Region	2024		2025	
	Amount	%	Amount	%
China	201,852	21	200,881	21
Taiwan	599,998	63	617,522	64
Others	153,744	16	149,065	15
Total	955,594	100	967,468	100

(2) Market 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 maintained stable, long-term customer relationships and a competitive advantage in the industrial control sector for over two decades.

On the other hand, the current main sale of the subsidiary's audio video control chip & module products is PC-TV ICs. In terms of competitors, the competitors of PC-TV ICs include: Cypress, Afatech, etc.; competitors against PC Cam IC include Vimicro, Sonix, ALL, SMI, Sunplus, etc.

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

The touch panel control chip market is generally projected by market research institutes to experience moderate to high growth between 2024 and 2030, with typical forecasted compound annual growth rates (CAGR) ranging from approximately 8% to 17%. The Company focuses on niche applications in industrial, medical, smart home appliances, education/conference, and vertically integrated industries, where it has cultivated expertise for over 20 years, establishing a solid reputation and brand recognition among clients and industry peers.

In recent years, the Company has continued to increase its investment in R&D based on its existing technological foundation, extending the functionality of its control chips to integrate diverse peripheral sensors and to manage corresponding driver units. This enables the Company to meet next-generation application scenarios and requirements across the aforementioned niche markets, effectively enhancing the added value of its products, differentiating itself from competitors, and further expanding its technological lead within the industry. Given the growth potential of these niche markets, the Company aims to maintain a first-mover advantage, capture market share, and generate significant business value.

The real-time interactive audio/video experiences on social platforms are becoming

increasingly prevalent. More and more standalone systems now require A/V functionality, and the market trend for embedded A/V capabilities combined with cloud applications is accelerating significantly.

Across home appliances, toys, PC peripherals, gaming, industrial control, and medical imaging, the integration of AI is an inevitable trajectory. The associated opportunities represent an important growth avenue for the subsidiary in the years ahead.

The global Wireless Collaboration and Presentation System market is projected to reach USD 4.219 billion by 2031, growing at an 8.3% CAGR over 2025–2031.

A wireless collaboration and presentation system enable multiple people to collaborate and present information in real time without cables or physical wiring. Such systems are commonly used in enterprises, schools, and other organizations to support efficient and effective communication.

Key growth drivers for the global wireless collaboration and presentation system market include:

(A) Broad adoption of BYOD (Bring Your Own Device):

BYOD allows employees to use their own devices for work. This trend fuels demand for wireless collaboration and presentation systems because they let employees share content directly from personal devices.

(B) Rising popularity of online meetings:

Virtual meetings enable people in different locations to meet and collaborate, which increases demand for wireless collaboration and presentation systems that support content sharing during online sessions.

(C) Accelerated adoption of cloud collaboration platforms:

Cloud collaboration is becoming more widespread, allowing users to work on projects from anywhere with internet access. This further drive demand for wireless collaboration and presentation systems that enable content sharing within cloud-based workflows.

(D) Increased need for remote work:

The demand for remote work has increased, further boosting demand for wireless collaboration and presentation systems that allow people to collaborate and present information from any location.

(4) Competitive 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.

The subsidiary possesses end-to-end hardware–software integration know-how—from control-chip modules to highly integrated products—ensuring product quality while accelerating development timelines for the fastest possible time-to-market.

In the AVA multi-group wireless casting and conferencing system domain, compared with overseas peers, the subsidiary is the only vendor with IC-level hardware–software integration experience. Based in Taiwan, it benefits from a cost advantage and long-standing IC/IC-module FAE technical services, enabling stronger support for international system integrators (SIs) and distributors.

(5) Favorable, 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. 6. Non-China (“non-red”) supply chain. 7. Wide pricing flexibility. 8. High acceptance of customization.
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. 4. Low brand awareness. 5. International system integrator (SI) channel landscape is already entrenched 6. Limited troubleshooting experience. 7. The compatibility whitelist is still being strengthened/completed.
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. 5. Strengthen product interoperability and risk control. 6. Focus on regional go-to-market: partner with local SIs and target niche segments.

