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AUROTEK CORPORATION

2024 Annual Report

Website for this annual report:

<http://mops.twse.com.tw>

<http://www.aurotek.com.tw>

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● Name of any exchanges where the company's securities are traded offshore, and the method by which to access information on said offshore securities: None.

● Company website: <http://www.aurotek.com.tw>

AUROTEK CORPORATION

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One. Letter to Shareholders

Dear Shareholders:

The year 2024 was marked by significant volatility in business development, as global geopolitical tensions, the ongoing Russia–Ukraine war, and the continuation of U.S.–China semiconductor export restrictions intensified inflationary pressures, suppressed end-user consumption, and forced supply chain relocations and restructuring. In the first half of the year, prolonged inventory adjustments in the end-user market and the persistent downturn in the semiconductor industry posed challenges. Nevertheless, the Company remained committed to promoting its products across various sectors, including automation equipment, semiconductor machinery, electronics manufacturing, smart logistics, and intelligent manufacturing applications. Entering the second half of the year, the booming demand from sectors related to high-performance computing led to a noticeable uptick in demand for key components and equipment. In response, the Company strategically expanded its offerings by introducing modular components, developing new products and customers, and implementing innovative business management systems, all of which gradually contributed to revenue recovery.

For the year ended December 31, 2024, the Company reported consolidated net revenue of NT\$1,662,946 thousand, representing a 69.1% increase compared to NT\$983,549 thousand in 2023. Net profit after tax amounted to NT\$174,788 thousand, a growth of 120.1% from NT\$79,408 thousand in the previous year. Earnings per share (EPS) rose from NT\$0.95 in 2023 to NT\$2.11 in 2024.

The following is a summary report of the Company's business operations for the year 2024 and the business plan for the year 2025.

2024 Business Report

1. Business Plan Implementation Results

Unit: NT\$1,000

Items	2024	2023	Increase (Decrease) Amount	Increase (Decrease) (%)
Operating revenue	1,662,946	983,549	679,397	69.1%
Operating profit	115,694	22,342	93,352	417.8%
Net income for the period	174,788	79,408	95,380	120.1%

2. Analysis of Financial Performance and Profitability

Items		2024	2023
Financial Structure	Debt to Asset Ratio (%)	30.95	17.27
	Long-term Capital to Property, Plant and Equipment Ratio (%)	658.55	679.98
Solvency	Current Ratio (%)	260.63	433.13
	Quick Ratio (%)	193.06	300.39
Profitability	Return on Assets (ROA) (%)	8.74	4.26
	Return on Equity (ROE) (%)	11.51	5.29
	Net Profit Margin (%)	10.51	8.07
	Basic Earnings Per Share (NTD)	2.11	0.95

3. Research and Development Status

In pursuit of AUROTEK CORPORATION's long-term sustainable development, we have continuously devoted efforts to research and development of new technologies and integrated product innovations. In response to market trends and demand, we have actively engaged in R&D focused on two major axes: The First Curve – Development and integration of automation controllers, critical components, and equipment, including modular development. The Second Curve– Smart manufacturing, smart logistics, and smart cleaning services involving system planning, software value-added services, and industry-specific application development.

In 2024, the newly developed Multi-functional Intelligent PCB Separator _AUI3000MF was awarded the 33rd Taiwan Excellence Award. This model integrates newly introduced products such as AMRs and collaborative robots, enhancing practical applications in both smart manufacturing and logistics. Another new product, the Retractable Electric Louvre _DSW1, was granted Taiwan New Utility Model Patent No. M665249. Integrated with smart IoT home systems, it offers innovative smart and motorized balcony solutions for premium residential applications.

Amid the growing opportunities in smart manufacturing, smart logistics, and smart cleaning industries, the Company established a Robotics Application R&D Center, which continues to develop various robotic applications by industry. Following the successful R&D and mass production of bartending robots for the service sector, the Company has also introduced compound robots combining AMR and collaborative robots, as well as AMR integrated with PCB rack conveyors, to serve the electronics and semiconductor industries. Moving forward, we will actively integrate technologies such as AMRs, collaborative robots, AGVs, unmanned forklifts, and building cleaning robots to deliver complete solutions and application services across the smart manufacturing, logistics, and cleaning sectors.

Below is a summary of R&D expenditures for the most recent three fiscal years:

Unit: NT\$1,000			
Items	2024	2023	2022
Operating revenue	1,662,946	983,549	1,803,500
Research and Development Expenses	41,197	37,209	48,590
R&D Expenses as % of Revenue	2.48%	3.78%	2.69%

Business Plan for 2025

1. Management Policy

- (1) Upholding the core values of” Doing sincerely and credibly; Making the better best”, the Company is committed to building a corporate culture focused on sustainable development.
- (2) By adhering to a customer-oriented, industry-driven, and technology-focused approach, the Company strives to support clients in shortening their R&D timelines and enhancing competitiveness. At the same time, we assist suppliers in product promotion and marketing activities—an enduring tenet of our service philosophy.
- (3) Emphasizing performance and efficiency, the Company has formed a robust and capable management team.
- (4) By staying attuned to market trends and dynamics, we aim to deliver value-added services to our customers.

