

Otsuka Information Technology Corp.

2025 ANNUAL REPORT

(In case of any discrepancy between the Chinese and English versions,
the Chinese version shall prevail.)

March 31, 2026

Annual Report is available at: <https://mops.twse.com.tw>
<https://www.oitc.com.tw>

I. Names, Titles, and Contact Information of the Spokesman and Acting Spokesman

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3. Factory: None

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V. Company's listed overseas securities and trade places: None

VI. Company Website: <https://www.oitc.com.tw>

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I. Letter to Shareholders

I. 2025 Business Report

(I) Implementation Results of Business Plans

As a leading professional manufacturer in computer graphics software systems, the Corporation has been dedicated to assisting clients in integration of all 3D computer graphics software systems, providing middle-to-high level CAX/CAM software application solutions and technical consultation to our client. For recent years, we never stop expanding new high-level application opportunities and developing agency opportunities for diversified products, meanwhile assisting clients in incorporating all production node information management, integrating data system and introducing mixed reality and mobile data. rapidly increasing client's design and integration competitiveness, providing services related to protection of important information of design, research and development, etc., as well as integration application of information security systems, and becoming the best business partner for client's digital transformation. As a result, with the injection of revenue brought by groups of high-quality clients, operating income and profit in 2025 could still maintain a satisfactory performance.

1. The Corporation's Operation results and sales condition of primary products are shown in the table below:

(1) Operation result comparison:

The Corporation's 2025 operating revenue is NTD 2,433,415 thousand, which increased by NTD 330,234 thousand, 15.7% from last year; operating margin is NTD 695,635 thousand, which increased by 70,108 thousand, 11.21% from last year, and net income is NTD 238,500 thousand, which increased by 16,613 thousand, 7.49% from last year.

Otsuka Consolidated Financial Statement

Unit: NTD thousands

Year	2024		2025		Gain/Loss	
	Amount	%	Amount	%	Amount	%
Operating Revenue	2,103,181	100.00	2,433,415	100.00	330,234	15.70
Gross Profit	625,527	29.74	695,635	28.59	70,108	11.21
Operating Expenses	353,430	16.80	395,541	16.25	42,111	11.91
Operating Income	272,097	12.94	300,094	12.33	27,997	10.29
Income before Tax	278,357	13.24	301,610	12.39	23,253	8.35
Net Income	221,887	10.55	238,500	9.80	16,613	7.49

Because the Company had no financial forecast in 2025, there was no disclosure of budget execution.

(2) Financial Receipts and Expenditure (Structure) and Profitability Analysis

Item			2024	2025	Difference
Financial Structure	Debt to Assets Ratio		37.20%	28.93%	-8.27%
	Long-term Funds to Fixed Assets Ratio		2,952.59%	3258.76%	306.17%
Debt Paying Ability	Current Ratio		254.59%	336.62%	82.03%
	Quick Ratio		191.78%	272.08%	80.30%
Profitability	Return on Assets (%)		15.63%	15.27%	-0.36%
	Shareholders' Return on Equity (%)		23.17%	22.79%	-0.38%
	Profit before Tax to Capital Stock (%)	Operating Profit	162.81%	175.52%	16.37%
		Net Profit Before Tax	10.55%	176.41%	13.60%
	Net Profit Ratio (%)		10.55%	9.80%	-0.75%
	Earnings per Share(NTD)		12.98	13.95	0.97

(3) Conditions of Research and Development

The Corporation's R&D expense and proportion to each year's operating net operating revenue in the recent three years are shown in the following table:

Unit: NTD thousands ; %

Item and Year	2023	2024	2025
R&D Expense(A)	15,649	35,372	67,750
Net Operating Revenue(B)	1,691,168	2,103,181	2,433,415
(A)/(B)	0.93%	1.68%	2.78%

In 2025, the Corporation made progressive investments in technical resources in response to the gradual introduction of new product lines, with additional R&D professionals specializing in fluid, powder, and structural analysis recruited. The Corporation continuously enhanced the functions of its proprietary secondary-development license management tool to enable customers to manage various secondary-development licenses with greater efficiency. Besides, the high-end CAD system value-added software, developed by the Corporation, and introduction of agency of digital productivity tool served as leads to clients in the digital transformation and furthermore boosted the clients' 3D design performance. Additional efforts by the Corporation in 2025 included upgrades to its self-developed HyperPDM software for alignment with customer needs, as well as enhancement in overall performance, including improvements to the electronic vault file-transfer architecture and the software's display interface. On the other hand, the Corporation engages in development integration of its internal system, encompassing systemized internal process to enhance overall operation performance, with an aim to provide a more comprehensive service to clients.

II. 2025 Business Plan Abstract:

(I) Guideline for management

1. Maintaining long-term relationships with clients, and trailblazing new business opportunities:

The Corporation is entering its 30th year on the management of Taiwanese computer-aided design software market, being a long-term and reliable cooperation partner of clients. This year, the Corporation will continue its optimization for client purchases by reviewing and exploring new requirements by key accounts and continued strengthening of repurchase coverage through approaches including BigData analysis and systematic management of target client solutions. In addition, the Corporation continued expanding its customer base for simulation analysis, thermal-characteristic measurement, circuit design, and product-lifecycle-management solutions in the current year. Our technical team not only delivers professional services to existing customers, but also actively develops new business opportunities, thereby differentiating our brand from competitors. We are convinced that by continuously strengthening our technical capabilities and maintaining a keen understanding of customer needs, the Corporation may reinforce the trust of its established clients while further extending its market reach, demonstrating our position as a technology leader.

2. Providing complete product line technical integration

(1) The Corporation has the dealership for the middle and high level CAX/CAM product line, including manufacturing, construction and Autodesk Media & Entertainment (M&E), and has established a complete technical incubation and service team under the design and manufacturing of complete solutions for tools and applications used in full process. Also, the Corporation has experiences in introductions of all types of projects and has accumulated rich technical consultation and system planning experiences; therefore, with the support from complete product line planning, we will provide more effective solutions to clients for their satisfaction.

- (2) The advanced level 3D graphic software, for which the Corporation serves as agent, is the system with extraordinarily extensive use among Taiwanese computer manufacturers, and the industries related to mechanical equipment and vehicles, etc., containing powerful features of strong advanced surface design, structural static analysis, and intuitional modeling, etc. Moreover, it is equipped with the kit of application programs with excellent integration, built-in computer-assisted design, engineering and manufacturing toolkits, which provide clients with such supreme features of more flexible software configuration, etc. In addition, our subsidiary also established the thermal properties measurement laboratory, which can measure the electronic components including LED, Logic IC, etc. We expanded our service level in heat dissipation and heat flow analysis of original software on agency. Our clients included those covering industries such as chip and IC design, thermal modules, power suppliers, industrial computers, LED, batteries, etc. The Corporation further established a power cycling measurement lab, enabling the Corporation to assist clients in conducting lifespan and performance testing for power modules. Such establishment allows our semiconductor clients to gain deeper insights into their products and receive greater support through our services.
- (3) The Institute for Information Industry suggests that decentralization and OMO (online merge offline) application development will be more diversified, such as application related to metaverse, mixed reality, digital transformation and internal productivity tools, etc. The Corporation will develop a diversity of brands to maintain the service capability. We continue to provide domestic clients CAD software integration with diverse application, information security protection, virtual reality and augmented reality market expansion, and by integrating the development technology of computer graphics, computer simulation, artificial intelligence, sensing, display and network parallel processing, we provide clients with computer technology-assisted high-tech simulation systems and internal management paperless process consultant introduction, making our way forward versatile.
3. Integration of the internal management process:
- With the trend of digitization, the Corporation's management process shall be more effective and equipped with data analysis capabilities. The Corporation imported ISO 27001 and proceeded with integration of CRM to combine the client contract management, online consultation service and sales provided to clients, furthermore assisting business units, technical units, and central supervisors accountable to have instant grasp on condition of clients case by case, service progress, business performance, etc., after each system across the Strait is connected in series, better services can be provided to clients, so that the company's operation information process can be smoother with more operation benefits.
4. Promotion of Corporate Sustainable Development:
- The Corporation remains committed to engagement in social-care initiatives. In 2025, we encouraged employees to join a company-wide blood-donation campaign and collaborated with our parent company to promote industry-academia integration programs. In support of nationwide sports development, the Corporation continued sponsorship for domestic sporting events throughout 2025. Furthermore, the Corporation has established a Corporate Sustainability Task Force, which will continue to advance ESG initiatives across multiple dimensions, including environmental sustainability, employee well-being, and partner-relationship management. The Corporation will proceed its annual publication of Sustainability Report surrounding the motto "achieving sustainability with trust, and showing warmth with people". The Corporation anticipates itself to realize its long-term sustainable development goals in the future on an ongoing basis.

(II) Expected sales amount and its accordance

On basis of the changes to domestic and overseas circumstances and industry development trend, a 4%-5% growth in sales of the Corporation in 2026 is expected.

(III) Important selling and promotion strategies

1. Completely build the client's contract information, deliver business opportunities, and actively enhance organizational response and service network efficiency, make use of business opportunities and contract management to grasp new and old clients' demand timing for prompt statements.
2. The IT investment structure of businesses, the manufacturing industry and the construction industry in Taiwan represented software and hardware in the same level, and even software surpassing hardware. It suggested that a structural twist had happened to domestic businesses' thinking about investment in traditional hardware-focused IT, especially rise of investment in ESG, cloud, and AI. Therefore, we actively cultivate professional technical support consultants to provide a complete and integrated sales model and client service, to cultivate management trainees, to pass on the Corporation's technical ability, and furthermore enhance the Corporation's competitiveness in sustainable development.
3. Import ISO 27001 with verification completed, establish confidentiality of information security management systems, and increase the protection mechanism of the company and clients in order to reduce losses from actual information divulgement in the future.
4. In the future, the software industry's challenge is how to use software tools to drive the enterprises to carry out digital transformation. Therefore, our business department continues to promote development based on the needs of large target clients, and actively keeps abreast of the pulse and development of products from the original manufacturers, performing a more active and effective business drive through more comprehensive product services for implementation of digital transformation. Furthermore, we will maintain a concrete introduction of our product lines with value-adding synergy and increase width and depth of product lines.

(IV) Future development strategies

1. Provide integrated business systems via professional service

The manufacturing industry puts emphasis on quick response, flexible and highly-automation. Under the influence of that trend, we must improve manufacturing process efficiency and operation modes, and enhance added value of products for maintaining competitiveness. The Corporation, by cooperating with complete and diverse solutions platforms, will keep abreast with clients to jointly cope with each challenge in technical development, assist clients with innovating product research, development, and product launch efficiency, actively cultivating certified engineers, performs Total Solution services to drive sales as the significant management strategy and establishes a close and reciprocal partnership to make a win-win situation among the Corporation, manufacturers and sales force.

2. Utilize business opportunities for grasp of prompt development, expand new product business, assisted with connection of internal data systems, take a complete hold of old clients' demands, develop business opportunities of new clients, and continuously enlarge the sales market.

3. Future R&D orientation:

- (1) Expanding the license management tool for secondary development (OITC Desktop APP) to manage license verification for all secondary development tools, plus integration with the membership platform to regularly provide clients with the latest service updates and technical information.
- (2) Engaging in the R&D of new features in the self-developed HyperPDM, during which analyses on existing functions within are performed. Furthermore, the Corporation

intends to analyze the existing functions of the HyperPDM system and develop new features under the new web architecture. For CAD software integration, the Corporation intends to expand its development plan to achieve integrated application of engineering drawings and 3D model views.

- (3) Upscaling of capacity in customized development for agency products to meet customers' digitalization needs while standardizing and commercializing customization services to create solutions that can be resold and leveraged.
- (4) Integrated application development for Cloud-Based AI Services. Using cloud service and AI-developed API, cloud applications and system integration are empowered capability of innovation with enhanced efficiency of information transformation, and unique Cloud-Based AI solutions may therefore be created.

(V) Effects of the external competitive environment, laws & regulations and overall operating environment

1. Effects of the external competitive environment

III's MIS report indicates that, to realize the future vision of Taiwan's digitization in the area of digital development, it requires more than data informatization by enterprises - process digitalization, data-driven decision-making, and AI-driven operations shall be valued. To this end, AI, data analytics, cloud solutions, and platform-based architectures shall be adopted to promote enterprise transition from viewing "IT as a support function" to "establishing digital capability as a core of competitive edge." The report further highlights that digital development cannot rely on a single technology or product - rather, it requires the creation of cross-industry and cross-role digital ecosystems that integrate software, hardware, and system-integration capabilities to build scalable applications. In alignment with this direction, the Corporation has expanded its product offerings across multiple domains, inclusive of established and mature professional design software and software agency lines extended in recent years e.g., i-Reporter, Microsoft, and Adobe; meanwhile, the Corporation has also broadened its hardware product sales. Through the integration of these diverse products and the Corporation's own technical expertise, we have positioned ourselves as a comprehensive system-integration provider capable of delivering end-to-end digital-transformation solutions, supporting our customers in realizing their enterprise digitalization goals.

2. Effects of laws and regulations

The recent changes to important regulations home and abroad highlight the increasingly stern regulations relating to ESG and net zero carbon emission by the government. Furthermore, in addition, the III report indicates growth of net zero engagement by Taiwanese electronics and information technology industries in 2025 compared with that in 2024. Hence, the Corporation will pay constant attention and propose a revision on relevant internal procedures and measurements, promptly discussing with accountants and counselling agencies, when necessary, in order to minimize the potential impacts.

3. Effects of the overall operating environment

In accordance with S&P Global forecast, the economic growth rate will be 2.8% in 2026 globally. When faced with domestic and overseas economic environment changes, the Corporation will strive to facilitate technical integration, quality and R&D of technology to raise client satisfaction and profitability.

(VI) Prospects

According to the latest prediction as announced by Academia Sinica for Economic Research in December 2025, the domestic economy growth rate in 2026 is 3.71%. The Corporation, as the CAD/CAM leader in the Taiwanese market, adheres to the business spirit of sustainable service, converging its technologies and BD capabilities whilst combining its diverse products and client requirements under its grand view of "cohesion and fusion for a new chapter" to stride towards the goal of entering a new chapter for corporate development, with a view to ensure the sustainable growth and development of Otsuka Information.

We would like to show our appreciation to the endeavors by our employees in the previous year and the support and trust for a long period of time, which contributed the stable growth in the Corporation's profit in 2025. Since founded, Our management team will continue to cultivate technical capability and operation efficiency for making full efforts in improving professional service, and strengthening long-term competitiveness, expecting to continuously create higher values for all shareholders with the support of every shareholder and director as well as the efforts by our staff. As for the distribution of the 2025 retained earnings, all are pursuant to the Corporation's long-term and stable dividend policies, and we anticipate creating a rosier business prospect for our clients and all shareholders.

Chairman: Hironobu Tsurumi

General Manager: Guo, Yi Long

Manager of Accounting: Chu, Cheng Yi

II. Corporate Governance Report

I. Information on the company's directors, supervisors, general manager, assistant general managers, associates and the supervisors, of all the company's divisions and brand units.

(I) Names, experiences, shareholdings and nature of relationship with the directors and supervisors.

1.Board directors and supervisors

March 24, 2026

Unit: shares; %

Title ¹	Nationality or Place of Registration	Name	Gender & Age ²	Date Elected	Term	Dated First Elected ³	Shares held upon election		Current Shares Held		Current Shares Held by the Spouse & Minor Children		Current Shares held in the Name of Others		Experience ⁴ (Education)	Current Position in the Company and Other Companies	Executives, Directors, or Supervisors who are spouses or within two degrees of kinship			Remarks ⁵
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairperson of the Judicial person	Japan	Otsuka Corp.	-	May 23, 2025	3	November 20, 2001	6,465,900	37.82%	6,465,900	37.82%	-	-	-	-	-	-	-	-	-	-
Chairman	Japan	Otsuka Corp. Representative: Hironobu Tsurumi	Male 70	May 23, 2025	3	November 20, 2001	-	-	-	-	-	-	-	-	Kokugakuin University, Department of Economics	1. Director of Otsuka Corp. 2. Managing Director of Otsuka Corp. 3. President of Otsuka Information Trading Ltd. (Shanghai)	-	-	-	-
Director	Japan	Otsuka Corp. Representative: Hideyuki Aoki	Male 49	May 23, 2025	3	November 20, 2001	-	-	-	-	-	-	-	-	Department of Education of Waseda University	1. Deputy Manager of Corporate Planning Office of Otsuka Corp..	-	-	-	-
Director	Japan	Akio Tamehiro	Male 76	May 23, 2025	3	June 22, 2020	610,050	3.57%	610,050	3.57%	-	-	-	-	Dokkyo University, Department of Law	1. Chairman and General Manager of Noah International Taiwan Corp. 2. Chairman of Noah Information Technology Taiwan Corp.	-	-	-	-
Director	R.O.C.	Kuo, Yi-Long	Male 49	May 23, 2025	3	June 29, 2016	10,000	0.06%	55,320	0.32%	-	-	-	-	National Kaohsiung University of Science and Technology, Industrial Engineering and Management Department	1. General Manager of the Company 2. Director of Otsuka Information Technology Ltd. 3. Director and General Manager of Otsuka Software Trading Corp. in Dongguan 4. Director and General Manager of Oitc Information Technology Corp. in Shanghai 5. President and general manager of EFD Corporation	-	-	-	-
Director	R.O.C.	Hsu, Hui-Ju	Female 59	May 23, 2025	3	October 29, 2007	136,000	0.80%	130,000	0.76%	-	-	-	-	Shiga University, Master of Education	1. Assistant General Manager and spokesman of the Company 2. Supervisor at Otsuka Software Trading Corp. in Dongguan 3. Supervisor at Oitc Information Technology Corp. in Shanghai 4. Director of EFD Corporation	-	-	-	-

Title ¹	Nationality or Place of Registration	Name	Gender & Age ²	Date Elected	Term	Dated First Elected ³	Shares held upon election		Current Shares Held		Current Shares Held by the Spouse & Minor Children		Current Shares held in the Name of Others		Experience ⁴ (Education)	Current Position in the Company and Other Companies	Executives, Directors, or Supervisors who are spouses or within two degrees of kinship			Remarks ⁵
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	Huang, Xiang-Min	Male 52	May 23, 2025	3	June 22, 2020	-	-	-	-	-	-	-	-	Columbia University, Master of Architecture and Urban Design	1.CEO at Fortune Construction Co., Ltd. 2.Chairman and General Manager of Rongshi Construction Co., Ltd. 3.Representative of Corporate Director at Excelsior Biopharma Inc 4.Chairman of Hao-Jung Investments Ltd.	-	-	-	-
Director	R.O.C.	Liu Cheng Ho	Male 60	May 23, 2025	3	June 22, 2020	-	-	-	-	-	-	-	-	Department of Computer Science and Information Engineering, Tamkang University	1.Director and assistant general manager of Koei TECMO Co., Ltd.	-	-	-	-
Independent Director	R.O.C.	Lin, Hui-Fen	Female 58	May 23, 2025	3	October 29, 2007	-	-	-	-	-	-	-	-	National Cheng Kung University, Doctoral Degree of Accounting	1. Accountant at Weyong International CPAs & CO. 2.Independent Director, Audit Committee and Remuneration Committee Member of Lin Horn Technology Co., Ltd. 3.Independent Director, Audit Committee and Remuneration Committee Member of Joytech Corp. 4.Independent Director, Audit Committee and Remuneration Committee Member of Airmate (Cayman) International Co., Ltd.	-	-	-	-
Independent Director	R.O.C.	Hsieh, Kun-Feng	Male 51	May 23, 2025	3	August 11, 2021	-	-	-	-	-	-	-	-	Master of Law of Wisconsin University, USA.	1. Managing Director of CrownPro Law 2. Responsible Person of Kuan Chieh Consulting Ltd. 3. Responsible Person of Shih Hung Ltd.	-	-	-	-
Independent Director	R.O.C.	Lou, Yung-I	Female 54	May 23, 2025	3	May 23, 2025	-	-	-	-	-	-	-	-	National Cheng Kung University, Doctoral Degree of Accounting	1. Associate Professor Accounting Department, Providence University	-	-	-	-

Note 1: The titles of corporate shareholders and the representative should be listed separately (the title of the corporate shareholder that an individual represents should be specified). Such representatives should be listed in the table below.

Note 2: Please specify the actual age and adopt the expression in an interval way, e.g. 41-50 of age or 51-60 of age.

Note 3: Explanation should be provided when the tenure of first session for the Company's supervisor or director was disconnected.

Note 4: Any experience related to the position currently taken in the Company should be specified (e.g. when an individual was employed in the CPA firms or affiliations mentioned previously, the position and the responsibility of the individual should be specified.) : None.

Note 5: When the president is the same person, the spouse, or the first-degree kinsman of the general manager or equivalent position (CEO), the Company should specify the reason, rationale, necessity, and complementary measures (e.g. recruiting more independent directors and ensuring that the majority of directors do not concurrently take common or managerial positions of the Company), and other relevant information: None.

2. Major shareholders of corporate directors (Name and Shareholding Percentage with more than 10% shareholding):

December 31, 2025

Name of Institutional Shareholder	Major Shareholders (Note 2)	Shares held %
OTSUKA CORP.	Otsuka Sobi Co., Ltd.	33.54
	The Master Trust Bank of Japan, Ltd. (Trust Account)	10.76
	Custody Bank of Japan, Ltd. (Trust Account)	5.91
	Yuji Otsuka	2.46
	OTSUKA CORPORATION Employee Stock-Sharing Plan	2.23
	JPMorgan Securities Japan Co., Ltd.	1.86
	Keiko Otsuka	1.83
	SMBC Nikko Securities Inc.	1.51
	STATE STREET BANK AND TRUST COMPANY 505001	1.10
	BNYM AS AGT / CLTS NON TREATY JASDEC	1.02

Note 1: The title of a corporate director or supervisor represented by an individual should be listed here.

Note 2: The major shareholder of a corporate shareholders (whose shareholding ratio is ranked in top 10) and its shareholding ratio should be listed here. The corporate shareholders whose stocks are mostly possessed by other corporates should be listed in Table 2 below.

Note 3: The title and shareholding ratio of on-corporate shareholding organizations are the sponsors or major donors (refer to the notices of the Judicial Yan for inquiry.) and the sponsorship or donation ratio of such organizations; if the donor is deceased, please specify "deceased".

3. Major shareholders of the Company's major institutional shareholders

December 31, 2025

Name of Institutional Shareholder ¹	Major Shareholders (Note 2)	Shares held %
Otsuka Sobi Co., Ltd.	Yuji Otsuka Hiroko Otsuka	98.96% 1.04%
OTSUKA CORPORATION Employee Stock-Sharing Plan	Not a Corporate organization, more like an Employee Stock Ownership Trust Organization with joint shareholding	—

Note 1: If the major shareholder is an institutional shareholder, it should write the name of the Institutional Shareholder

Note 2: Should write the name and the shareholding ratio of the major shareholders that holds the top 10 shareholdings

Note 3: A non-corporate shareholder its shareholding ratio as mentioned above should disclose the titles of the sponsor or donor (refer to the notices of the Judicial Yuan for inquiry.) as well as the ratio or sponsor; if the donor is deceased, please specify "deceased".

Note 4: Most of the corporate shareholders are Japanese banks, JP Morgan, SMBC Nikko or bank trust accounts.

4.Information Disclosure of Professional Qualifications of Directors and Supervisors and Independence of Independent Directors

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Otsuka Corp. Representative: Hironobu Tsurumi	1. Director of Otsuka Corp. 2. Managing Director of Otsuka Corp. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None
Otsuka Corp. Representative: Hideyuki Aoki	1. Deputy Manager of Corporate Planning Office of Otsuka Corp. 2. Own the professional licenses such as accountant and security analyst, etc. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None
Akio Tamehiro	1. Chairman of Noah International Taiwan Corp. 2. Have the work experience required for commerce, law, finance, accounting or sales of the company. 3. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None
Kuo, Yi-Lung	1. General Manager of the company. 2. Have the work experience required for commerce, law, finance, accounting or sales of the company. 3. No conditions specified in Article 30 of the Company Act is involved.	None-independent director	None
Hsu, Hui-Ju	1. Assistant general manager of the company. 2. Have the work experience required for commerce, law, finance, accounting or sales of the company. 3. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None
Lin, Hui-Fen	1. Accountant at Weyong International CPAs & CO. 2. Possess the accountant's professional license in Taiwan. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.	1. Those persons, including the principal, spouse and relatives within the 2 nd degree of kinship do not serve as the director, supervisor or employee of the company or its subsidiaries. 2. Those persons, including the principal, spouse and relatives within the 2 nd degree of kinship (or in others' names) do not hold the shares of the company. 3. The person does not serve as the director, supervisor or employee of the company which has the specific relations with the company. 4. The person does not render the service of commerce, law, finance and accounting to the company or its subsidiaries within the latest two years.	3
Hsieh, Kun-Feng	1. Managing Director of CrownPro Law. 2. Possess the lawyer's professional license in Taiwan. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.		None
Lou, Yung-I	1. Associate Professor Accounting Department, Providence University 2. Possess the accountant's professional license in Taiwan. 3. No conditions specified in Article 30 of the Company Act is involved.		None

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Huang, Xiang-Min	1. CEO at Fortune Construction Co., Ltd. 2. Possess the architect's professional license in Taiwan. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None
Liu, Cheng Ho	1. Director and Assistant general manager of Koei TECMO Co., Ltd. 2. Have the work experience required for commerce, law, finance, accounting or sales of the company. 3. No conditions specified in Article 30 of the Company Act is involved.	Non-independent director	None

Note 1: Professional Qualification and Experience: Specify the professional qualification and experience of the individual director and supervisor. In case of the member of the Audit Committee who has the expertise of accounting or finance, specify his/her accounting or financial background as well as the work experience. Besides, specify whether any conditions set forth in Article 30 of the Company Act are involved.