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

(1) Important purposes of main products:

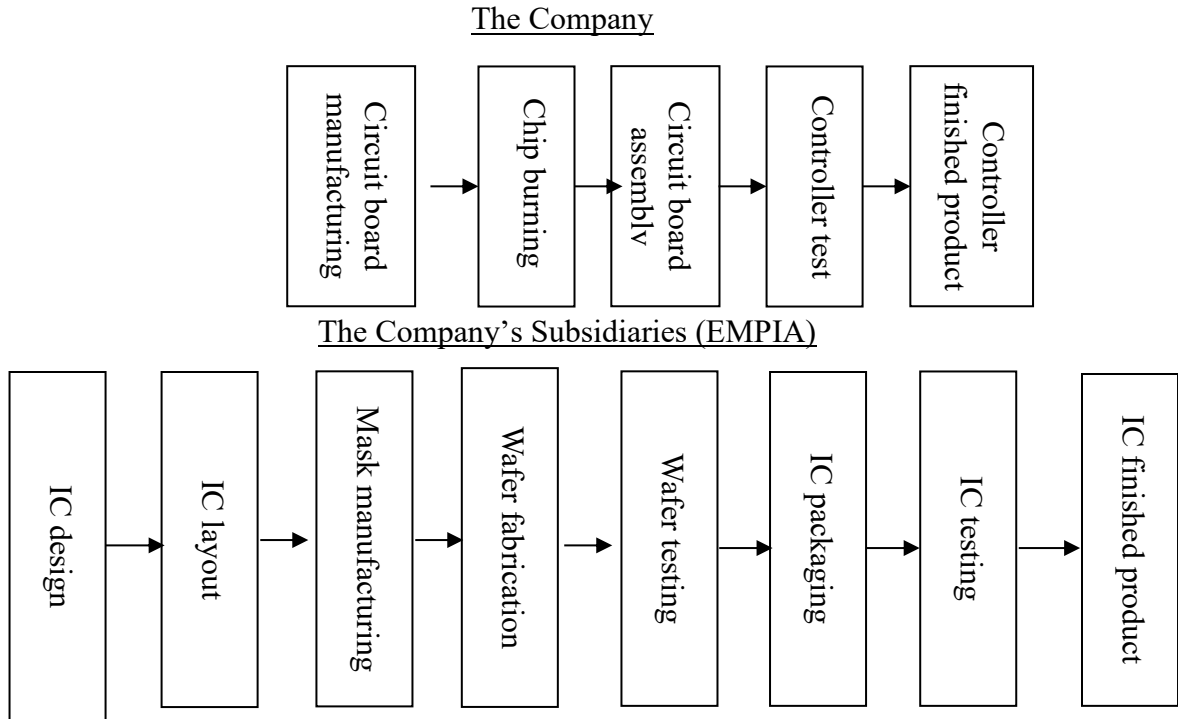
The Company

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/ Brocating 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 a 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	

(2) Manufacturing and production processes:



3. Supply status of main raw materials:

The Company has established 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:

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

In light of the highly specialized and vertically segmented nature of the domestic semiconductor industry, and the fact that most local IC design companies do not own wafer fabrication facilities, the Company designs its IC products in-house while outsourcing wafer fabrication to foundries. The Company has established a long-term and stable partnership with its foundries, collaborating closely on process development, quality management, and delivery schedules to ensure product quality and supply reliability.

In addition, the Company continuously evaluates potential wafer suppliers and maintains multiple partners for downstream processes, including packaging and testing. This diversification approach mitigates supply chain risks and ensures flexible production capacity management.

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 :

(1) Suppliers Accounted for at Least 10% of Annual Net Procurement :

Information on Major Suppliers for the Most Recent 2 Years

Unit: NT\$ 1,000 / %

Item	2024				2025			
	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of annual net purchases (%)	Relationship with the issuer
1	A	27,248	17	None	A	89,522	42	None
2	B	88,773	56	None	B	56,550	27	None
	Others	43,827	27	-	Others	65,026	31	-
	Total Net Procurement	159,848	100	-	Total Net Procurement	211,098	100	-

(Note 1) Reason for the increase or decrease:

Purchases from Supplier A increased during the current year due to higher demand.

Purchases from Supplier B decreased as its inventory levels were sufficient.

(Note 2) As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2026.

(2) 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 / %

Item	2024				2025			
	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.	253,266	27	Same person as the chairman	Holy Stone Enterprise Co., Ltd.	306,467	32	Same person as the chairman
2	A	100,091	10	None	A	87,686	9	None
	Others	602,237	63	-	Others	573,315	59	-
	Total Net Revenue	955,594	100	-	Total Net Revenue	967,468	100	-

(Note 1) As of the annual report publication date, financial statement data reviewed by the CPA has not yet been obtained for Q1 2026.