2. Expected Sales Volume and Basis

The Company's main products include components and equipment for the automation, semiconductor, and robotics industries. Due to the wide variety of product categories—such as transmission systems, drive units, controllers, and various equipment— with significant price differences, it is not practical to evaluate sales performance purely by quantity. Instead, overall sales expectations are based on macroeconomic development analyses and demand forecasts provided by our key customers. Based on these assessments, the Company anticipates stable growth in its core business sales in the coming year.

3. Key Sales and Production Policies

(1) Introduction of New Products and Expansion into Emerging Application Markets:

Aligned with the Company's long-term development strategy, we continue to expand our second growth curve product lines by optimizing our product portfolio and introducing market-driven, profit-enhancing new products. Strengthening our product and market planning capabilities, we aim to deploy offerings in high-demand, high-growth, and emerging application sectors. Through strategic product line development in areas such as smart manufacturing, intelligent logistics, smart cleaning services, and humanoid robotics, we are enhancing our market penetration into industries including semiconductors, electronics manufacturing, automation, warehousing, medical services, building maintenance, hotel chains, food services, and department stores. This approach is intended to increase the shipment ratio of our second-growth-curve products, thereby improving our overall product mix, revenue base, and profitability.

(2) Customer Penetration and Development:

To deepen engagement with existing customers, the Company is enhancing customer management capabilities and increasing the penetration rate of our products. At the same time, we are actively developing new high-quality customers, promoting new product lines to existing clients, and exploring new applications for legacy products. Particular focus is placed on strategic sectors such as EMS providers, module suppliers, AI servers, logistics, healthcare, building cleaning, hotel chains, and retail. By forging closer relationships with leading clients in each field, and offering high-quality technical support and comprehensive application solutions, we help customers swiftly adopt intelligent and unmanned systems, increasing automation levels. Through close interaction during implementation, we also cultivate new customer relationships and build long-term partnerships.

(3) Enhanced Services and Service Quality:

We continue to optimize enterprise management by streamlining operational processes and leveraging data analytics to improve service quality for both customers and upstream suppliers. The Company is proactively building local deployment models and introducing AI-based management systems. With strong customer relationships and rapid feedback mechanisms, we support our upstream partners in capturing market trends, while providing customers with effective solutions and usage optimization. These efforts aim to enhance the added value of our solutions and improve overall profitability.

(4) Effective Response to Macroeconomic Changes:

Macroeconomic fluctuations—including global economic cycles, exchange rate volatility, government-led policies, financial regulation changes, wars, and public health events—can significantly impact the Company’s financial and operational performance. To maintain competitiveness in such environments, we continuously strengthen our management over inventory, credit terms, accounts receivable, foreign exchange risk, cash flow, and operating expenses. Additionally, we adjust our organizational structure and business strategies flexibly to respond to dynamic operational challenges.

Future Development Strategy

In response to global industrial trends and to enhance overall competitiveness, AUROTEK CORPORATION remains committed to improving its Return on Working Capital (ROWC) and Return on Equity (ROE). The Company’s strategic plan is based on the following key pillars:

- (1) Long-term Development and Innovation: With a focus on the Group’s long-term growth, we will continue to introduce new product lines that align with industry needs and emerging technologies, enabling the Company to enter new application domains.
- (2) Portfolio Diversification: The Company aims to strengthen its customer base, product lines, and application market mix to reduce operational risks arising from reliance on any single factor.
- (3) Value Creation Across the Supply Chain: We will enhance the added value provided to our supply partners through deeper technical integration and closer collaboration with end customers.
- (4) Technological Collaboration and Resource Integration: By leveraging cross-sector collaborations, the Company seeks to reduce R&D costs and maximize synergy through resource integration.

AUROTEK CORPORATION aspires to become a leading enterprise that leverages AI and robotics to address Taiwan’s demographic challenges, including population aging, declining birthrate, and labor shortages. In addition to reinforcing our first-curve product lines, we will continue introducing second-brand products that are customer-oriented, technology-driven, product-focused, and competitively priced. Our goal is to build comprehensive robotic solutions for leading clients, enhance market share, and expand revenue scale. While doing so, we uphold our values of genuine service, superior quality, and refined technological innovation to continually improve customer satisfaction. With the concerted efforts of all employees and the unwavering support of our shareholders, we strive to pursue the greatest benefit for our shareholders, employees, customers, suppliers, and society at large. On behalf of the Board of Directors and all employees, we extend our deepest gratitude to our shareholders. AUROTEK CORPORATION will continue to uphold its core management philosophy, seize industry opportunities, and work diligently to deliver fruitful business results to be shared with all shareholders.