Note 2: Specify how the independent director meets the independence and whether those persons, including but not limited to the principal, spouse and relatives within the 2nd degree of kinship serve as the director, supervisor or employee of the company or its subsidiaries; specify the number and proportion of shares of the company, held by the principal, spouse, relatives within the 2nd degree of kinship (or in others' names); specify whether they serve as the director, supervisor or employee of the company which has the specific relations with the company. (Please refer to the Regulations Governing Appointment of Independent Directors and Compliance Matters by Public Companies); specify the amount of remuneration acquired by rendering the service of commerce, law, finance and accounting to the company or its subsidiaries within the latest two years.

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

5. Diversification and Independence of the Board of Directors

(1) Diversification Policy, Goal and Achievement Status:

- A. Diversification Policy of the Board of Directors: In order to strengthen the corporate governance and promote the sound development of the composition and structure of the Board of Directors, it is believed that the diversification policy can help the enhancement of the company's overall performance. In regards to the company's diversification policy on the members of the Board of Directors, the directors who concurrently serve as the managers shall not exceed one third of the director seats; besides, an appropriate diversification policy will be mapped out, based on the company's own performance, operational pattern and development need.
- B. Diversification Goal of the Board of Directors: The election of the members of the Board of Directors shall be based on the principle of "to employ only talents", who are possessed of the multiple and complementary ability across the industrial areas, including the basis composition (e.g. age, gender, nationality, etc.) and each of whom has the industrial experience and relevant skills (e.g. operation, finance & accounting, law & information technology, etc.), as well as such capability as business judgment, business management, leadership & decision making and crisis management, etc. It is advisable to include, but not limit the following two

aspects of standards:

- a. Basic criteria and value: Gender, age, nationality and culture, etc.
- b. Expertise and Skill: Professional background (e.g. law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc.

C. Achievement Status of the Members of the Board of Directors:

- a. Member Structure: Currently, there are 10 directors in the company, including 3 external independent directors.
- b. Gender Structure: There are totally 3 female directors and 7 male directors.
- c. Nationality Structure: There are totally 3 Japanese directors and 7 domestic directors.
- d. Professional Background: The professional areas of members include business management, finance & accounting, law and architecture related areas.

D. Goal and Achievement of Diversification Policy of the Board of Directors Members.

Type of Expertise	Goal (Person)	Achievement (%)	Diversification of Individual Director's Background
Business Management	5	100%	Hironobu Tsurumi 、Akio Tamehiro 、Kuo, Yi-Lung 、Hsu, Hui-Ju 、Huang, Xiang-Min
Finance and Accounting	3	100%	Hideyuki Aoki 、Lin, Hui-Fen 、Lou, Yung-I
Expertise in Law	1	100%	Hsieh, Kun-Feng
Expertise in Industry (Manufacturing, Construction, Multimedia)	5	100%	Hironobu Tsurumi 、Akio Tamehiro 、Kuo, Yi-Lung 、Huang, Xiang-Min 、Liu, Cheng Ho

E. If the number of directors in either gender in the Company's Board of Directors is below one third, please specify reasons and measures adopted to improve diversification of the Board of Directors, as planned:

The Corporation considers those professionals who meet the company's needs in the operation areas as our main director candidates. In order to carry out the diversification policy of the Board of Directors, we intend, under the premise of the preceding selection criteria, to continue looking for those females who have professional ability to join our Board of Directors, actively build a corporate governance environment with gender diversification, and gradually increase the number of directors in either gender up to one third or more. Re-election was completed in the Company's Board of Directors meeting on May 23, 2025, in which three female directors were elected, accounting for 30% of the total directors.

(2) Independence of the Board of Directors:

At present, there are three seats of external independent directors in the company, accounting for 30% of the members of the Board of Directors; their qualification and eligibility criteria all do not involve the circumstances as stipulated in Paragraphs 3 & 4 of Article 26-3, the Securities and Exchange Act and there is no such condition as the relationship of the spouse and the 2nd degree relatives of kinship among the directors, supervisors or between the directors and supervisors.

(II) Information on the general manager, deputy general manager, associates, managers of each department and branch unit

March 24, 2026

Title	Nationality	Name	Gender	Inauguration Date	Shares held		Shares Held by the Spouse & Minor Children		Current Shares Held in the name of Others		Experience (Education)	Current Position in Other Companies	Managers who are spouses or within two degrees of kinship			Remark (note1)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
General Manager	R.O.C.	Kuo, Yi-Lung	Male	Jan. 16, 2016	55,320	0.32%	—	—	—	—	National Kaohsiung University of Applied Sciences, Industrial Engineering and Management	1. Director of Otsuka Information Technology Ltd. 2. Director and General Manager at Otsuka Software Trading Corp. in Dongguan 3. Director and General Manager at OITC Information Technology Corp. in Shanghai 4. President and general manager of EFD Corporation	None	None	None	None
Assistant General Manager	R.O.C.	Sung, Jin-Cheng	Male	Jan. 10, 2019	19,000	0.11%	—	—	—	—	Lunghwa University of Science and Technology, Department of Business Administration	1. Director of EFD Corporation	None	None	None	None
Assistant General Manager	R.O.C.	Hsu, Hui-Ju	Female	Jan. 10, 2019	130,000	0.76%	—	—	—	—	Shiga University, M.Ed.	1. Supervisor at Otsuka Software Trading Corp. in Dongguan 2. Supervisor at OITC Information Technology Corp. in Shanghai 3. Director of EFD Corporation	None	None	None	None
Director of the Kaohsiung Sales Department	R.O.C.	Tsai, Tsung-Chieh	Male	Jan. 1, 2022	23,000	0.13%	—	—	—	—	Department of Electronic Engineering, National United Institute of Technology and Commerce	1. Supervisor of EFD Corporation	None	None	None	None
Marketing Integration Development Department	R.O.C.	Kao, Yueh-Yun	Female	Jan. 1, 2023	—	—	—	—	—	—	Information Management, Tamkang University	None	None	None	None	None
Director of the Construction and Innovation Integration Center	R.O.C.	Chen, Chi-Shou	Male	Jan. 1, 2023	—	—	—	—	—	—	National Chung Hsing University Department of Civil Engineering	None	None	None	None	None
Director of the Marketing Promotion Department	R.O.C.	Tsai, Chun-Chu	Female	Jan. 1, 2023	—	—	—	—	—	—	National Taiwan University of Science and Technology Department of Business Administration	None	None	None	None	None
Financial & Accounting officer Senior Manager	R.O.C.	Chu, Cheng-Yi	Male	Feb 26, 2025	200	0.01%	—	—	—	—	International Business, National Taiwan University	None	None	None	None	None

Note 1: Specify experience and qualifications related to the current position. If during a period specified above, the person has served in a position at a CPA firm that serves as external auditor/attestor, specify the position held and the duties for which the person was responsible.: None.

Note 2: When the president, his spouse, or his first-degree kinsman concurrently serves as the general manager or take the equivalent position (chief manager), the reason, rationale, necessity, compensation measures (e.g. recruiting more independent directors, the majority of directors are not concurrently employees or managers of the Company), and other relevant information should be revealed.

(III) When the president, his spouse, or his first-degree kinsman concurrently serves as the general manager or take the equivalent position (chief manager), the reason, rationale, necessity, compensation measures (e.g. recruiting more independent directors, the majority of directors are not concurrently employees or managers of the Company), and other relevant information should be revealed: None.

II. Remuneration paid during the most recent fiscal year (2025) to directors, supervisors, the general manager, and assistant general manager :

(I) Remunerations of Directors and independent directors

Unit:NT\$1000

Title	Name	Remunerations of Directors								Total Amount and Ratio of Remuneration (A+B+C+D) to Net Income (%)		Relevant remuneration received by directors who are also employees								Total amount and ratio of compensation (A + B+C+D+E+F+G) to the net income		Compensation paid to directors from an invested company other than the company's subsidiary or parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)				Salary, Bonuses and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	Cash	Stock	Cash	Stock	The Company	Companies in the consolidated financial report	
Chairman	Hironobu Tsurumi	2,265	2,265	—	—	3,047	3,047	—	—	5,312 2.23%	5,312 2.23%	18,027	18,027	—	—	1,490	—	1,490	—	24,829 10.41%	24,829 10.41%	None
Director Representative	Hideyuki Aoki																					
Director	Akio Tamehiro																					
Director	Kuo, Yi-Lung																					
Director	Hsu, Hui-Ju																					
Director	Huang Xiang Min																					
Director	Liu Cheng He																					
Independent Director	Yan Jun-De (Note 4)	1,725	1,725	—	—	1,727	1,727	—	—	3,452 1.45%	3,452 1.45%	—	—	—	—	—	—	—	—	3,452 1.45%	3,452 1.45%	None
Independent Director	Lin Hui-Fen																					
Independent Director	Hsieh Kun-Feng																					
Independent Director	Lou, Yung-I (Note 5)																					
1. The payment policy, system, standard and structure of remuneration for independent directors should be explained, and the connection between the amount of payment and obligation, risk, and devoted time for taking the position should be specified: the remuneration for independent directors is allocated according to the guidelines for allocating remuneration to directors and members of functional committees; the allocated amount is determined by the devotion of each director and independent director for the Company's operation while the general payment standard among domestic companies of the industry is also considered.																						
2. Except the sheet disclosed above, the remuneration for all the directors who served all the companies within the consolidated financial statement (such as serving as a non-employee consultant of the parent company/all companies as stated in the financial report and the reinvested businesses) in the most recent fiscal year: None.																						

Note 1: The Company did not pay Directors and Supervisors any Severance in 2025.

Note 2: The Severance Pay set for directors who are also employees at the Company is set at NT\$ 181 thousand.

Note 3: The remuneration of Directors and Employee Bonus Stock are approved and decided by the board.

Note 4: The Company completed a full re-election of its Board of Directors on May 23, 2025.

Note 5: The Board of Directors re-elected a new Chairman on May 23, 2025.

Range of Remunerations

Range of Remuneration	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	Companies in the consolidated financial report(H)	The Company	Companies in the consolidated financial report (I)
Under NT\$ 1,000,000	Hironobu Tsurumi Hideyuki Aoki Yan, Jun-De Lou, Yung-I	Hironobu Tsurumi Hideyuki Aoki Yan, Jun-De Lou, Yung-I	Hironobu Tsurumi Hideyuki Aoki Yan, Jun-De Lou, Yung-I	Hironobu Tsurumi Hideyuki Aoki Yan, Jun-De Lou, Yung-I
NT\$1,000,000 (included) ~ NT\$2,000,000 (excluded)	Akio Tamehiro Kuo ,Yi-Lung Hsu, Hui-Ju Huang, Xian-Min Liu, Chien-He Lin, Hui-Fen Hsieh, Kun-Feng	Akio Tamehiro Kuo ,Yi-Lung Hsu, Hui-Ju Huang, Xian-Min Liu, Chien-He Lin, Hui-Fen Hsieh, Kun-Feng	Akio Tamehiro Huang, Xian-Min Liu, Chien-He Lin, Hui-Fen Hsieh, Kun-Feng	Akio Tamehiro Huang, Xian-Min Liu, Chien-He Lin, Hui-Fen Hsieh, Kun-Feng
NT2,000,000 (included) ~ NT\$3,500,000 (excluded)	—	—	—	—
NT\$3,500,000 (included) ~ NT\$5,000,000 (excluded)	—	—	—	—
NT\$5,000,000 (included) ~ NT\$10,000,000 (excluded)	—	—	Hsu, Hui-Ju	Hsu, Hui-Ju
NT\$10,000,000 (included) ~ NT\$15,000,000 (excluded)	—	—	—	—
NT\$15,000,000 (included) ~ NT\$30,000,000 (excluded)	—	—	Kuo, Yi-Lung	Kuo ,Yi-Lung
NT\$30,000,000 (included) ~ NT\$50,000,000 (excluded)	—	—	—	—
NT\$50,000,000 (included) ~ NT\$100,000,000 (excluded)	—	—	—	—
Over NT\$100,000,000	—	—	—	—
Total	11	11	11	11

(II) Remunerations of General Manager and Assistant General Manager

Unit: NT\$1000

Title	Name	Salary (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Total amount and ratio of compensation (A+B+C+D) to Net Income (%)		Compensation Paid to the President and Vice Presidents from an Invested Company Other than the Company's Subsidiary
		The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company		Companies in the consolidated financial report		The Company	Companies in the consolidated financial report	
								Cash	Stock	Cash	Stock			
General Manager	Kuo, Yi-Lung	5,173	5,173	—	—	18,216	18,216	1,845	—	1,845	—	25,234 10.58%	25,234 10.58%	None
Assistant General Manager	Sung, Jin-Cheng													
Assistant General Manager	Hsu, Hui-Ju													

Note 1: Employee Remunerations were decided and approved by the board.

Note 2: The Company does not disclose the remuneration of the top 5 highest paid managerial staff.

Range of Remunerations

Range of remuneration paid to general managers and assistant general managers	Names of General Managers and Assistant General Managers	
	The Company	All companies in the consolidated financial statement (E)
Under NT\$1,000,000	—	—
NT\$1,000,000 (included) ~ NT\$2,000,000 (excluded)	—	—
NT\$2,000,000 (included) ~ NT\$3,500,000 (excluded)	—	—
NT\$3,500,000 (included) ~ NT\$5,000,000 (excluded)	Hsu, Hui-Ju	Hsu, Hui-Ju
NT\$5,000,000 (included) ~ NT\$10,000,000 (excluded)	Sung, Jin-Cheng,	Sung, Jin-Cheng,
NT\$10,000,000 (included) ~ NT\$15,000,000 (excluded)	—	—
NT\$15,000,000 (included) ~ NT\$30,000,000 (excluded)	Kuo, Yi-Lung	Kuo, Yi-Lung
NT\$30,000,000 (included) ~ NT\$50,000,000 (excluded)	—	—
NT\$50,000,000 (included) ~ NT\$100,000,000 (excluded)	—	—
Over NT\$100,000,000	—	—
Total	3	3

(III) Employees Profit Sharing Granted to The Management Team

December 31, 2025 Unit: NT\$1000

	Title	Name	Stock	Cash	Total	Rate of total amount to pure profits after tax (%)
Manager	General Manager	Kuo, Yi-Lung	—	2,460	2,460	1.03%
	Assistant General Manager	Sung, Jin-Cheng				
	Assistant General Manager	Hsu, Hui-Ju				
	Director of Kaohsiung Sales Department	Tsai, Tsung-Chieh				
	Director of Marketing Integration Development Department	Kao, Yueh-Yun				
	Director of Construction and Innovation Integration Center	Chen, Chi-Shou				
	Director of Marketing Promotion Department	Tsai, Chun-Chu				
	Financial & Accounting officer Senior Manager	Chu, Cheng-Yi				

(IV) Analysis of the proportion of the total remuneration of directors, supervisors, general managers and assistant general managers of the Company paid by the Company and all companies in the consolidated financial statement to net profit after tax in individual financial statements of the recent two years. Explanation of remuneration policies, standards and packages, the procedure to determine remuneration, and its linkage to operating performance and future risk exposure:

1. Analysis of the proportion of the total remuneration of directors, supervisors, general managers and deputy general managers of the Company paid by the Company and all companies in the consolidated financial statement to net profit after tax in individual financial statements of the recent two years:

Unit: NT\$1000

Title	Year 2025				Year 2024			
	Total Remuneration		Ratio of total remuneration paid to net income (%)		Total Remuneration		Ratio of total remuneration paid to net income (%)	
	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report	The Company	Companies in the consolidated financial report
Director	28,281	28,281	11.86%	11.86%	25,972	25,972	11.71%	11.71%
General Manager	25,234	25,234	10.58%	10.58%	23,456	23,456	10.57%	10.57%

The remuneration for the Corporation's directors, general manager and assistant general manager slightly increased in 2025; however, due to rising operation performance in 2025, the ratio to net profit after tax declined.

2. Explanation of remuneration policies, standards and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:
 - (1) The Company's salary structure is basically made up of three parts, salary, year-end bonus, and performance bonus (variable pay).
 - (2) The remuneration of Directors and Supervisors should include compensation, allowances payment; the compensation and allowances should follow the Company's policy set according to the contribution made to the Company by the board, at the same time follow a general reasonable amount in the industry. The amount of payment made to directors and supervisors were made under the consideration of both the operation outcome and performance evaluation of the board. According to Act 25 of the Company's policy, if the Company makes a profit for the said year, the Company shall give 3% to the directors as payment. Subject to the weight ratio system, adopted in the remuneration distribution of Directors, stipulated in the "Regulations for Payment of Remuneration of Directors and Functional Committee Members", different weights will be given according to duties and attendance rate for calculation of the distributable number, and establishment of the compensation of Directors refers to the standards in the same industry. Performance evaluation and the reasonability of salary were all reviewed by the remuneration committee and the

board, and adjust the remuneration policy accordingly to the actual operational situation in order to maintain the balance between sustainable operation and risk control. To conclude the preceding evaluation items, the remuneration of Directors increases by 8.89% compared with last year, mainly due to growth of the company's annual pre-tax net profit and better performance of operation.

- (3) The Company's remuneration committee reviews remuneration for the Company's higher-level managers, including salary, bonus, employee payment, employee stock ownership trust. It also determines the salary structure, including the basic salary, bonuses, allowances; the review report would be sent to the board. Each June and December, the Corporation conducts assessment, subject to the "annual assessment operation", and considers the assessment results as a basis for reference of bonus payment to the managers; in addition to covering the Corporation's management performance, the scope of assessment also includes ESG-related indicators with a view to encouraging managers' performance in sustainable operation; its main items of assessment are: 1. corporate performance indicator (40%), including annual EPS growth rate, and annual revenue achievement rate; 2. key points of annual strategy (15%), including turnover achievement rate of key products, and per capita output value increase rate; 3. ESG achievement indicator (8%), including employee turnover rate, and promotion/growth rate of salary increase. The finally-paid remuneration will be reported to the remuneration committee. The remuneration committee takes into consideration the nature of the employee's job, responsibilities, along with the employees' educational and work experiences, seniority and performance result. After being reviewed and passed by the board as well as reported at the shareholders meeting, the "Regulations for Distribution of Employees' Compensation" is based on employee's years of service, annual period of employment, assessment scores, and annual performance growth factors, from which the base number will be calculated; then the proportion of total base number will be approved as a reference benchmark for distribution.

- (4) Procedure for establishment of remuneration:

The remuneration of the Company's Directors and employees is established in compliance with the employee's performance, the "Regulations for Payment of Remuneration of Directors and Functional Committee Members", and the "Regulations for Distribution of Employees' Compensation", in combination with the company's operation performance; it shall be submitted to the Board of Directors meeting for approval. The relevant performance assessment and remuneration reasonableness of the Company's Directors and managers are both regularly evaluated and assessed by the Remuneration Committee and the Board of Directors each year. In addition to personal performance achievement and contribution to the company, the Company will take into consideration the company's overall operation performance, future industry risks, and development trends; besides, aiming at the company's sustainable management and risk control, the Company will review the remuneration system at all times, depending on actual operation conditions and related acts and regulations, in order to give reasonable compensation. The actually-distributed amount of remuneration of Directors and managers in 2024 has been discussed by the Remuneration Committee and then determined by the Board of Directors meeting.

III. The State of The Company's Implementation of Corporate Governance

(I) The state of operations of the board of directors

7 (A) meetings were held by the Board of Directors in the fiscal years or from the current fiscal year until the date of annual report publication; The Attendance of directors is shown below:

Title	Name	In-Person Attendance (B)	By Proxy	In-Person Attendance Rate (%) (B/A)	Remarks
Chairman	Otsuka Corp. Representative: Hironobu Tsurumi	7	0	100.00%	
Juridical Person Director	Otsuka Corp. Representative Hideyuki Aoki	7	0	100.00%	
Director	Akio Tamehiro	7	0	100.00%	
Director	Kuo, Yi-Lung	7	0	100.00%	
Director	Hsu, Hui-Ju	7	0	100.00%	

Title	Name	In-Person Attendance (B)	By Proxy	In-Person Attendance Rate (%) (B/A)	Remarks
Director	Huang Xian-Min	7	0	100.00%	
Director	Liu, Cheng Ho	7	0	100.00%	
Independent Director	Yen, Jun De	1	1	50.00%	The Company completed a full re-election of its Board of Directors on May 23, 2025.
Independent Director	Lin, Hue Fen	7	0	100.00%	
Independent Director	Hsieh, Kun-Feng	7	0	100.00%	
Independent Director	Lou, Yung-I	5	0	100.00%	The Board of Directors re-elected a new Chairman on May 23, 2025.

Other matters to be recorded:

- During the operations of the Board of Directors, the meeting date, period, content, qualified opinion and resolution made by any independent director should be specified.

(1) Matters specified in Article 14.3 of the Taiwan Securities and Exchange Act

The Board of Directors	Contents of Resolution	Qualified Opinion from any Independent Director
Meeting 15 of 10 th Board February 26, 2025	- Review the plan for allocation of remuneration for the Company's employees. - Review the plan for allocation and distribution of remuneration for the Company's directors. - Review each item of remuneration project, who was promoted to be the manager of the Company in 2025. - Revise the Corporation's "Rules Governing Distribution of Employee Compensation". - Expand the Company's "Articles of Incorporation". - Adopt the Company's 2024 business report, individual financial report, and consolidated financial report. - Distribute earnings of the 2024 - Due to the internal organization adjustment of accounting firm in the first quarter of 2025, the Company replaced its CPAs accordingly. - Regular evaluation on independence of the Company's certified accountants. - Establish "Statements about internal control system" based on the internal control self-inspection in 2024 - The subsidiary, EFD Corporation, increases the capital in the amount of NTD130,000,000. - Change of Financial and Accounting Officer. - Change of Corporate Governance Officer - Reelect the directors. - The Board nominates and reviews candidates of independent directors. - Lift the non-competition limitations on the Company's new directors. - Plan relevant affairs of convening the Company's 2025 Regular Meeting of Shareholders.	The related proposals are all approved by all independent Directors.
Meeting 16 of 10 th Board May 12, 2025	- Adopt the Company's consolidated financial report and auditors' review report on quarter 1 of 2025. - Revise the earnings distribution in 2024. - Proposal to change the custodian of the endorsement and guarantee seals.	
Meeting 1 of 11 th Board May 23, 2025	- Elect the chairperson. - Plan to recruit the remuneration committee member of the Company.	
Meeting 2 of 11 th Board August 11, 2025	- Review the 2025 summer assessments on managers. - Review the plan for distribution of 2025 mid-term performance bonuses. - Review the plan to distribute remunerations for the Company's employees in 2024. - Revise the Corporation's "Remuneration Payment Method for Directors and Functional Committee Members". - Adopt the Company's consolidated financial report of 2025 Q2 and the draft of the CPA's review report. - Review of the Company's 2024 Sustainability Report.	

The Board of Directors	Contents of Resolution	Qualified Opinion from any Independent Director
Meeting 3 of 11 th Board November 7, 2025	1. Adopt the Company's consolidated financial report of 2025 Q3 and the draft of the CPA's review report. 2. Revise the Corporation's "Sustainable Development Practice Code". 3. The company's application for bank financing.	The related proposals are all approved by all independent Directors.
Meeting 4 of 11 th Board December 15, 2025	1. Plan to review on the policy, system, standard and structure of remunerations for the Company's directors. 2. Review the items of remunerations for the Company's managers to be launched in 2026. 3. Review the 2025 annual assessment on managers. 4. Review the distribution of the 2025 year-end bonus for managers. 5. The Company's 2026 annual budget for operation 6. The Company's 2025 annual audit fee for certification of accountants. 7. The Company's Audit Plan in 2026.	
Meeting 5 of 11 th Board February 24, 2026	1. Review the plan for allocation of remuneration for the Company's employees. 2. Review the plan for allocation and distribution of remuneration for the Company's directors. 3. Adopt the Company's 2025 business report, individual financial report, and consolidated financial report. 4. Distribute earnings of the 2025 5. Regular evaluation on independence of the Company's certified accountants. 6. Establish "Statements about internal control system" based on the internal control self-inspection in 2025. 7. Plan relevant affairs of convening the Company's 2026 Regular Meeting of Shareholders.	