(III) 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		2024	2025	As of March 31, 2026
Number of employees	Sales & Manufacturing Person	65	61	60
	Managerial Person	24	23	24
	Engineer	98	103	102
Total		187	187	186
Average age		42.85	42.73	42.88
Average years of service		11.04	10.93	11.07
Education distribution percentage (%)	Ph.D.	1%	1%	1%
	Master's degree	38%	40%	40%
	College	51%	49%	49%
	Senior high school	10%	10%	10%
	Below senior high school	0%	0%	0%

(IV) 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 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, since 2009, the Company has implemented the IECQ QC 080000 Hazardous Substance Process Management (HSPM) system certification. 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.

(V) 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 interest's 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.
- (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 2025, 162 employees utilized this benefit, achieving nearly 96% 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 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.

(2) Employee continuing education measures

(A) Employee Training Programs:

a. New employee onboarding

All new employees are required to attend orientation courses to familiarize themselves with the Company, its organizational structure, and their rights and obligations. This facilitates a smooth and rapid integration into the work environment.

b. Training management system

The Company has established an “Education and Training Management Procedure,” coordinated by the Human Resources and General Affairs Department, to plan and implement the annual training program. Training covers internal courses, external professional development, and necessary certification programs.

c. Annual training framework

Based on training plans, core competencies, and employee development needs, the Company has developed a comprehensive training system. The annual training program focuses on four key areas:

- ✧Senior management development: The goal is to enhance leadership, strategic thinking, and cross-department collaboration capabilities.
- ✧Professional skills training: Department-specific professional courses are provided to improve practical skills and expertise.
- ✧New employee onboarding: The Company supports new hires in quickly understanding the organizational culture and job responsibilities.
- ✧General education courses: Courses covering occupational safety and health, information security, and compliance aim to ensure foundational workplace competencies.

(B) Training performance for the year is as follows:

Training Category	Training Outcomes	
	Number of Participants	Total Hours
Senior Management Development	9	55
Professional Skills Training	1,052	1,637
New Employee Onboarding	85	127.5
General Education Courses	435	368.5

(3) Employee 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 QC_080000 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	Announced labeling of	Implementing

No.	Goal/Objective	Plan	Current status	Implementation
		carry out labeling controls	the Hazardous Substance List and of HSF Control Areas.	labeling controls for the Hazardous 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	Many activities planned by the Employee Welfare Committee, helping employees relax

No.	Goal/Objective	Plan	Current status	Implementation
			well as employee snacks.	physically and mentally outside of work, relieve the 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.	The Company regularly organizes employee health check-ups and medical consultations, provides blood pressure monitors to enable employees to monitor their health at any time, and conducts health seminars and training programs to promote health awareness. On-site healthcare services are also periodically provided by medical personnel to strengthen workplace health care mechanisms.
12	Operational Environment Monitoring	Regularly conduct operational environment monitoring.	The Company has implemented a workplace environment monitoring program, under which carbon dioxide (CO ₂) concentrations are regularly monitored.	The monitoring results fully comply with relevant legal standards, thereby ensuring a safe working environment for employees.
13	Provision of employee-friendly facilities.	Establishment of lactation rooms.	The Company has established lactation rooms for employee use.	The lactation rooms are well equipped and available for employees in need, supporting childcare needs and fostering a family-friendly workplace environment.

(4) 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 2025, contributions under the old system accounted for 5.6% 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 2025, contributions under the new system constituted 94.4% of total retirement fund contributions.

(5) 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.

(VI) 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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) 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	<ol style="list-style-type: none"> 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	Establishing regular backups of systems and data to provide data

Information & communication security policies	Policy goals	Specific procedures	Procedure descriptions
		Remote replication mechanism	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 protection policy	Online protection	Telecom intrusion detection and protection	Introduce multiple information security protection equipment or mechanisms at various levels to detect threats from 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
	Gateway protection	Gateway firewalls Gateway email scanning systems	
	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	Vulnerability scanning	Through cooperation with information security company, conduct information

Information & communication security policies	Policy goals	Specific procedures	Procedure descriptions
	security detection	social engineering exercises	security testing and social engineering exercises (at least once a year) to detect system vulnerabilities and employee's 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)

(3) Resources invested in information & communication security

2025 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 and communication security promotion: four times
- (E) Online training for all employees on information & communication security: one time (1 hour)
- (F) External seminars and training courses for information security specialist: five times (40 hours)
- (G) Social engineering exercise: Irregular Randomized Exercises
- (H) EDR (Endpoint Detection and Response system): one set (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.

(VII) Important Contracts: None.