Very truly yours,

Chairman: Cheng, Tien-Chong

Two. Corporate Governance Report

I Information on Directors, General Manager, Deputy General Managers, Assistant Managers, Department Heads, and Branch Managers

(I) Information of directors

April 6, 2025

Title Name	Nationality/ Place of Incorporation	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Note
						Shares	%	Shares	%	Share s	%	Shares	%	Title	Name	Relation	
Chairman Cheng, Tien-Chong	Taiwan R.O.C	Male 71-80 years	June 9 2023	3	June 26 2014	35,000	0.04	35,000	0.04	-	-	-	-	-	-	-	-
Vice Chairman/ Deputy General Manager Chang, I-Sheng	Taiwan R.O.C	Male 41-50 years	June 9 2023	3	June 11 2020	1,398,248	1.69	699,248	0.85	-	-	-	-	-	-	-	-
Director Lee, Cheng-Mo	Taiwan R.O.C	Male 61-70 years	June 9 2023	3	May 24 2001	1,056,271	1.28	1,056,271	1.28	9,351	0.01	-	-	-	-	-	-
Director Corporate Representative of AUROTEK MARKETING CONSULTING Co., Ltd. Chu, Chun-Long	Taiwan R.O.C	-	June 9 2023	3	May 24 2001	14,203,423	17.16	14,203,423	17.16	-	-	-	-	-	-	-	Note 1
		Male 61-70 years	June 9 2023	3	June 9 2023	350,186	0.42	350,186	0.42	-	-	-	-	-	-	-	-
Independent Director Huang, Cheng-Tsung	Taiwan R.O.C	Male 61-70 years	June 9 2023	3	June 10 2013	-	-	-	-	-	-	-	-	-	-	-	-
Independent Director Chou, Ta-Jen	Taiwan R.O.C	Male 61-70 years	June 9 2023	3	June 15 2007	-	-	-	-	-	-	-	-	-	-	-	-
Independent Director Liu, Kuan-Ting	Taiwan R.O.C	Male 41-50 years	June 9 2023	3	June 9 2023	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Corporate shareholders shall list both the name of the institutional shareholder and the name of its representative separately.

If the individual is serving as a representative of an institutional shareholder, the name of the institutional shareholder shall be clearly indicated. The information shall be provided in Table 1 below.

Title Name	Experience (Education)	Current Positions in the Company and Other Companies
Chairman Cheng, Tien-Chong	Department of Electronics Engineering, National Chiao Tung University MBA in Management from Santa Clara University President of Texas Instruments Asia President of HP China Vice President of Foxconn Group CEO of FIH Mobile Independent Director of Hangzhou Hikvision Digital Technology Co., Ltd.	Independent Director of WT MICROELECTRONICS CO., LTD. Independent Director of Howtech Technology Co., Ltd. Director of 3e Yamaichi Electronics Co., Ltd.
Vice Chairman/ Deputy General Manager Chang, I-Sheng	Master of Business Administration, Waseda University, Japan. Deputy General Manager, Special Assistant, and Assistant Manager of Equipment Division of AUROTEK CORPORATION Director of AUROTEK MARKETING CONSULTING Co., Ltd.	Chairman of AUROTEK MARKETING CONSULTING Co., Ltd. Chairman of AUROTEK AUTOMATION (SHANGHAI) CO., LTD. Chairman of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.
Director Lee, Cheng-Mo	Japan College of Social Work Business Administration General Manager of AUROTEK CORPORATION Executive Director of Baoshan Construction Group Co., Ltd. Director of Jianji Industrial Co., Ltd.	Executive Director of Baoshan Construction Group Co., Ltd. Director of Jianji Industrial Co., Ltd.
Director Corporate Representative of AUROTEK MARKETING CONSULTING Co., Ltd. Chu, Chun-Long	Master of Business Administration, National Central University. General Manager, and Deputy General Manager of Components Division of AUROTEK CORPORATION Director and Factory Manager of TAIWAN OILES INDUSTRY CO., LTD. Sales manager of PLENTY ISLAND (THAI) CO., LTD. Representative of Aurotek (Japan) Inc.	General Manager of AUROTEK CORPORATION General Manager of AUROTEK AUTOMATION (SHANGHAI) CO., LTD. General Manager of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.
Independent Director Huang, Cheng-Tsung	Department of Economics, Fu Jen Catholic University. Chairman of Senye Construction Corporation Director of TECO ELECTRIC & MACHINERY CO., LTD. Director of Tung An Development Co., Ltd.	Chairman of Senye Construction Corporation Director of TECO ELECTRIC & MACHINERY CO., LTD. Director of Tung An Development Co., Ltd.
Independent Director Chou, Ta-Jen	Master of Law, Harvard Law School. Independent Investment Committee Member of National Development Fund – Kaiyuan PE Fund of Funds CEO of Direct Investment Group, China Development Industrial Bank Senior Executive Vice President of China Development Financial Holding Corporation Managing Director of CDIB Kaiyuan Private Equity Fund Management Co., Ltd. Founding Partner and Managing Partner of CTC CAPITAL GROUP Independent Investment Committee Member of Suzhou Industrial Park Guidance Fund Senior Partner and General Manager of China Region, E. Sun Venture Capital Group	Independent Director of AMTRAN TECHNOLOGY CO., LTD. Independent Director of CHINA CHEMICAL & PHARMACEUTICAL CO., LTD. Chairman of Taiwan Startup Biomedical Venture Capital Co., Ltd. Chairman of CTC CAPITAL, INC. Chairman of Taipei Association of Independent Directors