- (2) Unless otherwise stated, other Independent Directors who expressed opposition or qualified opinions that were recorded or declared in writing: None
2. To avoid conflict of interest among directors, the Director's name, meeting content, and reason for avoiding conflict of interest and participation in the voting process must be properly recorded:
- (1) Meeting 2 of 11th Board August 11, 2025:
During the review of the 2025 summer evaluation of managers, the 2025 employee compensation plan, the 2025 Mid-Year performance bonus plan, Director and General Manager Kuo, Yi-Lung, and Director and Assistant General Manager Hsu, Hui-Ju did not participate in discussion and voting to avoid conflict of interest.
- (2) Meeting 4 of 11th Board December 15, 2025:
The 2025 annual assessment on managers and the distribution of the 2025 year-end bonus for managers, Director and General Manager Kuo, Yi-Lung, and Director and Assistant General Manager Hsu, Hui-Ju did not participate in discussion and voting to avoid conflict of interest.
3. The TWSE/TPEx listed companies shall disclose the frequency, duration, range of evaluation, method, and content of evaluation, and other matters of self-evaluation (or peer evaluation) of the Board of Directors Meeting. The implementation of evaluation of the Board of Directors (latest three years):

Frequency	Duration	Range	Method	Content
Once every year	January 1, 2025 to December 31, 2025	Performance of each individual director and peer performance	Adopt the self-evaluation of members of the Board of Directors	Performance of the Board of Directors covers the criteria of mastering the goal and responsibility of the Company, awareness about a director's obligations, participation in business operation, management of relationship and communication within the unit, further studies and professional training for directors, internal control, and other aspects. Performance of each individual director covers the criteria of participation in the business operation, quality of the Board's decision making, composition and structure of the Board, Election and further studies of the directors, internal control, and other aspects.
			Weighted score of performance evaluation of the Board of Directors: 97.6 Weighted score of performance evaluation of members of the Board of Directors: 96.9	
Once every year	January 1, 2024 to December 31, 2024	Performance of each individual director and peer performance	Adopt the self-evaluation of members of the Board of Directors	Performance of the Board of Directors covers the criteria of mastering the goal and responsibility of the Company, awareness about a director's obligations, participation in business operation, management of relationship and communication within the unit, further studies and professional training for directors, internal control, and other aspects. Performance of each individual director covers the criteria of participation in the business operation, quality of the Board's decision making, composition and structure of the Board, Election and further studies of the directors, internal control, and other aspects.
			Weighted score of performance evaluation of the Board of Directors: 97.1 Weighted score of performance evaluation of members of the Board of Directors: 96.6	
Once every year	January 1, 2023 to December 31, 2023	Performance of each individual director and peer performance	Adopt the self-evaluation of members of the Board of Directors	Performance of the Board of Directors covers the criteria of mastering the goal and responsibility of the Company, awareness about a director's obligations, participation in business operation, management of relationship and communication within the unit, further studies and professional training for directors, internal control, and other aspects. Performance of each individual director covers the criteria of participation in the business operation, quality of the Board's decision making, composition and structure of the Board, Election and further studies of the directors, internal control, and other aspects.
			Weighted score of performance evaluation of the Board of Directors: 97.4 Weighted score of performance evaluation of members of the Board of Directors: 95.4	

4. Strengthening the functions of the board in the current and recent fiscal years (e.g. establishing the Audit Committee, promoting information transparency, etc.) and conducting performance assessment

(1) Strengthening the Functions of The Board:

Since the formation of the Remuneration Committee in 2011, the committee has been assisting the Board of Directors with regular evaluations and deciding the compensation of directors and managers; and regularly reviewing the directors and managers' performance evaluation and the compensation policy, regulations and structure. Please refer to the "Operation Status of the Remuneration Committee" on page 34 for performance assessment. Since the Company established the audit committee in June 2020, the committee has been responsible for appropriately compiling financial reports, election (dismissing) of certified accountants as well as assessment on their independence and performance, the effective implementation of the Company's internal control, observation of relevant laws, and monitoring the existing or potential risks of the Company. Please refer to "Operations of Audit Committee" on page 22 for the condition of execution.

(2) Promoting Information Transparency:

Such information of the company as the financial information, significant resolutions, the further study course which the directors attend has all been

published on the MOPS of TWSE in accordance with the relevant statutory regulations. The financial and sales information of the company is also disclosed on the company's website, in which the investors can obtain the information timely.

(3) Implementation of Evaluation of Functional Committees:

Frequency	Duration	Range	Method	Content
Once every year	January 1, 2025 to December 31, 2025	Individual members of the Audit Committee	Adopt the self-evaluation of the committee members	Performance evaluation of the audit committee covers criteria of participation in business operation, awareness about the audit committee's obligations, quality of the audit committee, composition and structure of the audit committee, election of the members, and internal control, etc.
			Weighted score of performance evaluation of members of the Board of Directors: 99.67	
Once every year	January 1, 2025 to December 31, 2025	Individual members of the Remuneration Committee	Adopt the self-evaluation of the committee members	Performance evaluation of the remuneration committee covers criteria of participation in business operation, awareness about the remuneration committee's obligations, quality of the audit committee, composition and structure of the audit committee, election of the members, and internal control, etc.
			Weighted score of performance evaluation of members of the Board of Directors: 99.67	

(II) The state of operations of Audit Committee

- During the most recent year up to the printing date of the annual report, the Audit Committee convened 6 (A) meetings, and attendance of the independent directors is summarized as below:

Title	Name	In-Person Attendance(B)	Entrusted to Attend	In-Person Attendance Rate (%) (B/A)	Remarks
Audit Committeeman	Lin, Hui-Fen	6	0	100.00%	
Audit Committeeman	Yan, Jun-De	2	0	100.00%	The Company completed a full re-election of its Board of Directors on May 23, 2025.
Audit Committeeman	Hsieh, Kun-Feng	6	0	100.00%	
Audit Committeeman	Lou, Yung-I	4	0	100.00%	The Board of Directors re-elected a new Chairman on May 23, 2025.

Other matters to be recorded:

- If any of the following conditions occurred during the operation of the audit committee, the convening date of the Audit Committee meeting, the meeting session, content of proposals, the opposing views and reservations or contents of significant suggestion items, the committee's final resolution results, and the Company's responses to the Audit Committee's opinions shall be specified.

(1) Provisions in Article 14.5 of the Securities and Exchange Act

Meeting Dates	Content and Subsequent Processing	Review results of Audit Committee	The Company's response to the Audit Committee's opinions
Meeting 14 of the 2nd Audit Committee 2025.02.25	- Adopt the Company's 2024 business report, individual financial report, and consolidated financial report. - Distribute earnings of the 2024 - Expand the Company's "Articles of Incorporation". - Due to the internal organization adjustment of accounting firm in the first quarter of 2025, the Company replaced its CPAs accordingly. - Regular evaluation on independence of the Company's certified accountants. - Establish "Statements about internal control system" based on the internal control self-inspection in 2024 - The subsidiary, EFD Corporation, increases the capital in the amount of NT\$100,000,000. - Change of Financial and Accounting Officer.	Relevant proposals have been accepted by all attending committeemen with consensus	Not applicable

Meeting 15 of the 2nd Audit Committee 2025.05.12	1. Adopt the Company’s consolidated financial report of 2025 Q1 and the draft of the CPA’s review report.	Relevant proposals gave been accepted by all attending committeemen with consensus	Not applicable	
Meeting 1 of the 3rd Audit Committee 2025.08.07	1. To elect the convener of the 3rd Audit Committee 2. Adopt the Company’s consolidated financial report of 2025 Q2 and the draft of the CPA’s review report.			
Meeting 2 of the 3rd Audit Committee 2025.11.06	1.Adopt the Company’s consolidated financial report of 2025 Q3 and the draft of the CPA’s review report. 2. Revise the Corporation’s “Sustainable Development Practice Code”.			
Meeting 3 of the 3rd Audit Committee 2025.12.12	1. The Company’s 2025 annual audit fee for certification of accountants. 2. The Company’s Audit Plan in 2026.			
Meeting 4 of the 3rd Audit Committee 2026.02.13	1. Adopt the Company’s 2025 business report, individual financial report, and consolidated financial report. 2. Distribute earnings of the 2025. 3. Regular evaluation on independence of the Company’s certified accountants. 4. Establish “Statements about internal control system” based on the internal control self-inspection in 2025.			
(2) Other than the above-mentioned matters, the matters adopted by two-thirds of the Board with the adoption of the audit committee: none.				
2.To avoid conflict of interest among directors, the Director’s name, meeting content, and reason for avoiding conflict of interest and participation in the voting process must be properly recorded: None.				
3.The communication status between Independent directors and Auditing manager and accountants (including matters, methods, and outcomes of the communication over the financing condition of the Company and the business operation):				
1. The independent directors and the audit managers hold meetings at least once a quarter, in which they submit reports on the implementation status of the Company’s internal audit and the internal control operation conditions. In case of material abnormal matters, meetings shall be convened at any time.				
2. The independent directors and the certified accountants hold meetings at least once a year, in which the accountants make reports to the audit committee on the Company’s financial status (including domestic and overseas subsidiaries) and the internal control conditions, and conduct full communications in terms of significant adjusting entries or impact of statutory amendments on records in the books. In case of material abnormal matters, meetings shall be convened at any time.				
3. In the latest year and as of the printing date of the annual report, the operation conditions of each communication meeting for the independent directors are as follows:				
Meeting Dates	Conference Name	Participants	Meeting Content	suggestion
2025.02.25	Accountant meeting	All Independent Directors and Certified Public Accountants	Communicated with the company’s governance unit on key audit matters & important standards, interpretative letters, acts, etc.	No objections
2025.02.25	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report, Revise internal procedures and Statements about internal control system	No objections
2025.05.12	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report	No objections
2025.08.07	Accountant meeting	Independent Directors and Certified Public Accountants	Communicated with the company’s governance unit on key audit matters & important standards, interpretative letters, acts, etc.	No objections
2025.08.07	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report	No objections
2025.11.06	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report and Revise internal procedures	No objections
2025.12.12	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report and Audit Plan	No objections
2026.02.24	Accountant meeting	Independent Directors and Certified Public Accountants	Communicated with the company’s governance unit on key audit matters & important standards, interpretative letters, acts, etc.	No objections
2026.02.24	Audit Committee	All Independent Directors and Audit Supervisor	Audit Report and Statements about internal control system	No objections

Note 1: If the independent directors resign prior to the end of the fiscal year, specify the date of resignation on the column of

remarks and the rate of their attendance in person shall be counted on the basis of frequency of meetings held by the Audit Committee and the frequency of their attendance in person during their tenure of office.

Note 2: If the independent directors are reelected prior to the end of the fiscal year, the new and old directors should be both listed and in the column of remarks, the former & new appointment, or reelection and date of reelection for the said independent directors should be specified. The rate of their attendance in person shall be counted on the basis of frequency of meetings held by the Audit Committee and the frequency of their attendance in person during their tenure of office.

2. Focus of work and operation status of the Audit Committee for the most recent fiscal year (2025):

- (1) The Audit Committee completed review of fairness of contents of financial statements respectively on the 25th February, 12th May, 7th August, and 6th November.
- (2) The Audit Committee completed review of CPAs' independence evaluation and appointment respectively on 25th February, and 12th December.
- (3) The Audit Committee completed review of effectiveness of the Company's internal control system with results meeting the expected goal on 25th February.
- (4) The Audit Committee listened to the annual implementation status report of the risk management group, supervised the group in terms of work priorities, and gave advice on 12th December.

(III) The state of the Company's implementation of corporate governance, any deviation of such implementation from the Governance Best-Practice principles for TWSE/TPEX Listed Companies, and the reason for such deviation.

Items	Implementation Status			Deviation from "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and Its Reasons
	Yes	No	Description	
1. Does the company disclose the Corporate Governance Best-Practice Principles based on the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"?	V		The Company has established Corporate Governance Practices and Principles and disclosed it on the Company's website.	Follows the "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"
2. Shareholding structure & Shareholders' rights.				
(1) Does the company establish an internal operating procedure to deal with shareholder's suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		(1) The company has hired a stock transfer agency to assist in dealing with related matters and appointed a spokesperson and an acting spokesperson. The company also set up an email account for investors to deal with recommendation from shareholders and related matters.	Follows the "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"
(2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		(2) The Company gains understanding of the structure of our major shareholders, and information about internal personnel applying for share transfers under regulation, and the shareholding status of the company at all times through the help of a stock transfer agency.	Follows the "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"
(3) Does the company establish and execute risk management and firewall system within its conglomerate structure?	V		(3) The Company has established policies for "Business Transactions between a Group Enterprise, Specific Companies and Affiliated Enterprises", "Operational Code for Managing Subsidiaries", and "Operational Code for Risk Management" and follows the codes when dealing with affiliated enterprises.	Follows the "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"
(4) Does the company establish internal rules against insides trading with undisclosed information?	V		(4) The company has established "Procedures for Handling Material Inside Information" and "Codes of Ethical Conduct" to avoid insider trading from happening.	Follows the "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
3. Composition and Responsibilities of the Board of Directors. (1) Does the Board develop and implement a diversified policy and the concrete management goal?	V		(1) In order to strengthen the corporate governance and promote the sound development of the composition and structure of the Board of Directors, in regards to the company’s diversification policy on the members of the Board of Directors, the directors who concurrently serve as the managers shall not exceed one third of the director seats; besides, an appropriate diversification policy will be mapped out, based on the company’s own performance, operational pattern and development need. As for the diversification goal of the Board of Directors, the election of the members of the Board of Directors shall be based on the principle of “to employ only talents”, who are possessed of the multiple and complementary ability across the industrial areas, including the basis composition (e.g. age, gender, nationality, etc.) and each of whom has the industrial experience and relevant skills (e.g. operation, finance & accounting, law & information technology, etc.), as well as such capability as business judgment, business management, leadership & decision making and crisis management, etc. As far as the achievement status of diversification, the Company has established the “Corporate Governance Practices and Principles” to ensure diversity in the board directors and supervisors and take operational method and requirements for future development into consideration when deciding what kind of diversity the Company needs. Besides the basic requirements and values like gender, age, nationality, and cultures, the candidates’ professional skills and background (e.g. Background in law, accounting, industry, finance, marketing, technology), and experiences in the	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
(2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?	V		industry should also be taken into consideration. On the Company’s 11th Board of Directors, there are two female members that are familiar with leadership, making operational decisions, business management, crisis management, and knowledgeable with the industry. As for candidate with a keen eye on the international market, we have Mr. Hironobu Tsurumi, Mr. Hideyuki Aoki, Mr. Kuo, Yi-Lung and Ms. Hsu, Hui-Ju. Three of our independent directors, Ms. Lin, Hui-Fen, and Hsieh, Kun-Feng, and Ms. Lou, Yung-I are experienced in administrative management, finance, accounting and law. The Company has disclosed the diversification policy of the Board members on the Company’s website- Zone of the corporate governance. (2) The Company has established the Remuneration Committee and Audit Committee according to relevant laws to strengthen the corporate governance system.	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”
(3) Does the company establish a standard to measure the performance of the Board, and implement it annually, submit the performance evaluation outcome to the Board of Directors as the reference for remuneration of directors as well as nomination for candidates of an extended tenure?	V		(3) The Company has established rules and procedures for the Board of Directors’ performance assessment and conducts yearly performance assessment before the end of each year and produces an assessment report for the Board of Directors according to the regulations. The 2025 performance assessment has been reported to the Board of Directors on February, 24, 2026, with no major incidents recorded on the report as a result.	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”
(4) Does the company regularly evaluate the independence of CPAs?	V		(4) In accordance with the “Audit Quality Indicators (AQIs) Disclosure Framework”, released by the Financial Supervisory Commission”, the Company’s Board of Directors evaluate the	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Its Reasons															
	Yes	No	Description																
			independence and suitability of the CPA. The evaluation focuses on the reputation and scale of the accounting firm; the years that they have been conducting auditing services; the nature and level of assurance of the non-audit services they offer; their audit fee; peer reviews; whether they have been taking courses to further improve themselves; and their interactions with people on the management team and the audit manager. The company will ask the accountant and their affiliated accounting firm to provide the information mentioned above, along with a statement of independence and explanations on the Audit Quality Indicators (AQIs). Both evaluation results for the past two years have passed the Board of Directors’ review separately on February, 26, 2025 and February, 24, 2026. <table><tr><th>Evaluation Items</th><th>Result</th><th>Independence</th></tr><tr><td>Does the CPA conduct certification for over 7 years?</td><td>NO</td><td>YES</td></tr><tr><td>Does the CPA have the kinship with the Company's directors, managers or persons who have a significant impact on the audit cases?</td><td>NO</td><td>YES</td></tr><tr><td>Does the CPA in the last two years have held positions of directors, managers or any positions which make significant influence on the audit work in the Company?</td><td>NO</td><td>YES</td></tr><tr><td>Is the insider trading act prohibited in the investment declaration of the CPA and his/her audit team members?</td><td>YES</td><td>YES</td></tr></table>	Evaluation Items	Result	Independence	Does the CPA conduct certification for over 7 years?	NO	YES	Does the CPA have the kinship with the Company's directors, managers or persons who have a significant impact on the audit cases?	NO	YES	Does the CPA in the last two years have held positions of directors, managers or any positions which make significant influence on the audit work in the Company?	NO	YES	Is the insider trading act prohibited in the investment declaration of the CPA and his/her audit team members?	YES	YES	Listed Companies”
Evaluation Items	Result	Independence																	
Does the CPA conduct certification for over 7 years?	NO	YES																	
Does the CPA have the kinship with the Company's directors, managers or persons who have a significant impact on the audit cases?	NO	YES																	
Does the CPA in the last two years have held positions of directors, managers or any positions which make significant influence on the audit work in the Company?	NO	YES																	
Is the insider trading act prohibited in the investment declaration of the CPA and his/her audit team members?	YES	YES																	
4. As a TWSE/TPEx listed company, does the Company appoint	V		Regarding appointment of the chief corporate governance officer, who shall take charge of affairs related to corporate governance,	Follows the “the Corporate Governance Best-Practice															

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
appropriate number of staff and designate a director for corporate governance (concurrent) the concerned affairs (including but not limited to offering necessary materials for the directors and supervisors, assisting directors and supervisors with law-abiding affairs, executing matters pursuant to the board of directors’ resolutions, executing the corporate registration and change of registration, proceedings for the board of directors and shareholder meetings and so on)?			the Company had approved the proposal thereof by a resolution of the Board of Directors’ meeting on May 8, 2023. Besides, the meeting affairs unit and the shareholders’ affairs unit shall assist in the implementation of relevant business, including main duties and responsibilities of providing directors with information required for their business execution, related matters of meetings of the Board of Directors and the Shareholders’ Meeting, company registration, and alteration registration, etc.	Principles for TWSE/TPEX Listed Companies”
5. Does the Company establish communication channels and dedicate a section for stakeholders (including but not limited to the shareholders, employees, clients and suppliers) on its website to respond to important issues of corporate social responsibility concerns?	V		The Company had disclosed the spokesperson and acting spokesperson’s contact information and emails for the investors, supervisors, employees on the Company’s website. In addition to that, the Company also established a communication channel for stakeholders to discuss related matters, in order maintain a healthy communication with our stakeholders.	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company authorized SinoPac Securities as our shareholder services agent to conduct shareholder affairs.	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”
7. Disclosure of Information (1) Does the company have a	V		(1) The Company has set up a website to disclose the business	Follows the “the Corporate

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
corporate website to disclose both financial standings and the status of corporate governance? (2) Does the Company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesperson system, webcasting investor conferences)? (3) Does the Company submit the annual financial report within 2 months after a fiscal year ends and disclose the financial report of Q1, Q2, and Q3, as well as the business operation in each month prior to the designated date?	V		and financial information along with information on corporate governance. (2) The Company has designated a specific person for data collection and the disclosure of information on the market observatory post system. The Company has also appointed a spokesperson and an acting spokesperson. (3) The Company reveals relevant financial information following the schedule specified in relevant laws and makes no plan for disclosure in advance.	Governance Best-Practice Principles for TWSE/TPEX Listed Companies” Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” The plan for disclosure in advance depends on the company policy in the future
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, right of stakeholders, directors and supervisors' training records, the implementation of risk management policies and risk	V		1. The rights and interests, and the caring for our employees: The Company values the relationship between employee and employer. Our employees all have the benefits of Labor/Health Insurance, Group Insurance, and regular health check-ups. In addition, the Company also established Regulations for the Employee Welfare Committee to follow when handling the benefits of the employees. 2. Relationship with the Investors: The Company values our social responsibility in the society. Not only do we aim to maintain the operations of the company, at the same time maximize the profits of our shareholders, we	Follows the “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?			would also pay attention the rights and interests of our investors, as well as our social responsibility as a company, the environment of our community, and the balance of the securities exchange market order. 3.Relationship with our suppliers: The Company maintains a good relationship with our suppliers. We have been conducting business with honesty and trustworthiness as our principles, in order to maintain the stability of our cost and supply. 4.Relationship with stakeholders: The Company has established a Grievance procedure, disclosed on the company’s website. We have also established a spokesperson policy, set up emails addresses disclosed on our website for our investors, supervisors, and stakeholders to provide a communication channel for our stakeholders, to protect the legal rights that our stakeholders possess. 5.Furthering education opportunities for directors: The Directors of the Company all possessed professional industry backgrounds and experiences in operating and management and have been continuously furthering their studies in hopes to improve their professional skill and gain new knowledges each year. Please refer to page 54 of this report regarding to the status for their furthered education. 6.Implementation of risk management policy and risk measurement standards: The Company has established a “Risk Management Policy” as set according to the governance of the Company. Internal audit officers will plan and execute the year’s auditing plans according to the results of the risk evaluation, in order to ensure the implementation of the supervising policy and risk management.	

Items	Implementation Status			Deviation from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Its Reasons
	Yes	No	Description	
			7. Implementation of customer policies: The Company has appointed a specific person to deal with customer complaints. 8. Liability insurance for the Company’s directors: Following the regulations, the Company has covered the liability insurance for our directors and minimized the risk in the execution of business for our directors in order to protect the interests of our investors.	
9. According to the latest results of the Corporate Governance Evaluation System by the Corporate Governance Center of TWSE, explain the amendments or propose the priority measures for the unimproved item (unnecessary for the exclude companies): (1) Improvement: A. Hold the annual shareholders’ meeting before the end of May. B. Ensure that more than half of the independent directors serve no more than three terms. C. Disclose the linkage between performance evaluations and the remuneration of directors and management. D. Hold at least two investor conferences. E. Disclose relevant ESG information in the sustainability report in accordance with SASB standards. F. Establish policies to reduce water consumption and enhance waste management. (2) Proposal for unimproved items: A. The Company shall establish a Sustainable Development Committee at the Board level.				

(IV) If the company has a remuneration committee or a nomination committee in place, the composition, duties, and operation of the remuneration committee shall be disclosed:

1. Information on members of the Remuneration committee

Criteria Status Type (Note 1) Name		Professional Qualification and Experience (Note 2)	Independence Status (Note 3)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Independent Director (Convener)	Lin, Hui-Fen	1. Accountant at Weyong International CPAs & CO. 2. Possess the accountant's professional license in Taiwan. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.	The regulations of Independence are met, because none of conditions are involved, as stipulated in Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".	3
Independent Director	Hsieh, Kun-Feng	1. Managing Director of CrownPro Law. 2. Possess the accountant's professional license in Taiwan. 3. Have the work experience required for commerce, law, finance, accounting or sales of the company. 4. No conditions specified in Article 30 of the Company Act is involved.		None
Independent Director	Lou, Yung-I	1. National Cheng Kung University, Doctoral Degree of Accounting. 2. Possess the accountant's professional license in Taiwan. 3. No conditions specified in Article 30 of the Company Act is involved.		None

Note 1: The remuneration committeemen of the Company are all the independent directors. For the related information, please refer to page 7 of the relevant contents in Attachment 1 – Information of Directors and Supervisors (I). In respect of the status type, please specify the independent director or others (in case of the convener, please annotate.)

Note 2: Professional Qualification and Experience: Specify the professional qualification and experience of the individual remuneration committeeman.

Note 3: Meet the Requirements of Independence: Specify how the remuneration committeeman meets the independence and whether those persons, including but not limited to the principal, spouse and relatives within the 2nd degree of kinship serve as the director, supervisor or employee of the company or its subsidiaries; specify the number and proportion of shares of the company, held by the principal, spouse, relatives within the 2nd degree of kinship (or in others' names); specify whether they serve as the director, supervisor or employee of the company which has the specific relations with the company. (Please refer to Paragraph 1.5-1.8 of Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.); specify the amount of remuneration acquired by rendering the service of commerce, law, finance and accounting to the company or its subsidiaries within the latest two years.

2. Operation status of the Remuneration Committee

(1) There are 3 members in the Company's Remuneration Committee

(2) Current Term: From May 23, 2025 to May 22, 2028. The Remuneration Committee held 4 meetings in the recent year up to the date of printing of the annual report, the qualifications and attendance of the Committee are shown below.

Title	Name	In-Person Attendance(B)	Entrusted to Attend	In-Person Attendance Rate (%) (B/A)	Remarks
Convener	Lin, Hui-Fen	4	0	100.00%	
Committee Member	Yan, Jun-De	1	0	100.00%	The Company completed a full re-election of its Board of Directors on May 23, 2025.
Committee Member	Hsieh, Kun-Feng	4	0	100.00%	
Committee Member	Lou, Yung-I	3	0	100.00%	The Board of Directors re-elected a new Chairman on May 23, 2025.

Other mentionable items:

1.The meeting date, discussion items and resolution results of the Remuneration Committee, as well as the company's handling of the Remuneration committee's opinions

Date of Meeting	Content	Independent directors' opinions	The Company's response to the independent directors' opinions
Meeting 10 of the 5 th 2025.02.25	1. Review the plan for allocation and distribution of remuneration for the Company's employees. 2. Review the plan for allocation and distribution of remuneration for the Company's directors and supervisors. 3. Review each item of remuneration project, who was promoted to be the manager of the Company in 2025. 4. Revise the Corporation's "Rules Governing Distribution of Employee Compensation".	Relevant proposals gave been accepted by all independent directors with consensus	Not applicable
Meeting 1 of the 6 th 2025.08.07	1. To elect the convener and Chairman of the 6th Remuneration Committee. 2. Review the 2025 summer assessment on managers. 3. Review the 2025 mid-term performance bonus plan. 4. Review the plan for distribution of 2024 remuneration for employees. 5. Revise the Corporation's "Remuneration Payment Method for Directors and Functional Committee Members".		
Meeting 2 of the 6 th 2025.12.12	1. Plan to review the policy, system, standard, and structure of remunerations for directors. 2. Review each project of remuneration for managers to be implemented in 2026. 3. Review the 2025 annual assessment on management. 4. Review the plan of distribution of 2025 annual bonus. 5. Discuss the work plan of the Company's Remuneration Committee in 2026.		
Meeting 3 of the 6 th 2026.02.13	1. Review the plan for allocation and distribution of remuneration for the Company's employees. 2. Review the plan for allocation and distribution of remuneration for the Company's directors and supervisors.		