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

(I) Analysis of Financial Position:

Unit: NT\$ 1,000

Item \ Year	2025	2024	Amount Increased and or Decreased	Changing Ratio (%)
Current Assets	1,342,584	1,350,279	(7,695)	(1)
Property, Plant and Equipment	2,161	3,063	(902)	(29)
Intangible Assets	5,946	5,857	89	2
Other Assets	120,826	143,966	(23,140)	(16)
Total Asset	1,471,517	1,503,165	(31,648)	(2)
Current Liabilities	204,999	214,197	(9,198)	(4)
Non-current Liabilities	42,895	53,646	(10,751)	(20)
Total Liabilities	247,894	267,843	(19,949)	(7)
Equity Attributable to Owners of the Parent	1,179,273	1,175,517	3,756	-
Share Capital	637,029	637,029	-	-
Capital Surplus	19,842	19,842	-	-
Retained Earnings	522,332	518,027	4,305	1
Other Equity Interest	70	619	(549)	(89)
Non-Controlling Interest	44,350	59,805	(15,455)	(26)
Total Equity	1,223,623	1,235,322	(11,699)	(1)
<p>Note: Analysis of increase and decrease in the two periods:</p> <ol style="list-style-type: none"> 1. Decrease in property, plant, and equipment: Due to the continued depreciation of property, plant, and equipment in 2025. 2. Non-current Liabilities: Due to the decrease of Non-current lease liabilities in 2025. 3. Other Equity Interest: Due to the change of Exchange differences on translation of foreign financial statements. 4. Non-Controlling Interest: Due to the losses of investee companies in 2025. 				

(II) Financial Operating Results:

Financial Operating Results Analysis Table

Unit: NT\$ 1,000

Item \ Year	2025	2024	Amount Increased and or Decreased	Changing Ratio (%)
Net Operating Revenue	967,468	955,594	11,874	1
Operating Costs	506,947	495,226	11,721	2
Gross Profit	460,521	460,368	153	-
Operating Expenses	348,799	334,058	14,741	4
Operating Income	111,722	126,310	(14,588)	(12)
Non-Operating Income and Expenses	32,200	36,925	(4,725)	(13)
Profit Before Tax	143,922	163,235	(19,313)	(12)
Less: Income Tax Expenses	22,407	25,265	(2,858)	(11)
Net Profit	121,515	137,970	(16,455)	(12)
<p>1. Analysis of increase and decrease in the two periods: As the change between periods did not reach 20%, no further analysis is considered necessary.</p> <p>2. Sales volume forecast and the basis therefor: Not applicable due to the reason that the Company did not prepare a financial forecast.</p> <p>3. Effect upon the Company's financial operations as well as measures to be taken in response: No significant impact.</p>				

Analysis of Changes in Gross Profit

Unit: NT\$ 1,000

Year \ Item	Net Operating Revenue	Operating Costs	Gross Profit	Gross Profit Margin (%)
2025	967,468	506,947	460,521	48
2024	955,594	495,226	460,368	48
<p><u>Description of significant changes in the gross profit margin:</u> As the change between periods did not reach 20%, no further analysis is considered necessary.</p>				

(III) 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
642,660	217,078	(161,595)	698,143	-	-

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

(1) Operating activities: Net cash inflow of NT\$217,078,000, primarily due to operating profits.

(2) Investment activities: Net cash outflow of NT\$9,296,000, primarily due to the purchase of intangible assets and other non-current assets.

(3) Financing activities: Net cash outflow of NT\$151,462,000, primarily due to the distribution of cash dividends.

(4) Impact of changes in exchange rates on cash and cash equivalents: Net cash outflow of NT\$837,000 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.

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

(V) 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.	(28,088)	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.

(VI) 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	2024		2025	
	Amount	%	Amount	%
Net operating revenue	955,594	100	967,468	100
Interest income	10,073	1	9,477	1
Net foreign exchange profits (losses)	10,452	1	(8,922)	(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:

As of the publication date of the annual report, 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\$207,276,000 in research and development in 2026; 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, surface capacitive, 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 credit risks.

10. Effect upon and risk to the Company in the event a major quantity of shares belonging to a director 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. For litigious and non-litigious matters, any material impact upon shareholders' equity or price for the Company's securities as a result of any litigation, non-litigious proceeding, or administrative dispute of the Company's director, president, de facto responsible person, or major shareholders with a stake of more than 10%, which were finalized or remained pending, the Company shall disclose the dispute, amount in dispute, commencement date, main parties involved, and current status of the case in the Annual Report: 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.

(VII) Other Important Matters: None.

VI. Special Disclosures

(I) Information Related to Affiliates:

1. Consolidated business reports of the affiliates

Please refer to Market Observation Post System.

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

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, 2025 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: March 3, 2026

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

(II) 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.

(III) Other matters that require additional description: None.

(IV) 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.

eGalax_eMPIA Technology Inc.

Chairman: Jing Rong Tang