Title Name	Experience (Education)	Current Positions in the Company and Other Companies
Independent Director Liu, Kuan-Ting	Bachelor of Laws, National Taiwan University Master of Law, National Cheng Kung University Master of Construction Engineering and Management, Department of Civil Engineering, National Taiwan University Principal Attorney-at-Law of INFINITY ATTORNEYS-AT-LAW Executive Director, Taipei Bar Association (29th term) Director, Taipei Bar Association (28th term)	Principal Attorney-at-Law of INFINITY ATTORNEYS-AT-LAW

Table 1: Major shareholders of the corporate shareholders

April 6, 2025

Name of the corporate shareholder (Note 1)	Major shareholders of the corporate shareholders (Note 2)
AUROTEK MARKETING CONSULTING Co., Ltd.	Chang, Yung-Chang 92.85%, Chang, I-Sheng 2.86%, Chang, Yu-Xin 4.29%

Note 1: If the director or supervisor is a representative of a corporate shareholder, the name of the corporate shareholder shall be provided.

Note 2: Disclose the names and shareholding percentages of the main shareholders of the corporate shareholder (limited to the top 10 in terms of ownership). If any of the main shareholders is also a corporate entity, additional disclosure shall be provided in Table 2.

Note 3: If the corporate shareholder is not organized as a company, the disclosed names and ownership percentages shall refer to its contributors or donors (which can be verified via the Judicial Yuan's public registry). If any donor is deceased, indicate such status by adding "deceased" after the name.

Table 2: Major Shareholders of Legal Entities Disclosed in Table 1

April 6, 2025

Name of the legal entity (Note 1)	Major shareholders of the legal entity (Note 2)
None	None

Note 1: If any of the major shareholders listed in Table 1 is a legal entity, the name of that legal entity shall be disclosed.

Note 2: Disclose the names and shareholding percentages of the major shareholders (limited to the top 10) of the legal entity.

Note 3: If the corporate shareholder is not organized as a company, the disclosed names and ownership percentages shall refer to its contributors or donors (which can be verified via the Judicial Yuan's public registry). If any donor is deceased, indicate such status by adding "deceased" after the name.

Professional Qualifications and Independence Analysis of Directors

April 6, 2025

<div>Criteria</div> <div>Name</div>	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Concurrently Serving as an Independence Director
Cheng, Tien-Chong	<p>Holds an MBA degree from Santa Clara University, USA. Currently serves as Chairman of AUROTEK CORPORATION and concurrently holds positions as Independent Director of WT MICROELECTRONICS CO., LTD., Independent Director of Howtech Technology Co., Ltd., and Director of 3e Yamaichi Electronics Co., Ltd. With a solid background in the electronics and automation industries, he specializes in business management and crisis resolution.</p> <p>Previously served as President of HP China, President of Texas Instruments Asia, Vice President of Foxconn Group, CEO of FIH Mobile, Chairman of TAIWAN OILES INDUSTRY CO., LTD., and Independent Director of Hangzhou Hikvision Digital Technology Co., Ltd. He has extensive experience in corporate management, strategic planning, and industrial development.</p>	<p>They have been reviewed in accordance with the independence criteria set forth in the Financial Supervisory Commission's "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and are confirmed to meet the relevant independence requirements.</p>	2
Chang, I-Sheng	<p>Holds a Master's degree in Business Administration from Waseda University, Japan. Currently serves as Vice Chairman of AUROTEK CORPORATION, Chairman of Aurotek Automation (Shanghai) Co., Ltd., Chairman of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD., and Chairman of AUROTEK MARKETING CONSULTING Co., Ltd. He possesses a strong background in the electronics and automation industries, along with extensive experience in business management.</p> <p>Previously served as Deputy General Manager, Special Assistant to the Chairman, and Assistant General Manager of the Equipment Division of AUROTEK CORPORATION. He also served as Director of TAIWAN OILES INDUSTRY CO., LTD. His expertise spans cross-border corporate management, marketing strategy formulation, and operational leadership in the equipment business.</p>	<ol style="list-style-type: none"> 1. One individual is among the Company's top 10 individual shareholders. 2. All others have been reviewed in accordance with the aforementioned regulations and remain in compliance with the relevant independence criteria. 	0