2.If the board of directors declines to adopt or modify a proposal of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the Board of Directors, and the Company's response to the remuneration committee's opinion (e.g. the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified):None

3.Resolutions of the remuneration committee objected to by members or expressed reservations on and recorded or declared in writing, the date of the meeting, session content of the motion, all members' opinions and the response to members' opinions should be specified: None

3. Focus of work and operation status of the Remuneration Committee for the most recent fiscal year (2025):
- (1) The Remuneration Committee reviewed and approved the remuneration allocation plan for directors and managers on 25th February.
 - (2) The Remuneration Committee reviewed and approved salary and remuneration for newly-appointed managers on 25th February.
 - (3) The Remuneration Committee discussed the 2026 annual work plan of the Remuneration Committee on 12th December.
 - (4) The Remuneration Committee reviewed and approved assessment and bonus distribution for managers respectively on 8th August and 12th December.
 - (5) The Remuneration Committee amended the operating procedure related to remuneration distribution respectively on 25th February and 8th August.

(V) The state of the company's performance of promoting sustainable development, deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons; those companies which meet specific requirements shall disclose climate-related information:

Items	Implementation State (Note 1)			Deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Description	
1. Does the company build up the governance framework of promoting sustainable development and establish the unit, exclusively (concurrently) in charge of sustainable development and the Board of Directors authorize the high-ranking management level to handle it with its supervision status? (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)	V		1. By a resolution passed at the Board of Directors meeting on November 11, 2024., the Company established the "Business Sustainability Promotion Team", in charge of managing impact of sustainability issues, and controlling medium-and-long-term development direction; meanwhile the general manager was assigned to be the team convener thereof. The governance unit in charge of promoting sustainable development of the Company is the general administration division. 2. Performance state: The Company has established "Sustainable Development Best Practice Principles." The Company incorporates sustainable development into the operational activities and development, and it follows the "Guidelines for moral conducts" and "Guidelines for risk management" to establish the structure of governance, relevant moral standards, and to enhance risk management system with a view to realizing intact corporate governance and protect public welfare. 3. Supervision status of the Board of Directors on sustainable development: (1) Each meeting of the Board of Directors, which the Company summons will include the important report items of operation in the report cases, the contents of which include the establishment of the management policy, strategy and goal and review measures, etc. (2) The Company's "Corporate Sustainability Promotion Group" has submitted the 2024 sustainability report to the Board of Directors with its approval, and made reports on development, promotion and implementation status thereof on August 11, 2025.	Follows the "the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies"
2. Does the company conduct the risk evaluation on such issues of environment, society and corporate governance, related to the company's operation, pursuant to the	V		The risk assessment boundary of the Company includes the head office, branches in Taiwan as well as the subsidiaries established by the Group in regions of China such as Shanghai, Dongguan, etc. The Company establishes the "Risk Management Regulations", by	Follows the "the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies"

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
materiality principle and establish the relevant risk management policy or strategy? (Note 2) (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)			which a risk management and promotion team is organized to focus on the tasks of separately defining related risk items, and conducting assessment, response and report on the risk items, depending on the Company’s operations, regulatory compliance, environment, climate changes, etc., and related operation was supervised by the Audit Committee. The implementation status of the Company’s risk management operation in 2025 had been reported to the Audit Committee and the Board of Directors respectively on December 12, 2025 and December 15, 2025.	
3. Issues of Sustainable Environment Development (1) Does the company build up the appropriate environment management system on the basis of its industry features? (2) Does the company endeavor to enhance the utilization efficiency of various resources and use the recycled materials which make the low impact on the load of environment? (3) Does the Company evaluate the potential risks and opportunity that climate change may bring on the corporate while taking responsive measures to relevant issues? (4) Does the company estimate the greenhouse emission, water consumption, and the aggregate weight of waste materials over the past two years as well as establish company strategies for energy conservations, carbon reduction, and management policies for reducing other waste materials?	V V V V		(1) .As a corporate of information software industry, the Company does not produce any waste that is hazardous for human body. (2) The Company implements classification of waste, promotes measures for conserving electricity and water, and encourages employees to carry their own reusable utensils so as to improve the efficiency of applying various resources. (3) The Company’s assessment of climate change-related risks and opportunities, as well as the corresponding response measures, is disclosed on page 36 of this Annual Report and pages 38–40 of the Company’s 2024 Sustainability Report. The Company encourages our employees to take mass transportation systems when going out on business runs, as well as saving energy by setting a reasonable temperature for the air conditioning system and shutting off the lights and computers during lunch break and after work. (4) Each operation branch of the Company is located in the general office environment, so relevant operational activities would not make significant impact on the environment, and we, by ourselves, make statistics of greenhouse gas emissions (Scope 1 and Scope 2), water consumption data, and waste reduction measures, etc., which will be updated on a regular basis on the Company’s official website.	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
4. Social responsibility issues (1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		(1) In terms of human rights management and operation of the Company, the business affairs management department is responsible for promotion and execution. In order to realize the concept of business respect of human rights, the Company complies with the domestic labor-related regulations to establish the internal standards of the “Human Rights Policy” as the highest guiding principle of human rights governance work, and meanwhile support and abide by the principles and spirit, as disclosed in the international human rights conventions such as “Universal Declaration of Human Rights” of the United Nations, “National Covenant”, “Guiding Principles on Business and Human Rights”, “ILO Declaration on Fundamental Principles and Rights at Work”, etc. with a view of implementing ESG policies and missions. The scope it applies to covers all members of the Company and the subordinate subsidiaries, The Company enforces works to protect human rights, including forbidding any form of sexual harassments, discriminations, threats of violence to ensure there is no inequality in our hiring policy, no child laborer, and includes minorities and physically/mentally challenged employees. We establish a fair and reasonable remuneration policy. The Company also encourages our employees to form and join clubs. We offer a safe and healthy working environment that ensures the human rights of our employees, and follows the local labor regulations at where we operate our business. In order to realize human rights commitments, the Company enters into the human rights due diligence procedure by which we review our own operation, value chain, new commercial activities (e.g. merger, joint venture) and other relevant activities, and identify and evaluate risk-involved the group and potential human rights issues therein for the purpose of fulfilling the human rights policies. In 2025, the Company carried out the human rights due diligence procedure with key results as follows:	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
			Investigation Scope	All members of the Company and the subordinate subsidiaries,
			Investigation Procedure	1. Establish the human rights policies: In order to fulfil corporation social responsibility, and implement human rights protection, we establish the human rights policies applied in the Company so as to eliminate human rights violations. 2. Human rights risk identification: Proceed with identifying and confirming injuries at work, occupational safety and health, discrimination, and other human rights related issues. 3. Formulate related management measures: Check relevant human rights items in the value chain, and develop mitigation and remediation measures. 4. Tracking and defect improvement: Track results and evaluate effectiveness of remedies so as to effectively manage human rights.
			Human Rights Risk Issues and Mitigation (Remediation) Measures	Issues: Work hours and benefits. Measures: Implement flexible work hours, birthday leaves, and parking lot rental subsidy, etc.
				Issues: Occupational safety and health. Measures: Install AED equipment and operation training, health check, etc.
				Issues: Privacy and personal information protection. Measures: Import the ISO27001 system, and carry out information security educational training, etc.
			Summary of specific management plans:	
			Human Rights Management Policy	Concrete Program
			Provide the safe and healthy working environment, and assist employees in	Regularly conduct fire equipment tests in keeping with the office building, and assign personnel to attend fire safety related educational training; reduce dangerous factors

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
(2) Does the Company establish and implement reasonable employee compensation policy (including remuneration, leave policy, and other welfare) and adjust remuneration in accordance with the operational performance or result?	V		maintenance of physical and mental health, and balance between work and living.	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”
			Provide the friendly workplace	
			Prohibit to hire child labor	
			of the working environment in order to prevent employees from occurrence of occupational disasters; a break at noon from 11:50 to 13:00 will be given to colleagues for them to have sufficient time for lunch and rest. For details, please see related explanations in “Labor Relations – Working Environment and Safe Protection Measures” on page 84. 1. Establish the “Regulations for Establishing Measures on Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace “ in order to maintain gender equality in employment, and to provide employees and subjects served with a working and service environment free from sexual harassment. 2. Tolerate and respect each employee’s different background, such as nationality, race, religious belief, gender, age and culture, etc.; create a multiple and fair workplace. It is expressly stipulated in the Corporation’s “Personnel Management Rules” that those who are under 16 shall not be employed; as of March 2026, the total number of employees in the Group was 216, in which no child labor was involved. (2) The Company has established “Guidelines for Human Resource Management” and “Principles for distributing bonuses.” The performance review is conducted periodically, and employee remuneration would be adjusted according to the operational performance and outcome. Concrete regulations of employee compensation are briefly described as follows: 1. Articles of Incorporation: Article 25- If there is a profit in the final accounts of the Corporation, a proportion no lower than 5 percent shall be reserved as employee’s bonus stock (inclusive of a portion no lower than 1 percent for junior employee).	

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
(3) Does the Company provide employees with safe and healthy work environment and offer educational training sessions about security and hygiene periodically?	V		Employee bonuses may be distributed by way of stock or cash dividends and the Company may issue bonuses to employees of an affiliated company that meets the conditions set by the Board of Directors. The compensation for employees in 2024 had been approved by a resolution at the Board meeting on February 26, 2025, which has been submitted to the shareholders’ meeting on May 23, 2025; the relevant compensation had been fully paid before the end of 2025; the compensation for employees in 2025 had been approved by a resolution at the Board meeting on February 24, 2026, which will be submitted to the shareholders’ meeting this year. 2. Rules Governing Distribution of Mid-year Performance Bonus: Bonus is distributed on the basis of (pre-tax) earnings of the Corporation’s operation from January to June of the current year. 3. Rules Governing Distribution of Year-end Bonus: Bonus will be adjusted and distributed by referring to the annual planning and estimation, and depending on the profits or losses in the whole year. The assessment of remuneration for the Company’s high-ranking managers covers the following indicators: 1. 40% of corporate performance indicator (including annual EPS growth rate, and annual revenue achievement rate) 2. 15% of Key points of annual strategy (including turnover achievement rate of key products, and per capita output value increase rate); 3. 8% of ESG achievement indicator (including employee turnover rate, and promotion/growth rate of salary increase). (3) The Company’s related operations in 2025 were implemented as follows: 1. The Company established a breastfeeding room with breast-milk preservation equipment to provide sufficient time and comfortable environment for employees to breast-feed or to collect milk. 2. Make arrangements for repair and maintenance of air	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
(4) Does the company provide its employees with career development and training sessions?	V		conditioners once a year; there were portable air purifiers to operate circularly all day long. 3. Perform monthly maintenance of water dispensers and regular replacement of consumables such as filter cartridges to ensure drinking water. 4. Install AED equipment in response to sudden heart attacks, and conduct, once a year, AED operation teaching and CPR-related first aid skill training. 5. The office is a strictly no-smoking zone, with fire extinguishers, smoke detectors and related equipment fully installed; the firefighting equipment check is conducted once a year; meanwhile we will assign our colleagues to participate in the annual building fire drills, and strengthen employees’ fire safety knowledge and emergency response and management ability. There were no fire incidents or related hazardous events this year. 6. The company has set up a grievance mechanism for reporting sexual complaints and any concerned party, to ensure personal safety of the employees. There were no related grievance cases this year. (4) Through the orientation training courses, the new employees are able to understand the Company’s positioning in the industry and the general future development of the company. The Company also offers professional internal training courses from time to time for our employees to learn some new professional skills, and improve their sales or development abilities. Furthermore, all training courses will be arranged accordingly to better fit the requirements of each department. Not only did the Company set up a center that is dedicated specifically for employee training courses, we also have a Staff Education and Training Academy online e-learning system. The online TMS system provides the employees a more diverse and easy method for the employees to access the learning platform with the professional courses they need, in order to expand their professional knowledge. The Company also calls the internal division-level meetings to draw up the training fitness plan for the career development of employees	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
(5) Does the Company observe the international criteria and relevant laws to ensure such issues as customer health and safety, client’s privacy, proper marketing and labeling while offering products and service, and establish relevant policies and channel for complaint to protect consumers’ or clients’ rights?	V		as well as achievement of making best arrangements for the occupational development of employees. (5) The Company mainly provide sales and customized design & development of software, so there are no physical products or related manufacturing processes which will incur pollution hazards on the environment, and part of hardware equipment, sold in line with the software by agency, are provided by big domestic and foreign manufacturers in compliance with the domestic statutory requirements, for example, labelling composition of product components & manufacturing region, passing commodity inspection, etc. so as to ensure products can meet customers’ expectations for influence on health, safety, environment, etc. The Company sets up the internal sectors such as the technical service center, customer service, etc. for the purpose of providing customers with well-designed after-sales service and grievance channels by which customers can file applications via telephone or sending emails; once the grievance cases are accepted, the related department will immediately adopt the processing procedure such as case status clarification, pacify and make initial response, case classification and assignment, risk assessment and improvement, etc. to ensure all grievance cases can be well managed for the protection of customers’ rights.	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies
(6).Does the Company establish proper supplier management policies and require that suppliers should observe regulations concerning issues of environmental protection, workplace safety and hygiene, or laborers’ rights, and monitor the implementation?	V		(6) The Company establishes the “Suppliers’ Management Policy” to urge active suppliers to put more emphasis on issues related to “labor and human rights”, “society, company, and environmental protection”, etc. At the time of contract execution, cooperating suppliers are also required to complete the “Supplier Corporate Social Responsibility Self-Assessment Form” to conduct a self-assessment against various ESG requirements and to sign the Company’s “Supplier Sustainability Development Code of Conduct.” As of December 31, 2025, the Company had collected a total of 55 supplier self-assessment forms.	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies
5. Does the Company refer to the internationally adopted principles or guidelines to compile corporate social responsibility report and other reports to reveal non-financial	V		In compliance with the GRI and SASB standards, the Company has prepared the 2024 sustainability report, which was approved at the Board of Directors’ meeting on August 11, 2025. We have not planned to obtain assurance or assurance opinions from the third-party	Follows the “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Items	Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																				
	Yes	No	Description																					
information of the Company? Is the aforementioned report certified or guaranteed by an authorized third party?			verification body.																					
6. If the Company has established the sustainable development best-practice principles based on “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the Principles and their implementation: There is no significant difference from the sustainable development best-practice principles that the Company has established and “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies.” Please refer to the company’s website and the Market Observation Post System for related information.																								
7. Other important information to facilitate better understanding of the company’s sustainable development practices: Besides managing the Company’s business operations, the company also values greatly the welfare of the society. The Company occasionally participates in social charity events, emergency relief aids and other activities that are beneficial to the public society. As follows is the information on the social welfare activities, hosted or co-organized by the Company for the latest year and as of the printing date of the Annual Report:																								
<table><tr><th>Name of Activity</th><th>Date of Activity</th><th>Objective of Activity</th><th>Remarks</th></tr><tr><td>Semiconductor Structural Simulation Application Engineer Training Program in 2025</td><td>May 17 & 18, 2025</td><td>Via this collaboration, the smart manufacture practice courses were introduced into the campus for the purpose of cultivating new-generation engineering talent, allowing students to better understand industry needs, and promoting in-depth exchange between businesses and academy.</td><td>Partner: SIEMENS</td></tr><tr><td>The 55th National Skills Competition</td><td>July 16-19, 2025</td><td>This time, the Company participated in the software donation of the National Skills Competition in anticipation of assisting players, in the course of competition and training, in connecting with real industry applications, and upgrading technical depth and employment competitiveness by virtue of practical importation of professional tools frequently used in the industry.</td><td></td></tr><tr><td>The 28th Anniversary Series of Events: Starting from One Bag of Blood</td><td>August 6, 2025</td><td>For demonstrating corporate concern, and fulfilling social responsibilities, we Invited the whole Company’s colleagues to respond to the blood donation drive to giving strength to the society. This anniversary event was not just a love realization, but we even wished to invite our clients and partners to jointly participate in this blood donation for moving together towards the goal of collecting 100 bags of blood, and passing such a care and hope on to each corner of the society.</td><td>Unit Funded: Taipei Blood Center, TBSF</td></tr><tr><td>Otsuka, Chinese Culture University & SIMENS EDA Industry-Academia Collaboration Signing Ceremony</td><td>September 24, 2025</td><td>In order to cultivate electronic design talent, we introduced software from SIMENS EDA, which was mainly applied to the circuit board layout in the bioimpedance measurement and research, and meanwhile supported related research and teaching activities in the department. With the introduction of advanced electronic design tools in the industry, students and researchers will be able to directly control professional design process and practical experiences during academic research and capstone projects.</td><td>Partner: SIEMENS EDA</td></tr></table>					Name of Activity	Date of Activity	Objective of Activity	Remarks	Semiconductor Structural Simulation Application Engineer Training Program in 2025	May 17 & 18, 2025	Via this collaboration, the smart manufacture practice courses were introduced into the campus for the purpose of cultivating new-generation engineering talent, allowing students to better understand industry needs, and promoting in-depth exchange between businesses and academy.	Partner: SIEMENS	The 55 th National Skills Competition	July 16-19, 2025	This time, the Company participated in the software donation of the National Skills Competition in anticipation of assisting players, in the course of competition and training, in connecting with real industry applications, and upgrading technical depth and employment competitiveness by virtue of practical importation of professional tools frequently used in the industry.		The 28 th Anniversary Series of Events: Starting from One Bag of Blood	August 6, 2025	For demonstrating corporate concern, and fulfilling social responsibilities, we Invited the whole Company’s colleagues to respond to the blood donation drive to giving strength to the society. This anniversary event was not just a love realization, but we even wished to invite our clients and partners to jointly participate in this blood donation for moving together towards the goal of collecting 100 bags of blood, and passing such a care and hope on to each corner of the society.	Unit Funded: Taipei Blood Center, TBSF	Otsuka, Chinese Culture University & SIMENS EDA Industry-Academia Collaboration Signing Ceremony	September 24, 2025	In order to cultivate electronic design talent, we introduced software from SIMENS EDA, which was mainly applied to the circuit board layout in the bioimpedance measurement and research, and meanwhile supported related research and teaching activities in the department. With the introduction of advanced electronic design tools in the industry, students and researchers will be able to directly control professional design process and practical experiences during academic research and capstone projects.	Partner: SIEMENS EDA
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Items		Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
		Yes	No	Description	
Name of Activity	Date of Activity	Objective of Activity			Remarks
Otsuka, Asia Eastern University of Science and Technology & SIEMENS EDA Industry-Academia Collaboration Signing Ceremony	October 14, 2025	In order to help students familiar with the industry environment for the attainment of integrating theory with practice during the study period, we introduced from SIEMENS EDA advanced electronic circuit design software, enabling students to utilize international tools to conduct computer-aided circuit board design, PCB certification course, and topic research so as to pragmatically experience mainstream processes and standards in the industry, and rapidly connect with the industry for display of their ability.			Partner: SIEMENS EDA
The 28 th Anniversary Series of Events: A Little Thing about the Environment	September 2025	On the basis of “A Little Thing about the Environment” in this event, we invited the colleagues to record, by making short videos, any handy carbon-reduction actions in life. Whether it's energy saving, electricity saving, plastic reduction, or resource recycling, every seemingly tiny choice, when accumulated, can bring substantial change for the environment. Through video sharing, environmental protection is no longer just a slogan, but a visible and communicable power of action in daily life. It is hoped that this action can arouse colleagues' environmental awareness, and enable sustainable spirit to start from one person to teams and the society for creating more lasting positive feedbacks.			
The 28 th Anniversary Series of Events: Let's Take a Walk Along the Green Road	September 2025	To celebrate the Company's 28 th anniversary since our establishment, this event focused on “Let's Take a Walk Along the Green Road”, wherein colleagues were invited to go out of the office by walking, and get close to the environment so as to realize the concept of sustainability in actions. This event combined health promotion and environmental concern, and we encouraged our colleagues to accumulate each step by way of low carbon and friendly environment, symbolizing joint efforts of the Company and employees in carbon reduction. We anticipated that such an action with everybody's participation can deepen colleagues' identification of feedbacks to the society and environmental sustainability, allow business growth and environmental responsibilities in parallel, and create an Otsuka's own green road.			
Industry-Academia Alliance Talent Cultivation Results Presentation and Corporate Software Licensing & Equipment Donation in 2025	December 23, 2025	This project licensing included international engineering software such as Solid Edge, NX, PADS/Xpediton, Flotherm, FloEFD, Simcenter STAR-CCM+, etc. We allowed 35 schools and 55 departments to apply for use, and assisted schools in reinforcing practical teaching so that students can have key tools and practical skills required by their connection- with the industry, when they study at school.			Partner: SIEMENS and SIEMENS EDA

Items		Implementation State (Note 1)			Deviation from the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
		Yes	No	Description	
	Name of Activity	Date of Activity	Objective of Activity		Remarks
	Donation Matters, as Stipulated in Article 26-2 of the Sports Industry Development Act	December 2025	In terms of this sports event donation, we realized corporate commitments towards sport development and social feedbacks by supporting Hsinchu Toplus Lionees basketball tournament; we anticipated to transfer, by virtue of event momentum, positive and healthy sport spirit of never giving up, encourage more people to involve sports, and cultivate an attitude of teamwork and self-challenge. In the meantime, this event also combined donation action for public good to transform tournament influence into practical support, give feedbacks to the society, care people in need, and exhibit core business value of taking actions to participate in the society with mutual benefits. With the strength of sports, we united business, communities, and public good for continuing to give positive momentum for the society.		Partner: Hsinchu Toplus LIONEERS

Note 1: If “Yes” is ticked for the implementation state, please explain the important policy, strategy and measures adopted; if “No” is ticked, please explain, in the column of “Deviation from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”, the conditions of and reasons for deviation and describe the plan of the policy, strategy and measures adopted in the future. However, for Items 1 and 2, the Company shall describe its governance and supervisory framework for sustainable development, including but not limited to management policy, strategy and goal formulation, review measures, etc. It additionally shall describe the company's risk management policies or strategies for operations-related environmental, social, and corporate governance issues, and their assessment status.

Note 2: The materiality principle refers to the significant impact made by the environment, society and corporate governance on the company’s investors and other stakeholders.

1.Those companies which meet specific requirements shall disclose climate-related information: Climate-related Information of TWSE/TPEX Listed Companies:

Implementation Status of Climate-related Information

Item	Implementation Status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	For details, please refer to page 37 of the Corporation's 2024 sustainability report.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	For details, please refer to page 38-40 of the Corporation's 2024 sustainability report.
3. Describe the financial impact of extreme weather events and transformative actions.	For details, please refer to page 38-40 of the Corporation's 2024 sustainability report.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	For details, please refer to page 41 of the Corporation's 2024 sustainability report.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	As of the printing date of the Annual Report, the Corporation has not used scenario analysis to assess resilience to climate change risks, so it is not applicable.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	For details, please refer to page 38-40 of the Corporation's 2024 sustainability report.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	As of the printing date of the Annual Report, the Corporation has not used internal carbon pricing as a planning tool, so it is not applicable.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	As of the printing date of the Annual Report, the Corporation has not used internal carbon pricing as a planning tool, so it is not applicable.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	As of the printing date of the Annual Report, the Corporation has not used internal carbon pricing as a planning tool, so it is not applicable.

(VI) Ethical Corporate Management, deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Description	
1. Establishment of ethical corporate management policies and programs (1) Does the company establish its ethical corporate management policies through adoption of Board of Directors Meeting, declare such procedures in its guidelines and external documents, as well as the commitment from its board and veteran managerial staff to implement the policies? (2) Does the company establish policies to detect unethical conduct, periodically analyze inspect business activities where there is high risk for unethical conducts to occur, and set up preventive measures accordingly, which includes at least preventions for conducts specified in Article 7 item 2 of Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies? (3) Does the company establish appropriate precautions against high-potential unethical conducts or listed activities stated in Article 2, Paragraph 7 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies, and make periodical review and amendment for the aforementioned policy?	V		(1) The Company has established the “Integrity Operations Code” and the “Procedures for Ethical Management and Guidelines for Conduct”, and has been actively cooperating with officials on amending the code along with the official regulations, as well as asking all employees including the Board of Directors and management teams to fully practice the “integrity operation codes.” (2) The company has established “Codes of Ethical Conduct” and has a designated person to periodically review whether inappropriate transfer of money, inappropriate profit, and other unethical conducts; violations of internal and external persons can be reported to relevant units of the Company according to the aforementioned guidelines. (3) The company states in our regulations that all employees are forbidden to accept or give any money, to profit from any dishonest methods, if any violations are discovered, all external and internal personnel can report it to the related department under the appropriate procedures, and such procedures would be reviewed periodically.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”
2. Fulfill operations integrity policy (1) Does the company evaluate business partners’ ethical records and include ethics-related clause in business contracts? (2) Does the company establish an exclusively dedicated unit supervised by the Board to be in charge of promoting corporate integrity, and periodically (at least once a year) report to the Board about the ethical operation policy and prevention of unethical conducts?	V		(1) The employees of the Company strictly follow the related regulations and other codes of conducts during the operation of the business, and put being honest and trustworthy as the Company’s priority. (2) The company has set up an integrity management team , the corporate ethical management task is held responsible by the general management department , and promoted by the legal sector; at the end of each year, the high-ranking managerial officers will sign, on a regular basis, the statement of compliance	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”. Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”.

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Description	
			of the ethical management policy; at the end of 2025, 8 persons signed the statement, accounting for 21.6% among the employees of the managerial ranking or higher. The implementation conditions of the latest ethical management-related task had been reported to the Board meeting on December 15, 2025. 1. Related implementation status of the Company’s fulfillment of the ethical corporate management policy in 2025 was as follows: (1) Compliance and publicity of laws and regulations: The legal personnel would publicize, on an irregular basis, the regulations of ethical corporate management policy. (2) The article of integrity commitment was stipulated in the suppliers’ and sale contracts. (3) Whistleblowing system and whistleblower’s Protection: In the corporate governance best-practice principles, the ethical corporate management principles, and the grievance procedure, the concrete whistleblowing system was stipulated in order to actively prevent unethical behaviors, and the personnel and corporate affairs management department was appointed to be the dedicated unit in charge of accepting whistleblowing cases. Our official website has set up the stakeholder service window to provide employees, shareholders, and outsiders with an effective communication channel, and the whistleblower’s protection system was also established. In 2025, there were no whistleblowing cases accepted.	
(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		(3) The Directors of the Board would not be present during the discussion and voting process of a subject that could present a conflict of interest during the Board meetings.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”.
(4) Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management, and do the internal audit units plan relevant procedures based on the outcome of risky conduct evaluation so as to check how the unethical conduct prevention	V		(4) To ensure the implementation of corporate integrity, the Company has established an effective internal control system, methods and accounting system. The internal auditing unit sets up an audit plan and implements them according to the plan, as well as produces an auditing report for the Board of the Directors.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”.