Criteria Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Concurrently Serving as an Independence Director
Lee, Cheng-Mo	<p>Graduated from Japan College of Social Work Business Administration. Currently serves as Director of AUROTEK CORPORATION, Executive Director of Baoshan Construction Group Co., Ltd., and Director of Jianji Industrial Co., Ltd.</p> <p>Previously served as Director and General Manager of AUROTEK CORPORATION. He has extensive experience in the construction industry, strong capabilities in financial and investment management, and a solid foundation in business operations and administration.</p>	<p>1. One individual is among the Company's top 10 individual shareholders.</p> <p>2. All others have been reviewed in accordance with the aforementioned regulations and remain in compliance with the relevant independence criteria.</p>	0
Director Corporate Representative of AUROTEK MARKETING CONSULTING Co., Ltd. Chu, Chun-Long	<p>Holds a Master's degree from the Business Administration, National Central University. Currently serves as Director and General Manager of AUROTEK CORPORATION, and General Manager of both AUROTEK AUTOMATION (SHANGHAI) CO., LTD. and KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.</p> <p>Previously served as Deputy General Manager of the Components Division at AUROTEK CORPORATION, Director and Factory Manager at TAIWAN OILES INDUSTRY CO., LTD., Representative of Aurotek (Japan) Inc., and Sales Manager at PLENTY ISLAND (THAI) CO., LTD. He possesses extensive experience in the electronics and automation industries, along with outstanding business and management expertise.</p>	<p>1. Serves concurrently as the Company's General Manager and is therefore classified as a managerial officer.</p> <p>2. AUROTEK MARKETING CONSULTING Co., Ltd. is a corporate shareholder holding more than 5% of the Company's issued shares and is the Company's largest shareholder.</p> <p>3. Was elected as a director as the designated representative of AUROTEK MARKETING CONSULTING Co., Ltd.</p> <p>4. Aside from the above, has been reviewed based on the independence requirements prescribed by the FSC regulations and remains in compliance.</p>	0
Huang, Cheng-Tsung (Independent Director)	<p>Graduated from the Department of Economics, Fu Jen Catholic University. Currently serves as Independent Director of AUROTEK CORPORATION, as well as Chairman of Senye Construction Corporation, Director of TECO ELECTRIC & MACHINERY CO., LTD., and Director of Tung An Development Co., Ltd. He</p>	<p>All Independent Directors met the qualifications set forth in the Financial Supervisory Commission's "Regulations Governing Appointment of Independent Directors and Compliance</p>	0

Criteria Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Concurrently Serving as an Independence Director
	brings extensive experience in the construction industry, along with a solid background in engineering and strong expertise in corporate management.	Matters for Public Companies” and Article 14-2 of the Securities and Exchange Act during the two	
Chou, Ta-Jen (Independent Director)	Holds a Master of Laws from Harvard Law School, USA. Currently serves as Independent Director of AUROTEK CORPORATION, Chairman of CTC CAPITAL, INC., and Independent Director of AMTRAN TECHNOLOGY CO., LTD., Director of JAG Technology Ltd., Supervisor of E-CMOS TECHNOLOGY CORPORATION, and Member of the Investment Review Committee of IBF Financial Holdings Co., Ltd. Previously served as Chairman of Taiwan Startup Biomedical Venture Capital Co., Ltd., Independent Director of CHINA CHEMICAL & PHARMACEUTICAL CO., LTD., and Director of Meco Technology Co., LTD. A licensed attorney, he possesses extensive industry experience in technology, biotechnology, electronics, and venture capital, and has professional expertise in law, corporate governance, and ESG. He provides professional consultation and strategic advice to the Board of Directors of AUROTEK CORPORATION.	years prior to their appointment and throughout their tenure. Pursuant to Article 14-3 of the same Act, they have been granted full authority to participate in decision-making and express opinions, enabling them to carry out their duties independently. With expertise in industry analysis, risk management, legal strategy and compliance, and management decision-making, the Independent Directors enhance the effectiveness of the Board and strengthen the oversight function of the Audit Committee, thereby contributing to improved corporate governance.	2
Liu, Kuan-Ting (Independent Director)	Holds a Bachelor of Laws from National Taiwan University, a Master’s degree in Law from National Cheng Kung University, and a Master’s degree in Civil Engineering (Construction Engineering and Management) from National Taiwan University. Currently serves as Independent Director of AUROTEK CORPORATION and Principal Attorney-at-Law of INFINITY ATTORNEYS-AT-LAW. Previously served as Executive Director (29th Term) and Director (28th Term) of the Taipei Bar Association. With a strong legal background and extensive practical experience, he brings interdisciplinary expertise combining law, civil engineering, and construction management, enabling him to comprehensively address		0

Criteria Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Concurrently Serving as an Independence Director
	corporate legal affairs, construction contracts, engineering disputes, and corporate governance matters.		

Note: None of the Company's directors is currently subject to any of the circumstances listed under Article 30 of the Company Act.

Diversity and Independence of the Board of Directors

1. In accordance with Article 20 of the Company's Corporate Governance Best Practice Principles, the Board of Directors as a whole shall possess the following eight core competencies: business judgment, accounting and financial analysis, operational management, crisis management, industry knowledge, global market perspective, leadership, and decision-making. These competencies contribute significantly to the Company's development and operations. The composition of the Board shall take diversity into consideration. A Board diversity policy should be developed based on the Company's operations, business model, and future development trends. Diversity may encompass basic attributes and values (such as gender, age, nationality, and cultural background), as well as professional knowledge and skills (e.g., law, accounting, industry expertise, finance, marketing, or technology).
2. Implementation status and objectives of board diversity and independence policy:

Management Objective	Status of Implementation
The number of Independent Directors complies with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.	Achieved
The number of Directors who concurrently serve as employees of the Company does not exceed one-third of the total number of Board seats.	Achieved
No more than two Directors have a spousal or second-degree kinship relationship.	Achieved
All Board members maintain independence and are not subject to the circumstances set forth in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.	Achieved
At least two Independent Directors are appointed, and they account for no less than one-fifth of the total number of Board seats.	Achieved

- (1) The Company's Board of Directors consists of seven members, including three Independent Directors, accounting for 3/7 or 42.86% of the Board.
- (2) Two directors are also employees of the Company, representing 2/7 or 28.57% of the Board.
- (3) There are no directors who have a spousal or second-degree kinship relationship with any other Board member, representing 0%.
- (4) Each Director and Independent Director possesses expertise in a specialized field and is equipped with the knowledge, skills, and professionalism required to perform their duties.
- (5) All Board members meet the independence requirements, and none are subject to the circumstances stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.
- (6) The current 16th-term Board members will complete their term in June 2026. In accordance with Paragraph 3, Article 20 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Company plans to recruit a female professional with a global market perspective to further enhance Board diversity.

Diversity of the Board of Directors' members has been implemented in 2024 as shown below:

■ Composition and Industry Experience

Diversity Items Name	Composition					Industry Experience						
	Nationality	Gender	Age	Employee of the Company	Years as an Independent Director	Electronics	Automation	Construction	Contracting	Technology	Biotechnology	Law
Cheng, Tien-Chong	Taiwan R.O.C	Male	71-80 years	-	-	✓	✓					
Chang, I-Sheng	Taiwan R.O.C	Male	41-50 years	✓	-	✓	✓					
Lee, Cheng-Mo	Taiwan R.O.C	Male	61-70 years	-	-			✓				
Director Corporate Representative of AUROTEK MARKETING CONSULTING Co., Ltd. Chu, Chun-Long	Taiwan R.O.C	Male	61-70 years	✓	-	✓	✓					
Huang, Cheng-Tsung	Taiwan R.O.C	Male	61-70 years	-	Over 9 years				✓			
Chou, Ta-Jen	Taiwan R.O.C	Male	61-70 years	-	Less than 3 years	✓				✓	✓	✓
Liu, Kuan-Ting	Taiwan R.O.C	Male	41-50 years	-	Less than 3 years							✓

■ Professional Knowledge and Skills

<div><div>Diversity</div><div>Items</div><div>Name</div></div>	Professional knowledge and skills							
	Ability to exercise operational judgment	Accounting and financial analysis skills	Management ability	Crisis management capabilities	industry knowledge	International Market view	leadership ability	decision-making ability
Cheng, Tien-Chong	✓	✓	✓	✓	✓	✓	✓	✓
Chang, I-Sheng	✓	✓	✓	✓	✓	✓	✓	✓
Lee, Cheng-Mo	✓	✓	✓	✓	✓	✓	✓	✓
Director Corporate Representative of AUROTEK MARKETING CONSULTING Co., Ltd. Chu, Chun-Long	✓	✓	✓	✓	✓	✓	✓	✓
Huang, Cheng-Tsung	✓	✓	✓	✓	✓	✓	✓	✓
Chou, Ta-Jen	✓	✓	✓	✓	✓	✓	✓	✓
Liu, Kuan-Ting	✓	✓	✓	✓	✓	✓	✓	✓

(II) Information on General Manager, Deputy General Managers, Assistant Managers, Department Heads, and Branch Managers

April 6, 2025

Title Name	Nationality	Gender	Effective Date	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Managers who are Spouses or Within Two Degrees of Kinship			Note
				Shares	%	Shares	%	Shares	%	Title	Name	Relation	
Vice Chairman/ Deputy General Manager Chang, I-Sheng	Taiwan R.O.C	Male	August 7, 2017	699,248	0.85	-	-	-	-	-	-	-	-
General Manager Chu, Chun-Long	Taiwan R.O.C	Male	November 7, 2019	350,186	0.42	-	-	-	-	-	-	-	-
Deputy General Manager Shih, Ting-Jui	Taiwan R.O.C	Male	May 8, 2023	-	-	-	-	-	-	-	-	-	-
Deputy General Manager Wong, Shih-Yang (Note 1)	Taiwan R.O.C	Male	November 11, 2024	-	-	-	-	-	-	-	-	-	-
Deputy General Manager Jhan, Da-Li (Note 2)	Taiwan R.O.C	Male	January 1, 2025	-	-	-	-	-	-	-	-	-	-
Assistant Manager Chien, Chih-Ho (Note 3)	Taiwan R.O.C	Male	October 16, 2023	-	-	-	-	-	-	-	-	-	-
Assistant Manager Ou, Kou-Jian (Note 4)	Taiwan R.O.C	Male	September 1, 2021	-	-	-	-	-	-	-	-	-	-
Finance Director/ Deputy General Manager Chen, Yu-Ping (Note 5)	Taiwan R.O.C	Female	November 11, 2024	-	-	-	-	-	-	-	-	-	-
Finance Director/ Assistant Manager of the Administration Division Chen, Wen-Chin (Note 6)	Taiwan R.O.C	Female	May 12, 2023	2,000	0.002	-	-	-	-	-	-	-	-
Accounting Supervisor/ Corporate Governance Officer Wang, Shu-Hua (Note 7)	Taiwan R.O.C	Female	March 14, 2024	-	-	-	-	-	-	-	-	-	-
Corporate Governance Officer Kuo, Shu-Ling (Note 8)	Taiwan R.O.C	Female	May 12, 2023	-	-	-	-	-	-	-	-	-	-

Note 1: Wong, Shih-Yang was appointed as Deputy General Manager of the Components Division on November 11, 2024.

Note 2: Jhan, Da-Li was appointed as Deputy General Manager of the Robotics Business Division on January 1, 2025.

Note 3: Chien, Chih-Ho resigned on June 30, 2024.

Note 4: Ou, Kou-Jian resigned on August 31, 2024.

Note 5: Chen, Yu-Ping was appointed as Finance Director and Deputy General Manager of the Administration Division on November 11, 2024.

Note 6: Chen, Wen-Chin stepped down from her position as Finance Director on November 11, 2024.

Note 7: Wang, Shu-Hua was appointed as Corporate Governance Officer on December 16, 2024.

Note 8: Kuo, Shu-Ling resigned on November 30, 2024.

Title Name	Experience (Education)	Current Positions in the Company and Other Companies
Vice Chairman/ Deputy General Manager Chang, I-Sheng	Master of Business Administration, Waseda University, Japan. Deputy General Managers, Special Assistant, and Assistant Manager of Equipment Division of AUROTEK CORPORATION Director of AUROTEK MARKETING CONSULTING Co., Ltd. Director of TAIWAN OILES INDUSTRY CO., LTD.	Chairman of AUROTEK MARKETING CONSULTING Co., Ltd. Chairman of AUROTEK AUTOMATION (SHANGHAI) CO., LTD. Chairman of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.
General Manager Chu, Chun-Long	Master of Business Administration, National Central University. General Manager and Deputy General Manager of Components Division of AUROTEK CORPORATION Factory manager of TAIWAN OILES INDUSTRY CO., LTD. Sales manager of PLENTY ISLAND (THAI) CO., LTD. Representative of Aurotek (Japan) Inc.	General Manager of AUROTEK AUTOMATION (SHANGHAI) CO., LTD. General Manager of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.
Deputy General Manager Shih, Ting-Jui	Department of Electrical and Computer Engineering, Tamkang University Deputy General Manager of Asia Pacific Telecom/Fu Hong.com Co., Ltd. General Manager of Basecom Telecommunication Co., Ltd. Vice President of Telefonaktiebolaget L. M. Ericsson General Manager of ADLINK TECHNOLOGY INC. General Manager of HP Inc. Chief Strategy Officer of JORJIN TECHNOLOGIES INC.	-
Deputy General Manager Wong, Shih-Yamg	Bachelor's degree in Business Administration, College of Business, San Jose State University Vice President of Gospower Electric Technology Co., Ltd. Vice President of HUXEN CORPORATION Assistant Manager of NAN JUEN INTERNATIONAL CO., LTD. Senior Deputy Manager of Hon Hai Precision Industry Co., Ltd. Project Manager of MiTAC International Corporation	-
Deputy General Manager Jhan, Da-Li	Master of Information Engineering, Syracuse University, New York, USA General Manager of Universal Logistics Integration Corp. Executive Deputy General Manager of METATECH (AP) INC.	-
Assistant Manager Chien, Chih-Ho	Master of Business Administration, National Chengchi University Assistant Manager and Product Director of ERICSSON TAIWAN LTD. Assistant Manager of YDT TECHNOLOGY INTERNATIONAL CO., Ltd.	-
Assistant Manager Ou, Kou-Jian	Department of Mechanical Engineering, Nan-Tai Technical College	-
Finance Director/ Deputy General Manager Chen, Yu-Ping	Master of Business Administration, University of New South Wales, Australia Vice President of BESTCOM Infotech Corp. CFO of BESTCOM Infotech Corp. Deputy Finance Manager of Lian Hwa Foods Corporation	-
Finance Director/Assistant Manager of the Administration Division Chen, Wen-Chin	Department of Accounting, Tatung Institute of Technology. Assistant Manager, Special Assistant, Manager, Finance Director, and Stock Affairs Officer of the Administration Division, AUROTEK CORPORATION	Supervisor of AUROTEK AUTOMATION (SHANGHAI) CO., LTD. Supervisor of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD.
Accounting Supervisor/ Corporate Governance Officer Wang, Shu-Hua	Master of Accounting, Soochow University Senior Manager of Zhen Ding Tech. Group Senior Manager of GARUDA TECHNOLOGY CO., LTD. Audit Manager of PwC Taiwan	-
Corporate Governance Officer Kuo, Shu-Ling	Department of Business Administration, Chinese Culture University Head of Audit and Shares Affairs of PANION & BF BIOTECH INC. Section Chief, Auditor and Stock Affairs Officer of GOLDEN BRIDGE ELECTECH INC. Audit Officer and Stock Affairs Officer of TriHealth Enterprise, Inc. Chief of Management Department, HEALTHBANKS BIOTECH CO., LTD. Shares and Finance of BIOTEQUE CORPORATION	-