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
measures are implemented, or entrust the CPA to audit relevant measures? (5) Does the company regularly hold internal and external educational trainings on operational integrity?	V		(5) For this year, we have arranged relevant topics in the further study courses for directors, and conducted publicity, on an irregular basis, in the internal meetings or the employees’ educational training.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”.
3. Implementation of Complaint Procedures (1) Has the company established specific whistleblowing and reward procedures, set up conveniently accessible whistleblowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?	V		(1) In order to establish a business culture with ethical management, the Company formulates the “Ethical Corporate Management Best-Practice Principles”, the “Procedures for Ethical Management and Guidelines for Conduct”, and the “Employee Conduct Complaint Procedures”, which expressly stipulate a whistleblowing system with an announcement in company’s website. If stakeholder find any anti-ethical behaviors or events damaging the company’s interests, they can file a complaint with the responsible unit in accordance with the procedures. Whistleblowing channels: 1. E-mails: supervisor@oitc.com.tw, csr@oitc.com.tw or staff@oitc.com.tw 2. Mailing: 6F., No. 68, Sec. 2, Xianmin Blvd., Banqiao Dist., New Taipei City 220, Taiwan (R.O.C.) to the attention of chairman. Responsible Unit Receiving the Whistleblowing case: 1. Business Affairs Management Department: the whistleblowing receiving unit for misconduct among internal employees. 2. Chairman: the whistleblowing receiving unit for misconduct from external personnel to internal employees. 3. Board of Directors: the unit which convenes meetings to resolve the disciplinary measures for conduct violating the procedures.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		(2) The Company’s “Employee Conduct Complaint Procedures” explicitly sets forth a whistleblowing and complaint mechanism”, in terms of management of unethical conduct, including the whistleblowing case’s receiving principles, whistleblowing elements, investigation procedure, follow-up measures, and protection policies, etc.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Description	
			<u>Receiving principles</u> In case of the following behaviors, the whistleblower him/herself or his/her legal representative shall report to the Company as per the whistleblowing method provided by the Company, along with enclosure of relevant proofs: 1. Employees engage in fraudulent activities related to the job duties, accept bribes or improper benefits, or involve other direct or indirect self-seeking acts. 2. Act of divulging the company’s confidential information and trade secrets. 3. Act of misappropriation, theft, or illegal use of company assets. 4. Act of damaging a specific employee’s reputation, and affecting the company’s image. 5. Unreasonable business operation, falsification of financial statements, and illegal or improper instructions that cause losses to the company. 6. Any act that infringes upon the company’s business opportunities, reputation, or business, or act that violates his/her own duties, or any illegal act involving infringement. <u>Whistleblowing elements</u> 1. Name, service unit, and position of the person reported. 2. Date, contents, evidence or witness of the reported incident. 3. Name of contact method (telephone and e-mail) of the whistleblower. <u>Investigation Procedure and Follow-up Measures</u> 1. The receiving unit should conduct necessary investigation against the reporting incident, and keep records of receiving & investigation process, investigation results, and relevant documents. The whistleblowing incident which had been found to be true after investigation should be reported to the Board of Directors. 2. Investigation of the reported incident shall be completed within two months from the day following the receiving date (shall be extended, if necessary), and the investigation results	

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Description	
(3) Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?	V		should be notified to the whistleblower. 3. If the Company’s employee reports an act of violating the procedure inside the company, which has been found to be true after investigation, he/she shall be rewarded or recognized. <u>Protection Policy</u> 1. The company should protect the whistleblower’s identity to avoid damage of interests for the whistleblower due to the reported contents. 2, The Company should keep relevant information of the whistleblowing incident strictly confidential. 3. Employees who self-report violations related to themselves, or employees under investigation who self-report, confess, and actively cooperation with the investigation during the investigation process, may have their liability reduced or exempted at the Company’s discretion. 4. Supervisors at all levels of the Company shall not dismiss, transfer or take other adverse actions against employees for making reports, assisting others in making report, or assisting in investigation. (3) The protection policy is explicitly stipulated in the Company’s “Employee Conduct Complaint Procedures”; the Company is committed to protecting the whistleblower from suffering improper disposition due to the whistleblowing incident; those related personnel who deal with the whistleblowing incident should also keep secret the whistleblower’s identity and the whistleblowing contents; If the whistleblower suffers adverse punishment owing to his/her report, he/she can file a complaint via the whistleblowing channel.	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”
4. Strengthening information disclosure: Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?	V		All related information is disclosed in the investors’ section on the Company’s website and in MOPS	Follows the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies”

Items	Implementation Status			Deviations from the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
5. If the company has established ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: There is no major difference between the Company’s “Integrity Operations Code” and the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies.” Please refer to the MOPS and the Company’s website for related information.				
6. Other important information to facilitate a better understanding of the Company’s ethical corporate management policies (such as review and revision of regulations): The Company strictly abides by its rules, the Securities Exchange Act, laws pertaining to publicly traded companies, and other relevant regulations that help implement and maintain business integrity.				

(VII) Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance may also be disclosed:

1. Status of Directors and Supervisors in continuing their education in 2025:

Title	Name	Date	Organizing Unit	Course Title	Hours Spent on the Course
Director	Hironobu Tsurumi	September 11, 2025	Taiwan Corporate Governance Association	Important regulations Japanese companies should pay attention to in Taiwan	3
		September 11, 2025	Taiwan Corporate Governance Association	Subsidiaries in Taiwan implement relevant regulations and practices related to listing in TWSE and TPEX	3
Director	Hideyuki Aoki	September 11, 2025	Taiwan Corporate Governance Association	Important regulations Japanese companies should pay attention to in Taiwan	3
		September 11, 2025	Taiwan Corporate Governance Association	Subsidiaries in Taiwan implement relevant regulations and practices related to listing in TWSE and TPEX	3
Director	Akio Tamehiro	September 11, 2025	Taiwan Corporate Governance Association	Important regulations Japanese companies should pay attention to in Taiwan	3
		September 11, 2025	Taiwan Corporate Governance Association	Subsidiaries in Taiwan implement relevant regulations and practices related to listing in TWSE and TPEX	3
Director	Kuo, Yi-Lung	August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3
Director	Hsu, Hui-Ju	August 11, 2025	Taiwan Corporate Governance Association	Important regulations Japanese companies should pay attention to in Taiwan	3
		September 11, 2025	Taiwan Corporate Governance Association	Important regulations Japanese companies should pay attention to in Taiwan	3
		September 11, 2025	Taiwan Corporate Governance Association	Subsidiaries in Taiwan implement relevant regulations and practices related to listing in TWSE and TPEX	3

Title	Name	Date	Organizing Unit	Course Title	Hours Spent on the Course
Director	Huang, Xiang-Min	August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3
Director	Liu, Cheng Ho	August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3
Independent Directors	Lin, Hui-Fen	August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3
Independent Directors	Hsieh, Kun-Feng	August 21, 2025	CHUNG-HUA Institution for Economic Research	Major trend of global geopolitics and economy and opportunities, challenges and response of industries in Taiwan	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3
Independent Directors	Lou, Yung-I	August 8, 2025	TPEX	Publicity seminar on equity of insiders of listed companies in emerging stock market in 2025	3
		August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		August 22, 2025	Chinese National Association of Industry and Commerce	Net-zero summit forum by TS Holdings	3
		November 7, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3

2. Status of Managers in continuing their education in 2025:

Title	Name	Date	Organizing Unit	Course Title	Hours Spent on the Course
Division Director	Hsu, Hui-Ju	June 30, 2025	TPEX	Seminar on share of management of investors' relations	3
		July 18, 2025	Taiwan Corporate Governance Association	Practices of compliance task for chief corporate governance officer	3
		July 22, 2025	TPEX	Publicity seminar on equity of insiders of listed companies in emerging stock market in 2025	3
		August 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		August 22, 2025	Chinese National Association of Industry and Commerce	Net-zero summit forum by TS Holdings	3
		September 11, 2025	Taiwan Corporate Governance Association	A Comprehensive Overview of Corporate Compliance – Practices ranging from ethic management & offense of breach of trust to labor acts	3
		September 11, 2025	Taiwan Corporate Governance Association	Global trend analysis – risks and opportunities	3

(VIII) Internal Control System Execution Status

1. Statement of Internal Control System

Please visit the Market Observation Post System:

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

2. If the company has commissioned external auditors to review the company's internal control system, the external auditor's report should be disclosed: Not applicable.

(IX) Major Resolutions of Shareholders Meeting and Board of Directors Meeting:

1. Major resolutions of the Board of Directors Meeting

The Board of Directors	Contents of Resolution
Meeting 15 of 10 th Board February 26, 2025	1. Review the plan for allocation of remuneration for the Company's employees. 2. Review the plan for allocation and distribution of remuneration for the Company's directors. 3. Review each item of remuneration project, who was promoted to be the manager of the Company in 2025. 4. Revise the Corporation's "Rules Governing Distribution of Employee Compensation". 5. Expand the Company's "Articles of Incorporation". 6. Adopt the Company's 2024 business report, individual financial report, and consolidated financial report. 7. Distribute earnings of the 2024 8. Due to the internal organization adjustment of accounting firm in the first quarter of 2025, the Company replaced its CPAs accordingly. 9. Regular evaluation on independence of the Company's certified accountants. 10. Establish "Statements about internal control system" based on the internal control self-inspection in 2024 11. The subsidiary, EFD Corporation, increases the capital in the amount of NTD130,000,000. 12. Change of Financial and Accounting Officer. 13. Change of Corporate Governance Officer 14. Reelect the directors. 15. The Board nominates and reviews candidates of independent directors. 16. Lift the non-competition limitations on the Company's new directors. 17. Plan relevant affairs of convening the Company's 2025 Regular Meeting of Shareholders.
Meeting 16 of 10 th Board May 12, 2025	1. Adopt the Company's consolidated financial report and auditors' review report on quarter 1 of 2025. 2. Revise the earnings distribution in 2024. 3. Proposal to change the custodian of the endorsement and guarantee seals.
Meeting 1 of 11 th Board May 23, 2025	1. Elect the chairperson. 2. Plan to recruit the remuneration committee member of the Company.
Meeting 2 of 11 th Board August 11, 2025	1. Review the 2025 summer assessments on managers. 2. Review the plan for distribution of 2025 mid-term performance bonuses. 3. Review the plan to distribute remunerations for the Company's employees in 2024. 4. Revise the Corporation's "Remuneration Payment Method for Directors and Functional Committee Members". 5. Adopt the Company's consolidated financial report of 2025 Q2 and the draft of the CPA's review report. 6. Review of the Company's 2024 Sustainability Report.
Meeting 3 of 11 th Board November 7, 2025	1. Adopt the Company's consolidated financial report of 2025 Q3 and the draft of the CPA's review report. 2. Revise the Corporation's "Sustainable Development Practice Code". 3. The company's application for bank financing.
Meeting 4 of 11 th Board December 15, 2025	1. Plan to review on the policy, system, standard and structure of remunerations for the Company's directors. 2. Review the items of remunerations for the Company's managers to be launched in 2026. 3. Review the 2025 annual assessment on managers. 4. Review the distribution of the 2025 year-end bonus for managers. 5. The Company's 2026 annual budget for operation 6. The Company's 2025 annual audit fee for certification of accountants. 7. The Company's Audit Plan in 2026.
Meeting 5 of 11 th Board February 24, 2026	1. Review the plan for allocation of remuneration for the Company's employees. 2. Review the plan for allocation and distribution of remuneration for the Company's directors. 3. Adopt the Company's 2025 business report, individual financial report, and consolidated financial report. 4. Distribute earnings of the 2025 5. Regular evaluation on independence of the Company's certified accountants. 6. Establish "Statements about internal control system" based on the internal control self-inspection in 2025. 7. Plan relevant affairs of convening the Company's 2026 Regular Meeting of Shareholders.

2. Major resolutions of Shareholders' Meetings and its implementation status

Date	Resolution	Implementation Status
May 23, 2025	1. Business Report and Consolidated Financial Statements of the year 2024.	Financial Statements certified by CPA are disclosed on the Company's website and MOPS.
	2. The statement of surplus allocation for the year of 2024.	Cash dividend has been distributed on July 31, 2025.
	3. Expand the Company's "Articles of Incorporation"	The company's alteration registration had been handled in accordance with regulations after the meeting.
	4. Reelect the directors.	Please visit the Market Observation Post System.
	5. Lift the non-competition limitations on the Company's new directors.	Please visit the Market Observation Post System.

(X) Document or written statement that states different opinions by board members or supervisors against the approved major resolutions by the board meeting in the recent fiscal period and until the date of publishing of the annual report: None.

IV. Information on CPA Fee

(I) Amount of Audit Fee and Non-audit Fee, Paid to CPAs, CPAs' Accounting Firm and its Affiliates, and Non-audit Service Content:

Monetary Unit: NT\$1,000

Accountant Firm	Accountant Name	Accountant Audit Period	Audit Fee	Non-Audit Fee	Total	Remarks
KPMG TW	Fu, Hung-Wen	2024	2,755	870	3,625	Effective Q1 of 2025, the CPAs were replaced due to internal adjustment of the accounting firm.
	Horng, Shyh-Gang	2024				
	Horng, Shyh-Gang	2025				
	Chuang, Chun-Wei	2025	2,590	1,136	3,726	

Note 1: Please specify the service contents of the non-audit fee (e.g. taxation certification, verification or other financial consultation service): Taxation certification, ESG and Greenhouse gas inventory coaching fees.

Note 2: The audit fee refers to the fee paid to CPAs in terms of audit, review, second review of the financial report as well as review of the financial forecast.

Note 3: If the company changed its CPAs or accounting firm during the fiscal year, list the audit periods before and after the change separately, and specify the reason for the change in the "Remarks" column and disclose sequentially the audit and non-audit fees paid. For non-audit fee, additionally specify the content of the services.

(II) If any of the matters listed below should exist, related information should be disclosed:

1. If there is any change in the appointed independent auditors and the Company's annual auditing expenses decreased simultaneously: Not Applicable
2. Auditing expenses decreased by 10% in comparison to the previous year: Not Applicable

V. Information on the Change of Accountants:

(I) About the Former CPA:

Date of replacement	February 26, 2025		
Reason for replacement and note	Due to the internal adjustment needs of KPMG TW. Since the first quarter of 2025, the independent auditors were changed from CPA Fu, Hung-Wen and CPA Horng, Shyh-Gang to CPA Horng, Shyh-Gang and CPA Chuang, Chun-Wei.		
Termination or appointment rejection by the appointer or CPAs	Interested party Reason	CPA	Appointor
	Decided to terminate the appointment	Not applicable	Not applicable
	Appointment/reappointment rejection	Not applicable	Not applicable
Opinions in and reason for audit reports issued other than unqualified opinion in the last two years	Not applicable		
Disagreement with the issuer (Yes/No)	Yes		Accounting principles or practices
			Disclosure of financial statements
			Audit scope or procedure
			Others
	No	V	
	Description: Not applicable		
Other disclosures (Matters to be disclosed as set out in Sub-clause 10.5.1.4 through 10.5.1.7 of these Regulations)	None		

(II) About Successor CPAs:

Name of CPA firm	KPMG TW
Name of CPA	CPA Horng, Shyh-Gang and CPA Chuang, Chun-Wei
Date of appointment	February 26, 2025
Consultancy and result before appointment concerning the accounting practices or principles for specific transactions and the opinions possibly offered on financial statements	Not applicable
New CPA's written opinion on the matters on which the former CPA had different opinions	Not applicable

(III) The Reply of Former CPAs on Article 10.5.1 and Article 10.5.2.3 of the Standards: None

VI. Information on the Service of the Company's Chairman, General Manager, and Financial or Accounting Managers at the Accounting Firm or Its Affiliates within a Year: None

VII. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report) by a director, supervisor, managers, or shareholders with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

(I) Changes in Directors, Supervisors, Managers, or major shareholders' shareholdings.

Title	Name	2025		Current Year to March 24	
		Shareholding Increase/Decrease	Pledged Shares Increase/Decrease	Shareholding Increase/Decrease	Pledges Shares Increase/Decrease
Juridical Person Director	Otsuka Corp.	—	—	—	—
Juridical Person Director Representative/ Chairman	Hironobu Tsurumi	—	—	—	—
Juridical Person Director Representative	Hideyuki Aoki	—	—	—	—
Director	Akio Tamehiro	—	—	—	—
Director/General Manager	Kuo, Yi-Lung	—	—	—	—
Director/ Assistant General Manager	Hsu, Hui-Ju	(8,000)	—	2,000	—
Director	Huang, Xiang-Min	—	—	—	—
Director	Liu, Cheng-Ho	—	—	—	—
Independent Director (Note1)	Yan, Jun-De	—	—	—	—
Independent Director	Lin, Hui-Fen	—	—	—	—
Independent Director	Hsieh, Kun-Feng	—	—	—	—
Independent Director (Note2)	Lou, Yung-I	—	—	—	—
Assistant General Manager	Sung, Jin-Cheng	—	—	—	—
Director of Kaohsiung Sales Department	Tsai, Tsung-Chieh	—	—	—	—
Director of the Marketing Promotion Department	Kao, Yueh-Yun	—	—	—	—
Director of the Construction and Innovation Integration Center	Chen, Chi-Shou	—	—	—	—
Director of the Marketing Promotion Department	Tsai, Chun-Chu	—	—	—	—
Director of General Administration Division (Note3)	Lin, Chih-Ming	—	—	—	—
Accounting Department Manager (Note4)	Chu, Cheng-Yi	200	—	—	—

(Note1): The Company completed a full re-election of its Board of Directors on May 23, 2025.

(Note2): The Board of Directors re-elected a new Chairman on May 23, 2025.

(Note3): Dismissed on February 28, 2025.

(Note4): Assumed office on February 26, 2025.

(II) Information on Shares Trade between Directors, Supervisors, Manager, or shareholders that holds more than 10 % and a Related Party: None

(III) Information on Shares Pledge between Directors, Supervisors, Manager, or shareholders that holds more than 10 % and a Related Party: None

VIII. Information, if any, on the company's 10 largest shareholders that is a related party, spouse, or a relative within the second degree of kinship of another:

March 24, 2026 Unit: Share %

NAME	SHARES HELD		CURRENT SHARES HELD BY THE SPOUSE & MINOR CHILDREN		CURRENT SHARES HELD IN THE NAME OF OTHERS		RELATIONSHIPS AMONG THE TOP TEN SHAREHOLDERS, ANYONE WHO IS A RELATED PARTY, SPOUSE, OR SECOND-DEGREE KINSHIP OF ANOTHER: NAME AND RELATION		REMARKS
	SHARES	%	SHARES	%	SHARES	%	NAME	RELATION	
Otsuka Corp.	6,465,900	37.82	—	—	—	—	None	None	—
Representative of Otsuka Corp.: Otsuka Yuji	—	—	—	—	—	—	None	None	—
Liu, Bo-Wen	1,249,000	7.31	—	—	—	—	None	None	—
The Otsuka Information Technology Corp. Employee Welfare Trust Account handled by Bank SinoPac	872,902	5.11	—	—	—	—	None	None	—
Akio Tamehiro	610,050	3.57	—	—	—	—	None	None	—
Chang, De-Ming	241,000	1.41	—	—	—	—	Cheng, Cun-Yi	Father and Son	—
HSBC entrusted with Arcadian Emerging Markets Micro Capital Securities	224,000	1.31	—	—	—	—	None	None	—
Li, Xing-Ming	200,000	1.17	—	—	—	—	None	None	—
Kuo, Pao-Chang	170,000	0.99	—	—	—	—	None	None	—
Li, Xing-Fei	157,000	0.92	—	—	—	—	None	None	—
Cheng, Cun-Yi	148,000	0.87	—	—	—	—	Chang, De-Ming	Father and Son	—

IX. The total shares Held on the Same Re-invested Business by the Company, its directors and supervisors, managers, and any companies controlled either directly or indirectly by the company, along with the total Shareholding Ratio:

March 31, 2026 Unit: Shares %

Re-Invested Businesses	The Company Investments		Investments from Directors, Supervisors, Managers, and Directly or Indirectly Controlled Businesses		Total Investments	
	Shares	%	Shares	%	Shares	%
Otsuka Information Technology Ltd.	32,760,000	100%	—	—	32,760,000	100%
EFD CORPORATION	13,000,000	100%	—	—	13,000,000	100%

III. Capital Raising Activities

I. Capital and Shares

(I) Type of Capital Stock

1. Source of Capital Stock

March 31, 2026 Unit: Share

Share Types	Authorized Capital Stock			Remarks
	Outstanding Capital Stock (Note)	Unissued Stock	Total	
Common Stock	17,097,000 Shares	12,903,000 Shares	30,000,000 Shares	Over-the-counter shares

2. Formation process of Capital Stock

Unit: 1000 Shares; Par Value is expressed in NT\$1

Year/ Month	Par Value	Authorized Capital Stock		Paid-In Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Increased by Assets Other Than Cash	Others
1997/08	10.0	10,000	100,000	10,000	100,000	Established	None	Approved on 1997/08/04 (86) No. 114296
1998/10	10.0	20,000	200,000	16,000	160,000	Capital Increase by Cash	None	Approved on 1998/10/30 (87) No. 133606
2000/05	10.0	20,000	200,000	8,300	83,000	Capital Decrease	None	Approved on 2000/05/19 (89) No. 115284
2000/05	10.0	20,000	200,000	11,620	116,200	Capital Increase by Cash	None	Approved on 2000/05/19 (89) No.115284
2007/06	10.0	20,000	200,000	12,355	123,550	Capital Increase by Employee Bonuses	None	Approved on 2007/06/27 No.09632332060
2007/06	32.0	20,000	200,000	13,955	139,550	Capital Increase by Cash	None	
2008/11	25.0	20,000	200,000	16,240	162,400	Capital Increase by Cash	None	Approved on 2008/11/17 No.09733443280
2009/08	15.5	20,000	200,000	16,485	164,850	Issuance of Employee Stock Option Plan	None	Approved on 2009/08/28 No.098329654603
2010/04	14.0	20,000	200,000	16,535	165,350	Issuance of Employee Stock Option Plan	None	Approved on 2010/04/07 No.0993076728
2010/08	14.0	20,000	200,000	16,672	166,720	Issuance of Employee Stock Option Plan	None	Approved on 2010/08/31 No.0993151897
2011/03	12.6	20,000	200,000	16,719	167,190	Issuance of Employee Stock Option Plan	None	Approved on 2011/03/28 No.1005017245
2011/08	12.6	20,000	200,000	16,897	168,970	Issuance of Employee Stock Option Plan	None	Approved on 2011/08/29 No.1005052486
2012/04	10.6	20,000	200,000	17,097	170,970	Issuance of Employee Stock Option Plan	None	Approved on 2012/04/02 No.1015018909
2019/06	10.0	30,000	300,000	17,097	170,970	Increase of Authorized Capital Stock	None	Approved on 2019/06/26 No. 1088041848

3. Information about the general reporting system: Not applicable

(II) Major Shareholders

March 24, 2026 Unit: Share

SHARES	SHARES HELD	PERCENTAGE (%)
NAME OF MAJOR SHAREHOLDERS		
Otsuka Corp.	6,465,900	37.82%
Liu, Bo-Wen	1,249,000	7.31
The Otsuka Information Technology Corp. Employee Welfare Trust Account handled by Bank SinoPac	872,902	5.11
Akio Tamehiro	610,050	3.57
Chang, De-Ming	241,000	1.41
HSBC entrusted with Arcadian Emerging Markets Micro Capital Securities	224,000	1.31
Li, Xing-Ming	200,000	1.17
Kuo, Pao-Chang	170,000	0.99
Li, Xing-Fei	157,000	0.92
Cheng, Cun-Yi	148,000	0.87

(III) Dividend Policy and Implementation Status

1. The Company's Dividend Policy

(1) Article 25 of the Articles of Incorporation

Article 25: If the Company turns a profit in a year, no less than 5% of the profit should be distributed to its employees as compensation, inclusive of a portion no lower than 1% for junior employee. Employee bonuses may be distributed by way of stock or cash dividends and the Company may issue bonuses to employees of an affiliated company that meets the conditions set by the Board of Directors. The Board of Directors shall be authorized to determine the method of distribution. And as the Board of Directors agrees if the Company turns a profit in a year, no more than 3 % should be distributed to its Directors and Supervisors as compensation. However, if the Company still has accumulated deficit from previous terms, it should first reserve the amount needed to settle the outstanding balance then distribute the compensation of the employees, directors, and supervisors as the percentage mentioned before.

The actual amount of the compensation distribution to its employees and directors and supervisors should be determined by a board meeting where no less than two-thirds of the directors are present and more than half of the directors present votes to approve the suggested amounts.

The Company shall reserve 10% of the balance amount as statutory surplus reserve after offsetting the loss and tax payment in the previous year, capital reserve and special reserve. However, if the statutory surplus reserve has reached the total capital, the Company can use it a special reserve according to Article 41 of the Securities and Exchange Act. If the company shall have retained earnings together with the undistributed surplus earnings from the previous year, the allocation plan would be made by the Board of Directors and viewed in the shareholders meeting.

The Company observes Article 240 item 5 of Company Act to authorize the Board of Directors' meeting with attendance of two thirds of directors to accept, by consensus of the majority of the attendees, the proposal of allocating all or part of the dividend or bonus in cash and report the case to the shareholders meeting.

Article 25-1: The Distribution of Dividend should take into consideration the operational scale of the Company's future development, along with the cash flow and the status of business earnings, in order to achieve more flexibility in the operation process and strengthen the Company's competitiveness. The surplus allocation plan made by the Board of the Directors shall reserve no less than 20% of the balance amount as shareholder's profit after offsetting its tax payment and the surplus reserve. In the distribution of profits, cash dividends shall not be lesser than 10% of the total dividends. However, the actual distribution of the shareholders' cash dividend percentage will be adjusted accordingly to the actual profit number and fund requirement status through the resolution of a Shareholders meeting.

Article 25-2: The Company observes Article 241 of Company Act to distribute all or part of the legal reserve and paid-in capital in cash or new stocks according to the shareholding ratio of the shareholder. The Board of Directors' meeting with attendance of two thirds of directors is authorized to accept, by consensus of the majority of the attendees, the proposal of allocating all or part of the dividend or bonus in cash and report the case to the shareholders meeting.

2. The 2023 Distribution of Stock Dividends

2025 Surplus Earnings Distribution

Unit: NT\$

Item	Amount	
	Subtotal	Total
Beginning Undistributed Surplus Earnings	426,377,599	
+: Change after re-evaluating the Benefit Plans	682,648	
Undistributed Surplus Earning in the End of the Period after the Adjustment.		427,060,247
+: 2025 Net Profit After Tax	238,499,669	
Distributable Earnings		665,559,916
-: Legal Reserve	0	
+: Special Reserve Return	839,481	
Assign Items		
1. Shareholders' Dividend- Stock (NT\$0 Per Share)	0	
2. Shareholders' Dividend- Cash (NT\$9.7 Per Share)	165,840,900	
Undistributed Surplus Earning in the End of the Period		500,558,497
Note: The dividend is distributed with calculation to one dollar; cash dividend smaller than NT\$1 would be in aggregate counted as other type of income of the Company.		

3. When it is expected that there will be major changes in the dividend policy, it should be explained: None.

(IV) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: Not Applicable

(V) Compensation of Employees, Directors, and Supervisors:

1. Ratio or scope of compensation for employees, directors, and supervisors, as set forth in the Company's Articles of Incorporation:

If the Company turns a profit in a year, unless the Company still has accumulated deficit from previous terms, it should first reserve the amount needed to settle the outstanding balance, otherwise the Company should distribute:

(1) No less than 5% of the profit its employees as compensation (inclusive of a portion no lower than 1% for junior employee) in the form of Cash or stock dividends that is to be decided by the Board of Directors.

(2) No more than 3% as the Directors, and Supervisors' compensation.

2. The estimated amount of compensation for employees, directors, and supervisors for the current period shall be calculated based on number of employee shares of stock considering any accounting discrepancy between the actual distributed amount of employee stock dividend and estimated figure:

The amounts of remuneration payable to employees and directors for the year ended December 31, 2025, as approved by the Company's Board of Directors on February 24, 2026, were estimated based on the Company's current operating scale and profitability using predetermined ratios. If there is any discrepancy between the actual distributed amount of employee stock dividend and the estimated figure, the discrepancy will be listed as the adjustment of the actual distributed annual fees.

3. Information on the amount of compensation for distribution:

(1) The Company has distributed NT\$15,911,899 as the employees' compensation, among which includes compensation for junior employees no lower than NT\$ 3,182,380, and NT\$4,773,570 as the Directors compensation in the form of cash dividend in 2025. The amount approved by the Board of Directors is the same with the estimated annual fees.

(2) The amount of stock dividend and ratio of the total net profit after-tax and individual employee compensation or separate financial report for the current period: Not Applicable

4. The actual distribution of compensation for employees, directors, and supervisors in the previous fiscal year (including number of shares, monetary amount, stock price, shares distributed) and any discrepancy between the actual distributed amount and amount of compensation for employees, directors, or supervisors. The discrepancy, cause, and response should be stated: There was no discrepancy.

The Resolution made on May 23, 2025 Shareholders' Meeting for the 2024

Compensation of the employees and Directors

Unit: NT\$		
Distributed Amount	Employee Cash Compensation	14,783,944
	Employee Stock Compensation	0
	Directors' Compensation	4,435,183
	Total	19,219,127

(VI) Share Repurchases: None

II. Corporate Bonds: None

III. Preferred Shares: None

IV. Overseas Depository Receipts: None

V. Employee Stock Options or New Restricted Employee Shares: None

VI. Issuance of new shares for Acquisition or Exchange of other companies' Share: None

VII. Financing Plans and Implementation:

There was no capital increase by cash or issue of new shares in the last three years.

IV. OPERATIONAL HIGHLIGHT

I. Business Scope

(I) Business Scope

1. Main Business Activities

Main Activities of Business Operation

- CC01080 Electronic component manufacturing
- CC01110 Computer and computer peripheral manufacturing
- F109070 Wholesale of cultural education, instrument and educational entertainment commodities
- F118010 Wholesale of IT software
- F119010 Wholesale of electronic materials
- F199990 Other wholesale trade
- F113050 Wholesale of computer and business machinery equipment
- F209060 Retail sale of cultural education, instrument and educational entertainment commodities
- F213030 Retail sale of computer and business machinery equipment
- F218010 Retail sale of IT software
- F219010 Retail sale of electronic materials
- I199990 Other consultancy
- I301010 Software design services
- I301020 Data processing services
- I301030 Digital information supply services
- J304010 Book publisher
- JE01010 Rental and leasing business
- E605010 Computing equipment installation construction
- I501010 Product designing
- F401010 International trade
- ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

2. Main business proportion

Unit: Expressed in thousands of NTD

Product	2024		2025	
	Amount	%	Amount	%
Software	1,955,903	93.00	2,256,295	92.72
Labor service	123,798	5.89	135,313	5.56
Others	23,480	1.12	41,807	1.72
Total	2,103,181	100.00	2,433,415	100.00

3. Current products and services

Our company mainly is devoted to offering best overall solution of R&D designing, manufacture, marketing and 3D application service area to manufacturing, construction industries and media entertainment. We are not only selling agent of CAID/CAD/CAM/CAE/ EDA/PDM/PLM/M&E and a lot of professional software, but also offer technical application consultation, software online education guidance, personnel training, industry aesthetics consultancy, 3D mobile application, digital transformation software consultation, heat flow analysis, and thermal properties measurement service, etc. Our core value is to satisfy customer and enhance product value by proactive service. The product attributes and business coverage are as follows:

(1) Business market

- A. Manufacturing: automatic machinery and equipment industry, semiconductor, 3C/IT industry and vehicle and motorcycle transportation industry.
 - B. Construction industry: owner, builder, architects, engineering consultants, construction and planning agency, etc.
 - C. Multimedia industry: Animation, 3D simulation model and game industry, etc.
 - D. Other traditional manufacturing: mold, bicycle, hand tool, etc.
- (2) Education market
- A. Teaching excellence project cooperates with the software market via the e-learning platform of industrial high school.
 - B. Industry-academia cooperation and cultivating talent
- (3) Product agency, own-brand products and services
- A. Agent for Autodesk MFG/AEC, Maya, 3ds MAX, CAE, PTC CREO, Siemens NX, Bentley, Archicad and i-Reporter, etc., MicReD testing instruments and customized accessories; KeenusDesign temperature control platforms and measurement fixtures from Japan; and KKE powder and multiphase flow simulation software from Japan.
 - B. Self-R&D of HyperPDM, Otsuka UG and customize service.
 - C. Integration and application service of various digital transformation software such as Microsoft, Adobe, etc.
 - D. Operations-supported AI-related software such as AI InspectGo, etc.
 - E. Thermal characteristics measurement laboratory, the components measured include LED, Logic IC, Diode, MOSFET (discrete or module), IGBT (discrete or module) and components that can be powered and have voltage difference changes.
 - F. Buildup and integration service of various equipment such as server, computer, etc.
- (4) Marketing
- A. Six sales locations in Taiwan
 - B. Three sales locations in East and South China
4. Planned new product development (service)
- (1) CAD Value-added Development (Re-development) Product
- With experience in 2D/3D CAD/CAM/CAE customized program development for many years, Otsuka Corp. is actively dedicated to the development of the re-developed toolkit. We apply the SDK (Software Development Kit) and API (Application Programming Interface), provided by the software system, to develop the add-in toolkit which can reinforce the graphic design efficiency and meet industry needs. In the meantime, we continuously accept the consultants' expertise and feedback given by customers on use, and keep optimizing functions and effectiveness of toolkits. Currently, each main product is equipped with value-added support, including AutoCAD, ProgeCAD, DraftSight, Inventor, Solid Edge, NX, and Creo, etc. Above all, products such as MoldFlow, NX, Creo, etc. for use in the industrial field of CAE analysis, CAM manufacturing, and mechanical sheet metal have been completely and autonomously developed to extensively improve the overall application efficiency of clients.
- (2) Re-development and authorization management tool
- Since clients' needs for software re-developed toolkit are increasing day by day, software subscription model has become the major trend under digital transformation in the world. In order to facilitate perfect combination with the authorization model of main sold products, Otsuka's CAX value-added development toolkits/products will be fully switched into the subscription model. We will make

efforts in developing exclusive authorization management tool in order to collectively manage all re-developed authorization and verification, and moreover, integrate Otsuka's members service platform, by which we promptly provide clients with up-to-date service message and technical information on a regular basis; clients can also make use of the said tool to quickly purchase toolkits, buy courses, and make an online request for technical support, and other application scenarios.

(3) Explore the innovative integration by applying APS and Cloud AI

In response to policy changes of each major software manufacturer, we will continue to research and apply the function of APS (Autodesk Platform Services) in order to build initial OITC SaaS service platform. In addition, we will also actively explore integration, application, and development of Cloud AI, and make use of cloud service and AI integration and development, giving innovative capability to software application and system integration, improving efficiency of information digitized transformation, and creating specific Cloud AI solutions.

(4) Application of AR/VR technology:

Considering the world's multiple challenges in terms of environmental sustainability, technology innovation, etc., every company takes the initiative in thinking how to improve overall operation efficiency and inheritance of technology and knowledge. How to apply Augmented Reality and Virtual Reality technology in a better way has become an integral development trend. Otsuka possesses the 3D computer-aided graphics technology and marketing resources for years. Through the integration of such advanced technology as 3D computer modeling, simulation, artificial intelligence, intelligent sensing, data collection, and visualization parallel processing, etc., we provide the enterprises with professional high-technique simulation image-aided system solutions, created by the computer intelligence; its application includes factory inspection, employee training, inheritance of knowledge and technology, cross-region collaboration, industrial equipment maintenance, marketing exhibition, and after sales service.

(5) Provide clients with high-quality grading service

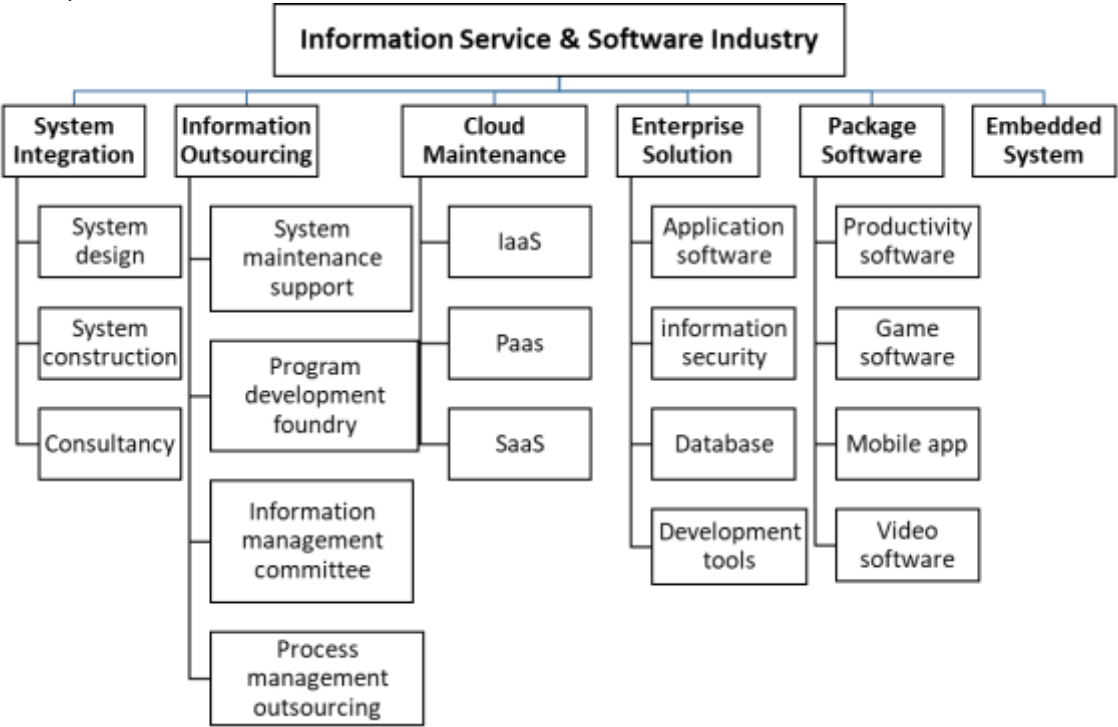
Over 30 years, Otsuka Corp. has accumulated long-term support and cooperation from a lot of high-quality clients. We are fully aware of each client's different needs and challenges at different stage of business growth. As our agency-offered products and the number of clients continue to increase, we build an exclusive team of after-sales service for clients – clients' high-quality service center, in which in combination with use of client service hotline system and customer service platform, we offer diversified and perfect technical support. We are active to implement the client service grading system, by which we use data analysis and visualization application to ensure maximum resource volume for the clients in urgent needs. In the meantime, we even anticipate to provide the VIP clients, who have cooperated with us and give us support for a long term, with more and richer products and technical resources, and greatest assistance for them to make their own ways.

(6) To be the best partner of the enterprises in digital transformation:

The global development is increasingly concerned about intelligent governance, AI integrated with big data, and green energy sustainability. The information security challenges, brought by digital development, are even more prominent. According to the Cost of a Data Breach Report, released by IBM in 2025, per global data breach costs US\$4.44 million, so we can see how important information security is for business operation. Otsuka provides clients with data protection solutions, including e-file encryption management and endpoint communication protection solutions,

and offers them higher-level security and work efficiency during data development. In addition, under the premise of ensuring information security and confidentiality, our cloud-related solutions can provide highly-efficient information transmission channel; even in remote or off-site offices, documents can be shared online, it can offer requisite support in decision-making establishment. In terms of green energy sustainability, we provide e-form visualization solutions, in which we use the mobile devices to fill in forms , or photograph images for identification to directly connect data to the system, completely waive tedious work of filling by hands and manual statistics, and further realize paperless, green-energy and sustainable benefits.

(II) Industry Overview



Source: The MIC

According to the MIC industry definition by Institute for Information Industry, and according to products function and service offering mode, information service and software market can thereby be divided as 1. The main core of information service is to offer customer with basic architecture service, development, commercial process and consultation, software support and hardware maintenance, etc., in order to create value by offering services; 2. Software, on the other hand, is including application software, information security, database and development tool used by business, and game and mobile application for public. Classified by our company’s main service item, which includes selling drawing software, offering complete drawing software system integrate with planning service, technical support and self-R&D customize software. It shall cover information service and software market; therefore, below is the statement of current situation and development of domestic information service and software market:

1. Status and development of information service industry

Revenue and Annual Growth Rate of Information service industry

100 million dollars



Source: Department of Statistics of Ministry of Economic Affairs

In the fourth quarter of 2025, the revenue of computer and information service industry is NT\$190.7 billion by an annual growth rate of 8.3%; the revenue for computer system design service industry was NT\$141.5 billion, increase rate of 11.11%, mainly benefited from accelerated importation of AI applications (including generative AI and AI agent), cloud service and digital governance systems (e.g. API management, cross cloud governance, etc.) by enterprises and public sectors as well as enlarged demands for Industry 4.0 and cross-border operations of major semiconductor companies, which drive growth of demands for system integration, software development and system operation & maintenance outsourcing service. In the meantime, demands for information security compliance and cloud infrastructure continue to warm up, including new information security detection of Prompt Injection Risk, business continuity of data center, technical consultancy, etc.; the revenue of information supply service industry was NT\$49.2 billion, increase rate of 1%, representing a relatively moderate growth rate, which suggested platform operation, data processing, and subscription-model service remained stable; benefited from ongoing input of private and public sectors such as financial & securities companies, banks, insurance companies, motor vehicles office, etc. in cloud, information security and AI application services, growth was driven for revenue of AI products and services of information service providers.

2. Software industry status and development

Traditional computer drawing field can be divided into three basic technologies, model, animation and imaging. The essential of model technique is to construct an accurate object model; the key point of animation technique is to produce simulate physical movement; imaging technique focus on producing simulate computer graphics. Domestic computer drawing software is limited by not mastering in 3D drawing engine and having differentiation of special effect software program library. Develop domestic self-imaging and visual special-effect software element, and align with business to build industry-academia-research cooperation platform, to create talent exchange and engagement should enable us to develop competitive productivity software. According to statistics from the Ministry of Economic Affairs, revenue growth in the information services industry for the most recent fiscal year is as follows:

Unit: 100 million dollars

YEAR	TOTAL		Computer Program design sector		Information service sector	
	AMOUNT	Annual increase ratio	AMOUNT	Annual increase ratio	AMOUNT	Annual increase ratio
2018	3,467	4.3	2,626	3.4	841	7.4
2019	3,804	9.7	2,867	9.2	936	11.3
2020	4,036	6.1	3,054	6.5	981	4.8
2021	4,534	12.4	3,414	11.8	1,120	14.1
2022	5,235	15.5	3,941	15.4	1,294	15.5
2023	5,700	8.9	4,201	6.6	1,499	15.8
2024	6,104	5.7	4,412	4.1	1,692	10.2
2025	6,596	8.1	4,891	10.9	1,705	0.8

Source: Ministry of Economic affairs, Office of statistics.

3. Developing trend of domestic R&D

Due to our company is agent for drawing software relevant products, most of the users are after R&D; therefore, the situation of R&D investment by business can shows the development trend of software industry as well. Furthermore, according to the statistic report of the Statistics Department of the Ministry of Economic Affairs, our research and development expenditure enjoys an annual growth of 7.4% on an average for recent 10 years. Research and development are the main driving force to maintain competitiveness. For recent years, in response to development of emerging technology, the input of our research and development represents a trend of year-by-year growth.



Source: National Science and Technology Council

4. Industry Outlook

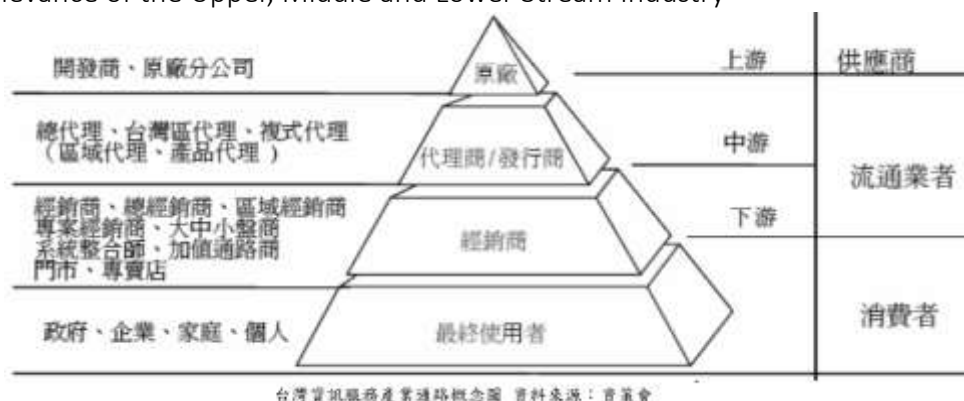
Outlook of noteworthy trends in 2026 information software industry:

- (1) As the development of product technologies is changing day by day, various transformations and innovations are evolving without cease. Layout of emerging applications with potentials in the market will facilitate to drive the mid-and-long-term development. Among those, the transformation development includes information security, digitalization, energy, etc., while the emerging applications cover electric vehicle, network physical technology, net zero carbon emission, green economy, etc.
- (2) Change of E-commerce Sales Model: The sale model of e-commerce will turn from B2C

& B2B2C to D2C (Direct to Customer); namely, the influence of the e-commerce platform and the sales channel will tend to gradually decrease; the future consumption channel will face the consumers more directly and the brand dealer will combine its own marketing channels on the website with the social media, and by way of the D2C model, collect the data of customer behavior and transaction with a purpose of optimizing its own product and service.

- (3) According to the estimation of Market Intelligence & Counseling Institute (MIC) in 2026, the information software industry will maintain stable growth, driven by demand for AI and digital transformation of businesses; as estimated, its market size will continue to be enlarged up to NT\$700 billion or more with an annual growth of 6% to 10%. The focus of industry development turns from traditional system buildup to AI application and industry solutions. Accompanied with mature technology of generative AI and AI agent, business importation moves from the pilot stage to scaled applications, driving simultaneous growth of demands for cloud, edge computing, information security governance, etc. In the meantime, market competition will be directed from single product function toward integration ability; manufacturers must combine AI technology, hardware & software resources, and industry knowledge to provide high value-added total solutions so as to gain growth opportunities brought by AI application landing and digital transformation of industry.
- (4) According to latest estimation of Gartner, driven by AI-driven attacks, cloud migration and compliance requirements, the global information security expenditure will continue to maintain double-digit growth in 2026; the global information security market size is estimated to reach about US\$240 billion with an annual increase of about 12.5%, among which information security software and identity security is the main growth momentum; meanwhile IDC also indicates although growth of terminal IT equipment tends to slow down, information security investment will continue to expand due to improved average protection cost. As a whole, professional institutions generally recognize that in 2026, the information security industry will be driven by “upgrading of AI attack defense” and “adoption of zero trust architecture”; businesses will further increase proportion of expenditure on endpoint protection and cloud security so the industry will maintain a long-term structural growth tendency.
- (5) To respond to the 2050 net zero emission goal in Taiwan, the information software industry has become the core engine for enterprises to promote their competitiveness and sustainability. By virtue of AI and big data drive, predictive maintenance can reduce energy consumption of idle equipment, and with digital twin, production process can be simulated and energy use be optimized. Besides, integration of AI with IoT-developed carbon inventory tool can assist enterprises with promptly monitoring carbon footprint, optimizing energy efficiency, and complying with the international ESG disclosure standards.

5. The Relevance of the Upper, Middle and Lower Stream Industry



Our company is mainly as agent for value-added selling of drawing software, offering relevant technique and system integration, the character of which is the middle-stream industry. With the human technical sources and broad channel, our company sells merchandise directly to general company or by dealers, and provides integrated technical support services.

6. Developing Trend of Product

The global technology development will be boosted by the policy digital transformation and net zero, and the Company's product development trend will also be directed towards this goal.

(1) The extension of 3D Application

At present, CAD and working tools have been developing to a smooth operation of visualize interface and 3D display, which can design a more complicated or with special material product; moreover, it can directly and fast show the designer's thought through the monitor, which breakthrough the problem of learning curve. The guiding technology of smart manufacturing operations applies augmented reality (AR) or virtual reality (VR) to provide the immersive educational training, and uses mixed reality (MR) to offer virtual guide and multi-user distance collaborative operations for the purpose of improving technology and quality of manual production, reducing occurrence of artificial errors, and decreasing reproduction and product damage to prevent loss of cost.

(2) Adjustment and Innovation of System Integration Service

System integration service mainly assists business with information technology to achieve various operation or strategy purposes. Supplier needs to understand the operation direction, strategy needs and solution of businesses in each area, for example, the mobile forms solution, launched by the Company, so they can assist business to make good use of resources. Due to the uncertainty of business transformation and changes of the environment, the growth of consultancy will be higher than system design and construction. However, consultancy, system design and construction companies will still meet with the requirement of business transformation and technology development of innovation and continue to grow.

(3) Development of High-level Drawing and Video Call Software Technology

Drawing and video call software technology have popularized in personal computer, smart portable device, digital television GPS, the smoothness of 3D animation has decided the competitiveness of the devices. With the constant improvement of soft and hardware technology, 3D scanning, modeling software, rendering engine, image computing rule, human-machine interaction software, etc. have becoming an important application in the future; because of the drawing software technology is the core part of both industries, competitive investment of technology has been going around the globe.

7. Market Competition

Our company belongs to 3D CAX/PDM system integration consultancy, and is the only company in Taiwan market who successfully crossed manufacturing and construction industry; we mainly offer our customer with upper-intermediate 3D CAD/CAX software related application solution, technical service and consultation. In addition, in recent year, we incessantly expand new advanced level application business opportunities and develop diversified products as an agent; we also assist customers with incorporating production node information management, integrating information systems, and importing mixed reality and mobile data processes in order to rapidly improve customers' design and

integration competitiveness, and provide related service of information security systems integration and application, which can protect important information such as design and R&D, and become customers' best business partner in their digital transformation. Below is the analysis of product service and the competitive situation that our company's operating scale is facing:

(1) Product Analysis

In terms of solutions for the manufacturing industry, Autodesk PDMC are the bread-winning product of our company, which belong to middle-class 3D CAD drawing R&D integration package software, and offers digital prototyping tools especially designed for manufacturing industry. Industry now values R&D creativity and the time and efficiency of product development, provides with sound 3D modeling environment and powerful solution of productivity improvement, which will bring developing motivation to industry furthermore. Our main domestic competitor is SolidWorks software owned by Groupe Dassault of France.

Our company is the sales agent for high level 3D drawing software, Creo, which is the product of American company parameter technology and has good-growth performance in recent years. This product is most widely used system in Taiwanese computer, communication, consumer electronics industry, which has powerful surface design function. Among them, CAD design solution provides with flexible parallel use of various CAD systems, which enhance design collaboration and significantly strengthen the product development process to make it more efficiently and become easier to support with, and we are looking forward to an optimistic prospect. In addition, Siemens NX product for which our company serves as an agent can offer CAD/CAM/CAE/PLM with most excellent products and solving capability. Our subsidiary, NFD, even expands promotion of simulation analysis and MicRed test instrument and equipment, and thermal properties measurement service. In 2025, the measurement laboratory of the subsidiary, NFD, passes certification of TAF ISO/IEC 17025, and became the first private company which acquired the said certification, which can ensure test process and results meet international standards with high accuracy and traceability so as to provide customers with reliable quality verification basis. Our company realizes our advantages of technique, and seizes the growth opportunity of expanding the business scope. In 2026, we will keep investing manpower and make good use of our strength to increase the product line profit and stabilize our market position.

In the aspect of architectural design, our company agent for Autodesk Engineering Construction Collection, Archicad and Bentley, and is the most popular system among construction industries in the globe; in the green building trend, this product line can provide with green analysis and fulfill the benefit of energy saving and carbon reduction. Besides, offering client with integrating and exploring solutions of 3D plant design and surroundings is another major market promotion of our company. It is predicted that construction market will continuously bring in more benefits for our company this year.

Recently, the Company is also devoted to the market of semiconductor and electronic design industry. We serve as an agent of SIMENS EDA software solutions, provide smarter design process for PCB in order to satisfy needs of hardware design engineers and small work teams.

From 3D drawing software developing to date, we can find the functional commonality of it, and if we are taking a comprehensive comparison, we still can find their pros and cons. However, different industry attributes will depend on the product

needs to choose the suitable software. Although every software has its own field, clients highly valued the educational training and online consultation services after installation of 3D drawing software implementation. Therefore, clients' buying this software doesn't mean they can operate successfully and meet their needs. To conclude, user choose different software depends on their requirement, besides selling software, the most important thing is to provide clients with consultation and educational training services, and actively assist clients with conducting customized development, based on their needs; therefore, our product still has a great advantage of expanding market.

(2) Analysis of Company's Operating Scale

According to the current status of Taiwan, there's around ten companies who sell CAD/CAX/PDM, which normally is small company with less than 20 staff, and with incomplete product line, they usually sell single product of CAD, CAM or CAE, not like Otsuka who provide with complete solution of CAD/CAX/PDM, the market coverage includes manufacturing, construction Industry, multimedia, government, automotive electronics industry and semiconductor industry, and establish a complete provincial marketing network with more than 200 staff of marketing, technical service team and several educational training centers around Taiwan. Besides, breaking into this market needs to equip with professional Know-How; Otsuka has been running business in Taiwan for more than 30 years, the business reputation and technical skills it established has staying ahead of its competitors; moreover, the high competitive threshold it built is hard to surpass for other companies. However, the important thing is that we value customer service greatly, which will need to invest more in employee training and service-support system and have other competitors fall far behind. The cultivation of product engineers and sales person is based on software operation to offering solution to actual industry. A person equipped with marketing or technical service capability has at least 3 years of accumulated experience and practice; currently, approximately 90 technical or support personnel of OITC are teams of long-term training and with actual case experiences, which is not for general company to compete with, this is the core value of our company in drawing software market as well. Moreover, the juridical person of the company, OITC, is one of the top CAD/CAM system integrators around the globe; its mastery toward business pulse, integrating efficiency of operating management, and the prediction of future IT industry developing trend are the advance and accurate benchmark among the industries.

Therefore, under our company's effort and with the assistance of Otsuka's business experience; examining domestic and future Chinese market, Otsuka definitely has the strength of market expansion and willing to take any business challenges.

(III) Technology and R&D Overview:

The investment of R&D cost and successfully developed technology or products in recent years and as of the annual report printing date.

1. The R&D investing cost in recent years and as of the annual report printing date

Unit: Expressed in thousands of NTD

Year	2025	2026 As of 31 st , March (Note)
R&D Cost	67,750	23,807
Operating Revenue	2,433,415	682,437
R&D Cost to revenue ratio	2.78%	3.49%

Note: This data is settled by the company.

2. Successfully developed technology or product

Our company has years of core technology of CAD/CAM integrated application, we utilize this technical advantage to develop App mobile business of 3D mobile lightweight technology, and had successfully developed 3D product interactive control, animation display of 3D cutting machine, virtual tour of 3D actual disassembly and 3D product optional accessories specification, which can actually apply to App modules function of marketing business procedure, and assist equipment manufacturer to transfer marketing mode to a more efficient 3D visualize creative mobile business and after service mode.

In 2025, the Company also undertook upgrading of the self-developed software, HyperPDM, to satisfy customers' needs; besides, we improved performance in terms of the overall electronic cabinet file transmission framework and software display interfaces.

(IV) Long and short-term business development plans

We have been focusing on business development since the establishment of our company, in order to meet with the business developing trend and the changeable domestic, foreign business environment; we adjust our system by long and short-term plan to increase overall competitiveness. The long and short-term plans are as follows:

1. In the aspect of agent for software

(1) Short-term plan:

- A. Strengthen our customer service and focus on offering fast design module to meet the existing clients' needs, and to improve its design procedure and efficiency, by that we can increase the value of our technical consultation and customer loyalty and increase our income.
- B. Expand clients' needs, and play a role of their strategic partner, when they face challenges of the global net zero transformation and digital innovation, to help them understand their needs, which we will satisfy, and collaborate each other to create a win-win situation.
- C. Training professional marketing and technical support consultation actively, so that we can provide a completed and integrated customer service.
- D. Moving toward the One Stop Solution Provider business promotion of industrial design, manufacturing, marketing and service, not only strengthen the agent product line, but also understand the future needs of the industry.

(2) Long-term plan:

- A. Integrate business internal information system, connect with customer needs and automatic supplying and marketing function; by service-oriented planning system procedure, we can lay the foundation for business growth.
- B. Moving toward improving the development speed of customer products, offering comprehensive solution for industry and technical support service, assists customer with innovative product development and increasing launch efficiency, and developing marketing scale to VR/AR development. By the long-term technical advantages in manufacturing, we develop mobile business application solution, offering high-efficient marketing source management tool and assist customer to strengthen their profitable business mode of mobile business service.

2. Self-R&D products

(1) Hyper PDM

- A. Cooperate with OS system and CAD version upgrade, constantly support the stable operation and improve performance of related function integration.
- B. Provide the API and Addin extended functions to assist enterprises with integrating related system by way of project development.

(2) CAD Add-in Toolkit:

The company transfers the experience of CAD customized project development to a variety of design tools, which can expedite CAD and promote efficiency, and meanwhile support the customers in use of each kind of CAD system. In addition, the electrode wizard Otsuka develops on NX can facilitate users to easily design and operate electrodes, and make discharge processing more efficient, precise and reliable. Mold Flow of CAE is used in flow situation of simulated plastic in molds, and speed & pressure distribution of filling molds, etc. The Bridge kit Otsuka develops on Mold Flow can automatically access CAE analysis results, rapidly generate various tuning parameters, and ensure stability and product quality during the filling process.

3. Marketing and developing strategies:

(1) Short-term plan:

- A. Actively explore new CAX high level application business market, and increase market share and repurchase rate by improving customer satisfaction; while strengthen the exploration toward the demand of cloud, enterprise digital transformation, information security and metaverse applied product and mobile device solution.
- B. Overseas sales locations, actively build marketing and customer service access into local market to find new clients, and offering immediate customer service.
- C. Actively find new clients and explore the advanced needs of current clients through Cloud Computing Business Department, and help with the marketing of digital transformation business.

(2) Long-term plan:

To build a system-integrated consultancy which “To be the best partner of the enterprises in digital transformation”. Provide various industries with complete system implementation, strengthen the exclusive characteristic, and improve consulting performance. Enable our clients to have R&D competitiveness, marketing uniqueness and reliable mobile service capability, to create a triple win for the company, clients and suppliers.

4. Business scale development

(1) Short-term plan:

- A. Upgrade performance of internal ERP, combine the existing CRM framework to improve the concatenation function, improve and strengthen internal system operation to enhance client relationship management and case-tracking efficiency.
- B. Continuous implementation of internal control, audit and budget management to enhance business efficiency.

(2) Long-term plan:

Promote internationalized idea and enhance business managing capability, actively cultivate internationalized talents and moving toward the goal of international corporations.

5. Financial planning

- (1) Strengthen risk control in a short term, to serve clients with stable, high-efficient and flexible idea.
- (2) Make good use of domestic capital market and foreign financial market tool in a long term, and expand the landscape of business globalization.

II. Market and Sales Overview

(I) Market analysis

1. Analysis of sales (offering) areas of main products (service)

Unit: Expressed in thousands of NTD

Item \ Year		2024		2025	
		Amount	%	Amount	%
Domestic sales	Taiwan	1,973,822	93.85%	2,286,739	93.97%
	China	125,942	5.99%	141,615	5.82%
Export sales	Asia	1,130	0.05%	2,403	0.10%
	America	2,287	0.11%	172	0.01%
total		2,103,181	100.00%	2,433,415	100.00%

2. Market share, future supply and demand situation and growth of market

(1) 3D market share

Our company is an agent for Autodesk, which is the manufacturer of computer graphics software CAD/CAM/CAE/PDM. According to the Department of Statistics, the revenue of Taiwanese computer and information service industry is around 659.6 billion in 2025, due to various kinds of products of information service industry, the purpose of them is different as well. It is hard to evaluate the status of each software market because of the lack of objective statistic information evaluation. However, our company has been focusing on this industry for so many years, we have constantly accumulated professional knowledge to improve the depth and breadth of customer service; moreover, continuous growth of revenue shows a certain market status of the company's products agent.

(2) Supply and demand status and growth of future market

2D drawing software AutoCAD, which belongs to Autodesk software company, has the highest software market share globally, even exceeds 90% of market share especially in many areas. In response to rapid changes in the industry landscape, emerging application markets such as mobile applications, cloud computing, artificial intelligence, and big data continue to expand. In addition, as companies advance toward smart development and actively pursue digital transformation, sales momentum in the software design industry is expected to strengthen.

3. Competitive Niche

(1) Has a complete CAD/CAX/PDM integrated marketing, series products of CAD/IT government educational business sales and multiple marketing channels:

Our company has many platforms of marketing channels, besides construction and manufacturing of domestic sales, it also expands to dealers, SME and personal users; moreover, our company has a complete manufacturing mechanical automation, construction BIM and multimedia VR/AR solutions, including from conception assembly design, mechanism design, manufacture, assembly test to maintenance and display; all of which have offering equivalent solutions for software and construction, satisfying customer need with one-stop shopping from infrastructure software and engineering information management to business source planning software products. As for operating scale, our company is one of the biggest CAX system integration companies in Taiwan, if the business operation is affected by external environment, it is a relative competitive advantage for a big-scale company. Our company holds the spirit of "To be the best partner of the enterprises in digital transformation", continuously developing in domestic market, expand market share and create customer need to increase the revenue streams; interact with OEM actively and

establish indicative customers as our main product strategy and market goals.

(2) Professional service team and training center

Our company always values customer service, and possesses rich experience of salesperson, with professional technique and consultant to become a strong service team. Around 80% of personnel of our company are sales consultant, product support and project consultant. Besides providing customer with solution according to their needs, we also offer complete online customized implementation service in the meantime.

In order to provide customer with software implementation system to improve performance, create and promote future business opportunity of agent product line, our company has training center located in Taipei, Hsinchu, Taichung, Tainan and Kaohsiung. Take the software OEM training information as first draft, and programmed materials by ourselves; lectured by OEM software technical training certificated instructor, offering various lessons and CAD technical support information lesson.

(3) R&D of value-added product line, high benefit for future market

Our company has more than 30 years' experience in CAD/CAX/PDM integrated marketing, we know more about customer's problems and demands during the process of cooperation between sales, technical support team and customer's salesperson. By agent for famous drawing software of foreign company, we make up for the insufficient function of original drawing software while marketing, and self-developed the plug-in of Autodesk. In order to meet with industry requirement of ERP/PDM system integration in recent years, technical team has offering complete consultation for the database managements and applications. Our PDM product especially focuses on domestic SME's demand of customized small-volume production of multiple types of products, which will get closer to customer needs. With the young, impulsive and rich creativity characteristic we possess, it is more likely for us to meet the ever-changeable software industry, grasp the market pulsation and constant innovation to gain favor from business.

(4) The overall corporation development and positive synergy of supply

Our company's main shareholder Otsuka, is a famous company in Japan which has information system integration, CAD/CAM project solution and provides with service and channel support. Otsuka not only provides with related industry operating suggestion and instruction, but also has a long-term relationship of production-marketing cooperation with our main supplier. Besides our agent products Autodesk, PTC and Siemens have good performance, we grow with clients and suppliers for many years, and become the biggest system integrator of CAD/CAE/CAID/IT in Taiwan; moreover, we are the authorized agent and OEM certified training center, our new R&D products can quickly gain priority agency. Under the motivation of sustainable operation, and good operating performance of stabilized supply and marketing synergy, enable our source of supply to be more stable, and have a positive image of agent for excellent brands in sales market as well.

4. Advantages and disadvantages of development prospects and solutions

(1) Advantages

A. Agent for brand products that meets the needs of market pulsation, gain favor from market.

As the constant development of Taiwanese industry and work hard to cultivate markets, we still have relative room for development from the aspect of current market share of our company.

B. Complete before and after sales service, provide with full service of Total Solution.

Our company provides suppliers with immediacy market needs, and assists clients to solve technical problems quickly by professional technical R&D and supporting capability. With professional technical support, project consultation and R&D team to assist clients in completed the overall design software purchase project by the most cost-effective method, and offering exclusive Total Solution by customized mode. Therefore, our company has cultivated good cooperative relationship with suppliers and clients.

C. Equip with the foundation of mainland China and overseas market exploration.

The scale of information service and software market in China is still the important growth motivation for global IT market. In addition, Chinese business's average information and communication technology budget in the proportion of business revenue is relatively low when compared with the globe; that means there's a relative room for market growth. Therefore, by duplicated Taiwanese experience as prerequisite to actively explore the market in east and south China, and explore benchmark supplier by new agent for niche product; interact with supplier actively and establish indicative customers as main product strategy and market goal.

D. We have strong R&D team which is close to customer needs, and grasp the core competitiveness of self R&D graphic peripheral software.

(2) Disadvantages and solutions

A. Limited scale of domestic market, price war with competitors

Taiwan has a small scale of information service market, with quite mature development and constant manufacturing offshoring, and due to cutting information cost from government annually, there's a fierce price war.

Solutions:

In order to expand domestic market and increase revenue, the Company never stops to develop and provide customers with integration service of diversified products, high value-added after-sales service and technical support. We continue cultivating domestic market; by offering customers with value co-creation capability to create customer needs and increase revenue.

B. Expand overseas market, gaining resources will be a hard slog

Compare to international industry, the scale of Taiwanese industry is relatively small and has limited access to sources, it is not easy to collect information of overseas market as well.

Solutions:

Cross-selling to overseas market and develop information service in specific areas through overseas company subsidiaries, and strengthen team capabilities.

C. International industry enters the market segmentation of SME

Benefited from cloud technology, international brand industry can now have direct access to customer, and offering software and service to SME by cloud. This strategy is undoubtedly invading the survival space of our company, which will make the operating more difficult.

Solutions:

a. Actively fight for new product agent, by maintaining multiple brands to lower the proportion of business outsourcing, and maintain our gross profit ratio.

b. Inspect self-advantages and all the complementary assets to gain a foothold in industry and develop toward specialization.

c. Continue to cultivate the technical service team, utilize consultants' service and technical support to create greatest benefits for clients, and upgrade the Corporation's overall value.

Our company is a professional technical type of channel firm, who is a professional computer graphics, industrial design software system service, equip with high integrated manufacturing and industrial design solutions capability, and exploring future core peripheral software products technique oriented company. We mainly agent for core technology products with high gross profit and strong competitiveness, with our strong marketing consultation team to increase customer needs toward product specification, and avoiding price war. By separating market positioning and competitive advantages from competitors, we can gain higher profit in the meantime.

(II) Important purpose and production process of main products

1. Main product and its purpose

Product name	Purpose
Computer Graphics Software	1.CAID: CA industrial design software, appearance design of 3D product. Innovative way of design helps business to reach excellent design standard, and brings rich profits. 2.CAD: Computer Aided Design software: includes 3D design software for machinery purpose, pipe fitting equipment, circuit layout and civil construction. 3.CAE: Computer-Aided Engineering software: Through engineering analysis software, we can design 3D mechanical structure while evaluating materials, physical property and mechanics factors, and proceed with mechanical engineering analysis to produce data as the reference of design improvement or reinforcement, such as heat-flow electronic heat dissipation solution. 4.CAM: Computer-aided manufacturing software: From the components of front-end 3D CAD design, by CAM automatic toolpath to further control machining center and reach the precise and speedy purpose, and achieve low conversion cost and high dimensional accuracy. 5.AEC: Architectural Engineering &Construction: Combine with power and scale, visualize and documenting of BIM, this product line can provide mainstream benefits with optimization, cost control and sustainable development. 6.EDA: Electronic design automation software: Make use of computer software tools to assist in automation of IC design with a view to increasing design efficiency, reducing error rate, and shortening design time. 7.Media entertainment solutions: 3D modeling and professional animation tools, includes Maya, 3Ds MAX, Unity series products, which enable artist to present creative concept by fast and creative toolset.
Product Information management software	1.PDM: Applied to related information of organization, access and manage all manufacturing products and product life cycle, enable engineers from every level clearly understand the relevance and hierarchical structure of various types of information. 2.i-Reporter: Management platform solutions of Mobile inspection and collection of statistical reports

2. Manufacturing process: Our company is the import agent of our main products, so we do not have a manufacturing process; the manufacturing of self-R&D HyperPDM is software tool, therefore, we do not have the process compare to general manufacturing.

(III) Main raw materials supply status

Raw materials, components or Outsourcing items	Name of Manufacturer	Supply status
Computer Graphics CAD/CAM/CAX PDM / i-Reporter	Synnex (purchase Autodesk products), PTC, Siemens, CIMTOPS、GRAPHISOFT	stable

(IV) Suppliers (clients) name and its procurement (sales) amount and ratio, of which the procurement (sales) amounts account for more than 10% over any year of the last two years and the variation reasons.

1. Main suppliers information over last two years:

Unit: Expressed in thousands of NTD

Item	2024				2025			
	Name	Amount	Annual-net purchase ratio [%]	Relationship with issuer	Name	Amount	Annual-net purchase ratio [%]	Relationship with issuer
1	Synnex	1,008,255	61.85	NA	Synnex	898,561	54.25	NA
2	Siemens	252,899	15.51	NA	Siemens	260,231	15.71	NA
3	Others	368,898	22.63	NA	Others	497,555	30.04	NA
	Net purchases	1,630,051	100.00	-	Net purchases	1,656,347	100.00	-

Note 1: Our company is the product agent of 3D drawing software.

Note 2: As of the printing date of the Annual Report, the financial report for Q1 of 2026 has not been audited, certified or reviewed by the CPAs.

Due to customer demand, the Company procures drafting software, including Autodesk and NX, from Synnex Technology International Corp. and Siemens. As customer demand fluctuates, purchase amounts vary accordingly; however, with the growth in operating revenue, overall purchase amounts have increased year by year. There have been no significant changes in the Company's supplier base in recent years.

2. Main sales customers information over last two years:

Unit: Expressed in thousands of NTD

Item	2024				2025			
	Name	Amount	Annual-net sale ratio [%]	Relationship with issuer	Name	Amount	Annual-net sale ratio [%]	Relationship with issuer
1	Delta Electronics	113,938	5.42	NA	Delta Electronics	86,661	3.56	NA
2	Hon Hai Precision	61,022	2.90	NA	NCSIST	46,891	1.93	NA
3	NCSIST	48,422	2.30	NA	Hon Hai Precision	42,685	1.75	NA
4	Others	1,879,799	89.38	NA	Others	2,257,178	92.76	NA
	Net sales	2,103,181	100.00	-	Net sales	2,433,415	100.00	-

Note: As of the annual report printing date, the financial report for Q1 of 2026 has not been audited, certified or reviewed by the CPAs.

Among the sales customers of our company over last two years, such as Delta Electronics, Hon Hai Precision and NCSIST are the customers of graphics software for the system upgrade to meet needs of business development, or project procurement.

III. The number of employees for the two most recent fiscal years and up to Quarter 1 of 2026, their average years of service, average ages and education levels:

Year		2024	2025	2026.3.31
Staff number	Supervisor	47	51	51
	General	156	162	165
	Total	203	213	216
Average age		38.3	39.14	39
Average seniority		7.11	6.86	6.87
Ratio of educational attainment	PhD	—	0.47%	0.46%
	Master's	15.76%	18.78%	18.52%
	University	81.77%	65.73%	63.43%
	High school	2.46%	15.02%	17.59%
	Less than high school	—	—	—

IV. Environmental expenditure information

The company is not the manufacturing, so it is not applicable to the subject. There is no loss incurred from polluting the environment, so the amount of loss in the future cannot be estimated.

V. Labor relations

(I) The implementation status of every employee welfare measures, self-study, training, retirement system, agreements between labor and employee interests maintenance:

1. Employee welfare measures and the implementation status

Our company highly values employee welfare, according to Employees' Welfare Funds Act and established the Organization of Employees' Welfare Committee to conduct employees' welfare matters, followed by regulation of contribute welfare funds according to monthly revenue, salary and sell rejects. In addition, as follows are the welfares our employees have:

- (1) Bonus system: In addition to the monthly sales bonus, the company will issue quarterly bonus, half year dividend, season-end & year-end bonus and employee bonus depends on state of operation. As for employees with five or more years of employment, the company will issue longevity bonus and paid leave for employee to take time off for family trip or recharge; when employee with ten or more years of employment resign from job, company will issue pension to show appreciation to employee.
- (2) Welfare activities: Provides various kinds of welfare measures, which includes wedding and death subsidy, childbirth subsidy, dragon boat festival/mid-autumn festival/birthday cash gifts, hospital allowance, clubs & activities, year-end party, domestic/foreign travel, holidays which are better than those as regulated in the Labor Standards Act, blind massage, car purchase allowance for specific position and employee children's education scholarship, parking subsidy and promotion of special contract shops on an irregular basis.
- (3) Work-life schedule: In addition to leaves given in accordance with the "Labor Standards Act", and the "Act of Gender Equality in Employment", one day of birthday leave will be provided on the month of birthday; in the meantime, flexible attendance system is implemented, so that employees will have more flexibility and autonomy in the arrangement of leaves and family care time at home.
- (4) Insurance: According to the law, employees are insured with labor insurance, health insurance and withdraw 6% of labor pension on the first day of employment, and insured all employee with group insurance, includes life insurance, casualty insurance, hospital insurance, cancer insurance and personal injury insurance; additional

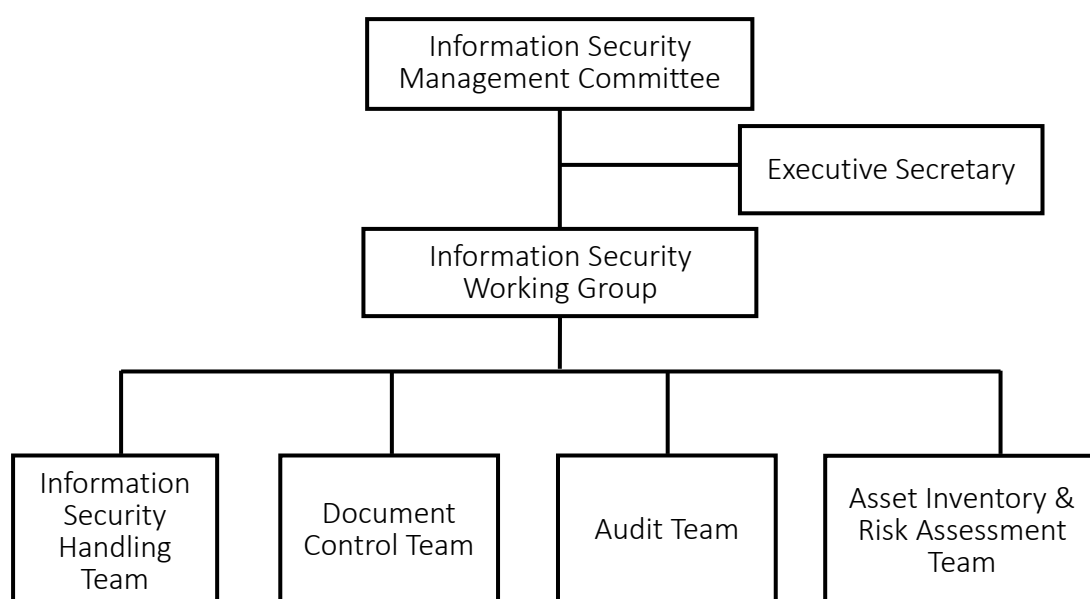
- business travel accident insurance for employee who needs to go on business trip frequently, to increase the assurance of employees' family.
- (5) Educational training: provides perfect new employee orientation and on-the-job training, and holds professional training, supervisor training and employee training annually on a regular basis.
 - (6) Health examination: holds employees' health examination every two years, and offering half-day paid leave for employee to receive examination in the special contract hospital.
 - (7) Stock ownership trust: offers senior employee the preferential shareholding opportunity and bonus issue.
2. Implementation status of further study and training
- Arranging courses by orientation training, assisting new employee to understand the positioning and future development of the company. Professional internal training will be hold irregularly, enable employee to receive new information of professional skills and enhance the capability of business promotion and R&D. Moreover, we focus on on-the-job training, each department will arrange suitable educational training lessons depends on the actual needs, and establish training center, TMS online learning system to offer employee a diversified and convenient learning platform; or depends on the needs of each professional competence course, and participating in lessons held by training institutes to improve employees' professional competencies.
3. Implement state of retirement system
- (1) Our company has established Workers' Retirement Fund Supervisory Committee, and enacted Organic Law of Committees and Regulations for Retirement. In order to guarantee the retirement right of employee in old system, even if the retirement preparation fund has reached over annual safety line, we will still follow the Labor Standard Law to withdraw 2% of labor pension monthly from employees' gross salary to the pension account of Bank of Taiwan, and do not have end of withdrawal plan. No employees covered under the old pension system submitted retirement applications during the current year.
 - (2) From July 1st 1995, the company has enacted the pension system, according to Labor Pension Statutes, and withdraws 6% of labor pension according to insured salary monthly to employees' personal account of Bureau of Labor Insurance.
 - (3) The company has enacted Regulations for Preferential Retirement on May 11th 2017, which enable employees with 20 or more years of seniority or 15 or more years of seniority and is above 50 years old to actively apply for preferential retirement depends on their career guidance, physical and mental health and family needs.
 - (4) The Company established the "Committee of Reemployment of Retired Employees" for the purpose of making good use of professional human resources, and meanwhile concurrently considering the retirement life care of those employees reaching mandatory retirement age; we take practical actions to respond to needs of the aging society, and fulfill corporate social responsibility.
4. Protocols between labor relations and state of employees' right and interest maintenance:
- (1) The labor relations of our company is harmonious, labor dispute has never happened before. We highly value two-way communication in order to maintain good labor relations; therefore, we do not have any significant labor dispute happened before.
 - (2) Our company has complete regulation of personnel management, which has specified related rights and obligations and welfare measures, and has review the content on a regular basis to protect employees' right.

- (II) Recent years and as of the annual report printing date, suffer losses from labor dispute, and estimated amount and measures for the possibility of happening at present or in the future:
NA.

VI. Cyber Security Management

- (I) Specify the cyber security risk management framework, the cyber security policy, the concrete management project and the resources input in the cyber security management:

1. The information security management committee is composed of four work teams in accordance with the work items with a manpower size of 5 persons.



2. Information Security Policy Management Objective

- (1) When executing business, all segments of the Company must comply with the relevant regulations of the government (such as the Patent Act, the Copyright Act, the Personal Data Protection Act, the Enforcement Rules of the Personal Data Protection Act, etc.)
- (2) Regularly conduct business-related information security educational training, and publicize information security policies and relevant implementation regulations.
- (3) Establish physical and environmental safety protection measures for the computer room, and carry out regular related maintenance.
- (4) Explicitly regulate the access right of information systems, network service, and sensitive information to prevent unauthorized access.
- (5) Establish operational processes for information system acquisition, development, and maintenance, and clearly stipulate the relevant basis to be complied with in system development and outsourcing. Information security issues should be incorporated into system systems or service before buildup or introduction in order to prevent any conditions of endangering system security.
- (6) Lay out the business continuity plan of information security with practical drills to ensure that the Company can continue to operate its business in the event of emergency.
- (7) All personnel of the Company are liable for maintaining information security, and should understand and abide by relevant information security management regulations, and do well in their job duties.

3. Specific Management Plan and Regular implementation items:

- (1) Carry out regular information assets checks each year, and conduct information assets risk assessment.
 - (2) Conduct regular internal and external audit of information system each year to ensure the operation status of the information security management mechanism.
 - (3) Employ external professional consultants to provide professional service in order to conduct overall information security checks as the basis for advanced information security reinforcement.
 - (4) Track information on iThome, an Information Security Daily, each day to stay updated with the real-time cyber threat intelligence.
 - (5) Carry out vulnerability scanning in terms of core systems to prevent in advance and avoid cyberattacks due to system vulnerabilities.
4. In order to maintain rights of customers, shareholders, and the company, and to implement personal information protection and emphasis on privacy rights, in addition to appointing the chief information security officer and adequate information security personnel, the Company also obtains, at the same time, the ISO/IEC 27001:2022 information security management system certificate, certified by the British Standards Institution (BSI), and the members of the Company's information center comprises the information security management committee, in charge of managing information security system and operation of related business. It is the responsibility and obligation of the company and all employees to ensure all personal data—including but not limited to that of customers, suppliers, and employees—is collected, processed, utilized, stored, and deleted, etc. in compliance with relevant regulations to prevent data leakage due to mismanagement or infringement of private information, so as to jointly establish and maintain a safe information and communication operation environment, and make information security a part of business culture.
- (II) Specify the loss the company suffers from the significant cyber security events, the possible impact and the response measures in the recent year and as of the date of publication of the annual report: None.

VII. Important contract

At present, supply and marketing contract, technical cooperation contract, engineering contract, long-term loan contract and other critical contracts which will affect shareholders' right and interest are still under effective duration or expiration in recent years.

Contract characterization	Party	Date of contract	Main content	Restrictive covenants
Agency agreement (augmentation of distribution agreement)	Autodesk Asia Pte Ltd.	2018.11.27 to date	Autodesk agency Contract of related products	NA
Agency agreement	SIEMENS	2017.01.02 to date	Siemens agency Contract of related products	NA
Agency agreement	Parametric Technology PTC	2021.07.01 to date	PTC agency Contract of related products	NA

V. Review and analysis of financial status and business results and risk issues

I. Financial status

(I) Comparative analysis chart of financial status

Unit: Expressed in thousands of NTD

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	1,384,438	1,397,593	(13,155)	(0.94)
Fixed assets	33,442	33,992	(550)	(1.62)
Other assets	115,636	166,459	(50,823)	(30.53)
Total assets	1,533,516	1,598,044	(64,528)	(4.04)
Current liabilities	411,275	548,960	(137,685)	(25.08)
Other liabilities	32,447	45,439	(12,992)	(28.59)
Total liabilities	443,722	594,399	(150,677)	(25.35)
Share capital	170,970	170,970	—	—
Capital surplus	68,813	68,813	—	—
Retained earnings	855,581	770,272	85,309	11.08
Cumulative translation adjustment	(5,570)	(6,410)	840	(13.10)
Non-control equity	—	—	—	—
Total stockholders' equity	1,089,794	1,003,645	86,149	8.58

(II) The main reasons, impact and solution for future of significant change toward company's assets, liabilities and stockholders' equity over past two years (of which pre and post variation reach above 20%, and the amount reach 10 million NTD) is stated as below:

1. Other assets decreased by NT\$50,823 thousand, a decrease of about 30.53% compared with the previous period. The main reason is decrease of financial assets at amortized cost – non-current by NT\$20,000 thousand, and decrease of long-term notes and accounts receivable by NT\$17,683 thousand, which is both classified as changes in reclassification of current portion of non-current assets to current assets.
2. Current liabilities decreased by NT\$137,685 thousand, a decrease of about 25.08% compared with the previous period. The main reason is decrease of accounts payable by NT\$152,116 thousand, which is due to higher amount of orders at the end of previous period.
3. Other liabilities decreased by NT\$12,992 thousand, a decrease of about 28.59% compared with the previous period. The main reason is decrease of non-current lease liabilities by NT\$15,550 thousand, which is because part of lease expired within one year but has not been renewed.

(III) Impact from changes of financial status for the last two financial years: There is no significant impact on the financial status.

(IV) Future response plan: Not applicable.

II. Financial performance

(I) Comparative analysis chart of financial performance

Unit: Expressed in thousands of NTD

Item \ Year	2025	2024	Increase(decrease) amount	Increase and decrease ratio%
Net operating revenue	2,433,415	2,103,181	330,234	15.70
Operating cost	1,737,780	1,477,654	260,126	17.60
Gross profit	695,635	625,527	70,108	11.21
Operating expenses	395,541	353,430	42,111	11.91
Operating profit	300,094	272,097	27,997	10.29
Non-operating revenue and expense	1,516	6,260	(4,744)	(75.78)
Pre-tax income	301,610	278,357	23,253	8.35
Tax income (expense)	(63,110)	(56,470)	(6,640)	11.76
Net income	238,500	221,887	16,613	7.49

(II) Increase and decrease ratio analysis over last two years:

1. The net operating revenue increased mainly due to increase in the ordering amount.
2. The operating cost increased mainly due to the increase in the net operating revenue in 2025.
3. The gross profit increased mainly due to the increase in the net operating revenue in 2025.
4. The operating expenses increased mainly due to the increase in expense of promotion, research and development.
5. The operating profit increased mainly due to the increase in the Gross profit.
6. The non-operating revenue and expense increased mainly due to the increase in the other gain.
7. The pre-tax income increased due to the increase in the operating profit.
8. The income tax increased due to the increase in the pre-tax net profit.

(III) Expected sale amount and its basis, the possible impact and solution for future financial business of the company:

Our company will still continue to develop in the professional drawing software industry in the future. Our business unit has sales forecast based on predicted sales amount of existing products to offer customer with complete and various solution and consultation. We are expecting to invest in professional business service and under the support of OEM proxy authorization, it is estimated that the sales volume can continue to grow in 2026; moreover, under the growth of business, the financial structure of the company will maintain a long-term stable development.

III. Cash Flow

(I) Liquidity analysis over last two years:

Item	Cash inflows (outflows)		Increase (decrease) variation	
	2025	2024	amount	%
Operating activities	222,496	227,946	(5,450)	(2.39)
Investment activities	(5,958)	(17,128)	11,170	65.21
Financing activities	(170,488)	(152,271)	(18,217)	(11.96)
Exchange influence	1,102	5,830	(4,728)	(81.10)

Variation of increase/decrease proportion statement:

1. Cash inflows from operating activities was NT222,496 thousand, which decreased in NT\$5,450 thousand compared to the last period. It was due to payment of the income tax.
2. Cash outflows from investment activities was NT\$5.958 thousand, which increased in NT\$11,170 thousand compared to the last period, mainly due to acquisition of property, plant and equipment in higher cost than that in the last period as well as decrease of guarantee deposits paid in this period.
3. Cash outflows from financing activities was NT\$170,488 thousand, which increased in NT\$18,217 thousand compared to the last period, due to the increase of the cash dividend distribution in this period.
4. Exchange influence is affected by changes in foreign exchange rate of RMB.

(II) The improvement plan of liquidity shortages: Do not have the problem on current period.

(III) Cash liquidity analysis of next year

Unit: Expressed in thousands of NTD

Cash balance at beginning of year	Net cash flows from operating activities throughout the year	Net cash flows from other activities throughout the year	Cash surplus (shortfall) amount	Measures of remediation for cash shortfall	
				Investment plan	Financial plan
709,548	183,814	(185,969)	707,393	—	—

1. Cash flows analysis of this year

(1) It is predicted that the net cash flows from operating activities will increase this year, this is due to the estimated profit of 2026, so the cash from operating activities will increase in 2026.

(2) It is predicted that the cash will outflow from other activities this year, this is due to the estimated procurement of fixed assets and issue cash dividends.

2. Measures of remediation for estimated cash shortfall and liquidity analysis: NA.

IV. Impact of major capital expenditure on the financial status during the most recent fiscal year:

No important capital expenditure in 2025.

V. Investment policy for the most recent fiscal year, the main reasons for the profits or losses, improvement plans, and investment plans for the coming year:

(I) Investment policy

The company emphasize strategic investment, long-term hold, focus on carrying out the economic situation of invested business at any time, and analyze investment effectiveness for the benefit of follow-up assessment on post investment management for decision authorities.

(II) Reinvestment profit or loss situation

2025.12. 31 Unit: Expressed in thousands of NTD

Reinvestment business	Amount	Main reason of profit or loss			Improvement plan
		Current profit and loss	Investment interest recognition of current period	Statement	
Otsuka Information Technology Limited	129,517	6,535	6,535	Third place investment company Taiwan.	Reinforce niche product sales with high added value, continue developing related
Otsuka Software Trading (Dong Guan) Limited.	50,288	481	481		

Reinvestment business	Amount	Main reason of profit or loss			Improvement plan
		Current profit and loss	Investment interest recognition of current period	Statement	
OITC Information Technology (Shang Hai) Limited.	81,718	6,054	6,054		business.
EFD CORPORATION	130,000	14,925	15,100	The company of domestic investment.	

(III) Investment plan for the coming year:

Aiming at the stable development and strategy, this Company will deliberately evaluate the investment synergy and undertake the investment plans in compliance with the relevant regulations.

VI. Analysis and assessment of risk issues during the most recent fiscal year, up to the date of publication of the annual report.

(I) The impact and future measures of company's profit and loss from interest rate, changes in foreign exchange rates and inflation

1. Risk of interest rate variation

Unit: Expressed in thousands of NTD

Item \ Year	2025	2026 as of 31st March (Note)
Interest income	5,114	697
Interest expense	830	240
Net operating revenue	2,433,415	682,437
(Interest expense- interest income)/Net operating revenue	(0.18%)	(0.07%)

Note: This data is settled by the company.

Policy and solution:

- (1) In the aspect of interest rate, our company still take domestic or foreign economic research institution and bank research report for references, in the convenience of grasping future trend of interest rate, and keep an unimpeded contact access with correspondent bank to fight for better loan conditions.
- (2) Solidify financial planning of the company, utilize every financial instrument effectively and offer the related financial & investment information.
- (3) In the future, our company will still be based on conservatism principle, take safe and reasonable revenue as consideration, and the fund of the company will be deposited in financial institutions with good credits.

2. Risk of changes in foreign exchange rates

Unit: Expressed in thousands of NTD

Item \ Year	2025	2026 as of 31st March (Note)
Net exchange gains or losses	(3,356)	246
Net operating revenue	2,433,415	682,437
Net exchange gains or losses/ net operating revenue	(0.14%)	0.04%

Note: This data is settled by the company.

Policy and solution:

- (1) Our company collect change in exchange rate information at any time to judge its situation, and to take hedging risk operation, so we can avoid the risk of change in exchange rate in order to decrease its adverse Impact on the company's income (loss).
 - (2) The company's receivable and partial payables are mainly denominated in NTD; therefore, the exchange rate risk affected by exchange rate fluctuation is relatively low. However, as for direct imports, due to the fact that the payment is denominated in USD or Japanese Yen, we purchase partial inventory to avoid the risk of foreign currency fluctuation.
3. Inflation risk
- The monetary policy of every economic power is well-controlled currently, and there's no inflation issue of domestic cost of living. Our company will maintain good interactive relationship with suppliers and customers in the future, which enable the sales price to adjust flexibly when fluctuating with the market, by that we can lower the impact of inflation variation.
- (II) Main reasons and future measures of high risk, high leverage investment, lending of capital to others, endorsements and guarantees and policy, profit or loss of derivative trading:
1. High risk and high leverage investment status
Our company do not have engaged in any high risk, high leverage investment.
 2. Lending of capital to others and endorsements and guarantees status
The company has enacted "The procedures for acquisition and disposal of assets", "The procedures for lending of capital to others", "The procedures for endorsements and guarantees", and have passed the resolution by the shareholders' meeting, all transactions are handled in accordance with related regulations. As for lending of capital to others, we not only went through careful assessment while executing, having regular report and monthly control, but also rest on the regulation of "The procedures for lending of capital to others" enacted by the company.
 3. Engaged in derivative trading status
Our company does not have engaged in derivative trading.
- (III) Future R&D plan and estimated investment in R&D expense
1. Refine and strengthen the management application of CRM system function, view feedbacks of customer sales information as assets and have the most effective sharing. Collect first-line consultant's feedback through customer's reflection of problem and needs, and keep optimizing and simplifying every operational interface and function.
 2. With the experience in CAD customized program project development for many years, Otsuka invest in the product development of 3rd Party, and strengthen the current system function through API (Application Programming Interface) provided by CAD system, which will increase the efficiency of 3D design greatly. In 2026, the estimated R&D cost of manpower and equipment is around 74,525 thousand of NTD.
- (IV) Influence and measures of domestic and foreign important policy and variation of law toward company financial business:
- The company pays attention to domestic and foreign policy development trend and variation regulation, in order to seize the market environment variation. Therefore, there is no significant impact of domestic and foreign important policy, variation regulation and industrial change to financial business of the company in recent years as of the annual report printing date.
- (V) Effect on the company's financial operations of developments in science and technology (including cyber security risk) as well as industrial change, and measures to be taken in response:

The company is mainly agent for drawing software, and commercial software for digital transformation, used by manufacturing, our core competitiveness is solid sales, technical team and complete after sales service and consultation. Among them, the progress of 3D software technology or improvement of hardware specification can both increase the possibility of invested in higher R&D drawing software system by clients. Our company keep an eye on the change of technology and needs at any time, in order to grasp industrial dynamics and market information; cyber security risk: All the existing persons who use the information systems shall receive the educational training of information security and carry out the cyber security requirement test, including the smart information access and control, user login identity verification and checking & screening test of user input and output in order to ensure that the current cyber security system and procedures meet the requirements of the company's operation.

Therefore, the change of technology and industrial variation do not have significant impact on financial business of our company.

- (VI) Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response:

Since the beginning, the company has always lived up to its name, and gained recognition from customer by our positive and active service attitude, and complies with the law; therefore, there is no impact on the image of our company as of now.

- (VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken:

The company did not conduct any M&A activity in recent years as of the date of report publication. However, in order to energize our company and grow actively, we will not exclude the M&A activity in the future, and will assess the procedure cautiously, so we can avoid possible risks.

- (VIII) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken:

The company is not manufacturing, and has not expanded its plant in recent years as of the date of report publication.

- (IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

1. Risks associated with sales and contingency measures:

- (1) Although we are concentrating on purchasing the agent product 3D graphic software, our company have maintained good relationship with supplier and had enacted supply contract, with the characteristic of the product, we need a complete sales support team who has industrial experience to provide direct selling and added value service, which cannot be replaced by other domestic companies.
- (2) The company is a governance system company with complete risk management culture and combined current operation, with a stricter and more precise quantitative model to focus on the risk of purchasing and have a more effective evaluation. Our product manager will have timely evaluation according to Measures of Risk Management, and provide related operation as accordance of management to managerial levels.
- (3) Our company actively looking for other agency for niche products, to reinforce and widen the purchasing product line: in addition, the self-R&D product of HyperPDM and the high-end CAD system value-added software can have related cooperation with main agent products, and can improve the integrated effectiveness of suppliers' products to increase the customer stickiness and the effectiveness of customer's sales management, which should deepen the cooperative relationship with main suppliers.

With the comprehensive effects, there shall not have any risk of interrupting purchase.

2. Risk associated with sales and contingency measures:

The main customer of our company is end users, which is quite scatter. In 2025, customer with direct transaction is around 4,000, among which the sales proportion of biggest client is merely 3.56%; therefore, we do not have the risk of sales concentration.

(X) Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken:

1. The main shareholder Otsuka Corporation of our company, which set up joint venture with Aurora Corporation and established the company in 1997, Otsuka obtained 100% of equity from Aurora Corporation in 2002 and have great confidence toward the long-term prospect and operation of the company. Because of the consideration of public offering and listed company plan, and in the hope of complete operation and sustainability of the company. In the future, stock transfer of big shareholder must take the corporate image from the public into consideration as prerequisite, and have full discussion with board of directors and operating team before reinvestment and transfer; therefore, there shall not have matters with significant impact to the company.

2. In order to have a more complete operating management of the company, conform with the policy suggestions of the authority, and implement the spirit of governance in our company, we introduced independent directors system in 2007 and established audit committee in 2020, which enable the board of directors to have a more effective operation and independence, by that, it will have positive benefit to the company.

(XI) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken:

The equity of our company is concentrating on Otsuka and our employee. Since the establishment of Otsuka, its operating levels always has positive support to the development of our company, and recognize and trust the operating capability of Taiwanese executives; moreover, all the executives of the company have strong sense of mission, and view the operating of the company as their life position. Our employees have been concentrating on their job and agreeing with the development of the company. In the future, our company will continue to upholding the steady operating idea and good managing behavior, and set the stability of operating and profit of the company as our primary goal, in order to establish the long-term reliable image of our company to shareholders. To sum up, our company shall not have the risk of mass equity transfer or replacement which leads to the change of management right.

(XII) Litigious and non-litigious matters, should list the company and directors, supervisors, general managers, substantial principals, shareholder with more than 10% of shareholding and major lawsuit, non-contentious cases or administrative litigation that have been determined or are included in the lawsuit of affiliate companies, non-litigation or administrative litigation results may have a significant effect on the company's shareholders' equity or securities price, commencement of litigation, main party involved and up to the date of publication of the annual report: None

(XIII) Other important risk and measures:

1. While advanced development of Internet has changed the operation model of corporates, it also gives rise to issues like cyber-crime and information security. It is urgent the companies should take measures to keep confidentiality of internal information. The company has been taking necessary measures to ensure proper corporate governance, lower the risk of operation and information security, and provide premium service for the

clients. In 2024, we had import ISO27001 information security certification and counseling. The management of computer room space as well as the Internet has been upgraded, and the information security system has been strengthened to protect important information asset for sustainable operation.

2.The transformation of new technology and changes in business model has brought new types of threats to information security, including:

- (1) The scam gang would make use of phishing mails to hoax employees of the company into fake remittance or transaction.
- (2) Criminal group may lure employees into a hoax by sending malicious links through e-mail. Text message, social-network, or online messengers.
- (3) Hackers may impede proper function of the Internet by launching requests to transmit large mass of data.
- (4) The employees duplicate confidential information and save the file to portable storage device, which may cause information leakage for the data was lost, stolen or sold.

3.The Company is facing multiple threats to information security. To minimize the possibility and the impact of such risk for sustainable operation, the Company identifies and manages the high risk matters through constant risk evaluation and information security review.

4.The Company has also introduced the following protective measures for threat mitigation and risk management:

- (1) The Company organizes drills for defense of social engineering attacks; meanwhile, it offers educational training regarding information security to ensure email security awareness.
- (2) The anti-virus software has been installed in the server and personal computers to prevent attacks of viruses and malwares.
- (3) Monitoring software has been installed at the users' end, and the management system for VPN of external net connection has been established.
- (4) Back up of important data can be saved through NAS regularly.
- (5) The hardware firewall for Internet has been established to monitor the stream flow and use of the Internet.
- (6) The host computer is under proper management, backup of data has been conducted regularly, and the drill for restoring data has been held annually.
- (7) A system for checking, tracing, and managing CRM has been established.
- (8) Internal auditing has been implemented regularly to improve the operation of information security systems.

5.In terms of risks of intellectual property rights management, a comprehensive and effective intellectual property rights management mechanism has been built up in order to protect the company's investment in technical innovation, brands, and other intelligence properties on one hand, and avoid accidentally infringing intellectual property rights on the other hand. We make use of systematic intellectual property management to increase the company's market competitiveness, ensure our ongoing development in the global market, and realize maximized commercial value of intellectual property management. Meanwhile, we establish an intellectual property plan in combination with the operation goal, in which we formulate a concrete management plan and protection measures in terms of intellectual property rights such as trademark, copyright, trade secret, etc. On December 15, 2025, the Company has submitted a report to the Board of Directors on 2025 related management plan and its execution status, the content of which include:

- (1) Control the applications for trademark rights and patent rights as well as registration status thereof; the responsible unit will create records for management, file new

application for registration of trademarks or patents, based on business needs, and submit extension applications against nearly expired trademarks.

- (2) It is agreed that the copyright of the Company's YouTube channel, official website videos, and the collaboration contract, signed by the Company when we cooperate with the external units or personnel, are all obtained by the Company.
- (3) All staff signs the "Employee Non-Disclosure Agreement", which expressly stipulates that employees are obliged to keep confidential the Company's trade secrets and related intellectual property during the agreed period of their employment and post-employment, and also that any intellectual property rights and interests arising from their duties shall belong to the Company, and we ensure that employees comply with relevant intellectual property laws and regulations to prevent any infringement of the intellectual property rights of the Company or any third party.
- (4) Conduct internal and external educational training of intellectual property rights, the lessons of which will be taught by external professional lecturers with the course named "Seminar on Corporate Intellectual Property Rights Practice Issues"; the company's legal unit will carry out publicity of intellectual property rights.
- (5) Execute, research, develop and cycle internal audit operation in order to ensure accordance of the intellectual property management procedure with the company-established policy.

VII. Other important matters:

- (I) Companies meeting specified criteria shall present, in a separate section, sustainability-related financial information approved by the Board of Directors:

The Company's Board of Directors approved the ESG Report on August 11, 2025. However, as the Company's capital is less than NT\$ 10 billion, it does not meet the prescribed criteria and is therefore not subject to the relevant requirements.

VI. Special Notes

I. Information about the company's affiliates

(I) Consolidated business report of affiliate companies

Please visit the Market Observation Post System:

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

(II) Consolidated financial statement of affiliate companies:

In connection with the Consolidated Financial Statements of Affiliated Enterprises, we represent to you that, the entities required to be included in the Consolidated FS of the Affiliates are the same as those required to be included in the Consolidated Financial Statements of the company, and its subsidiaries (the "Consolidated FS of the Group") in accordance with International Financial Reporting Standard 10, as well as that, the information required to be disclosed in the Consolidated FS of Affiliates is disclosed in the Consolidated FS of the Group. Consequently, our company does not prepare a separate set of Consolidated FS of Affiliates.

Representation Letter

The entities that are required to be included in the combined financial statements of OTSUKA INFORMATION TECHNOLOGY CORP. 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 "Consolidated Financial Statements" endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, OTSUKA INFORMATION TECHNOLOGY CORP. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: OTSUKA INFORMATION TECHNOLOGY CORP.

Chairman: Tsurumi Hironobu

Date: February 24, 2026

(III) Rational report:

The company does not belong to The Company Act Affiliate Companies, therefore do not need to compile relational report of Consolidated Business Report of affiliate companies, Relational Business Consolidated Financial Statements and Rational Report Regulation.

II. Transaction about the company's 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 necessary supplementary notes: None.

VII. Matters during the most recent fiscal year and as of the date of publication of the annual report which have a substantial impact on owner's equity as stipulated in item2, paragraph 3 of article 36 of the securities exchange law: None.

Otsuka Information Technology Corp.



Chairman: Hironobu Tsurumi