II Remuneration of Directors, Supervisors, General Manager, and Deputy General Managers for the most recent year

(I) Remuneration Paid to Directors and Independent Directors (Aggregated Disclosure by Remuneration Band) Unit: NT\$1,000

Title	Name	Directors Remuneration								Amount and Ratio of total A, B, C and D to Net Income (Note 10)		Remuneration Received as Employee								Amount and Ratio of total A, B, C, D, E, F and G to Net Income (Note 10)		Remuneration from Invested Companies Other Than Subsidiaries or Parent Company (Note11)
		Remuneration (A) (Note 2)		Pension (B)		Remuneration to Directors (C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonus and Special Allowance (E) (Note 5)		Pension (F)		Employee Bonus (G) (Note 6)						
		The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidated Financial Statements (Note 7)	
																Cash	Stock	Cash	Stock			
Director	Cheng, Tien-Chong	4,200	4,200	-	-	3,765	3,765	36	36	8,001	8,001	6,558	7,965	108	108	650	-	650	-	15,317	16,724	None
	Lee, Cheng-Mo																					
	AUROTEK Marketing Consulting Co., Ltd.																					
	Chu, Chun-Long																					
Independent Director	Huang, Cheng-Tsung	-	-	-	-	2,259	2,259	90	90	2,349	2,349	-	-	-	-	-	-	-	-	2,349	2,349	None
	Chou, Ta-Jen																					
	Liu, Kuan-Ting																					
Total		4,200	4,200	-	-	6,024	6,024	126	126	10,350	10,350	6,558	7,965	108	108	650	-	650	-	17,666	19,073	None
										5.92%	5.92%									10.10%	10.91%	

1. Please describe the remuneration policy, system, standards, and structure for Independent Directors, and explain the correlation between remuneration amounts and factors such as responsibilities, risks, and time commitment:
Remuneration for the Company’s Independent Directors is determined in accordance with Article 20 of the Company’s Articles of Incorporation, the "Rules for the Scope of Duties of Independent Directors," and the results of the "Board Performance Evaluation Measures." Recommendations are made based on these factors and with reference to the Company’s operational performance and prevailing practices within the industry. These recommendations are submitted to the Compensation Committee for approval and subsequently resolved by the Board of Directors.
2. Other than the remuneration disclosed in the table above, compensation received in the most recent fiscal year by any director for providing services (such as serving as a consultant to the parent company, any entities included in the financial statements, or non-employee roles in investee companies): None.

Remuneration Paid to Directors and Independent Directors (Individual Disclosure of Names and Remuneration) Unit: NT\$1,000

Title	Name	Directors Remuneration								Amount and Ratio of total A, B, C and D to Net Income (Note 10)		Remuneration Received as Employee								Amount and Ratio of total A, B, C, D, E, F and G to Net Income (Note 10)		Remuneration from Invested Companies Other Than Subsidiaries or Parent Company (Note11)
		Remuneration (A) (Note 2)		Pension (B)		Remuneration to Directors (C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonus and Special Allowance (E) (Note 5)		Pension (F)		Employee Bonus (G) (Note 6)						
		The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidated Financial Statements (Note 7)	
																Cash	Stock	Cash	Stock			
Director	Chang, I-Sheng (Note)					753	753	12	12	765	765	4,421	4,421	108	108	550		550		5,794	5,794	None
										0.44%	0.44%									3.31%	3.31%	
Total						753	753	12	12	765	765	4,421	4,421	108	108	550		550		5,794	5,794	None
										0.44%	0.44%									3.31%	3.31%	

1. Please describe the remuneration policy, system, standards, and structure for Independent Directors, and explain the correlation between remuneration amounts and factors such as responsibilities, risks, and time commitment:
Remuneration for the Company’s Independent Directors is determined in accordance with Article 20 of the Company’s Articles of Incorporation, the "Rules for the Scope of Duties of Independent Directors," and the results of the "Board Performance Evaluation Measures." Recommendations are made based on these factors and with reference to the Company’s operational performance and prevailing practices within the industry. These recommendations are submitted to the Compensation Committee for approval and subsequently resolved by the Board of Directors.
2. Other than the remuneration disclosed in the table above, compensation received in the most recent fiscal year by any director for providing services (such as serving as a consultant to the parent company, any entities included in the financial statements, or non-employee roles in investee companies): None.

Note: As the Company meets the disclosure requirements stipulated in Article 10 of the "Regulations Governing Information to be published in Annual Reports of Public Companies," the individual names and remuneration of directors are disclosed separately.

Table of Remuneration Range

Range of Remuneration Paid to Directors	Names of Directors			
	Aggregate of First Four Items of Remunerations (A+B+C+D)		First Seven Items of Remunerations (A+B+C+D+E+F+G)	
	The Company (Note 8)	All Companies in the Consolidated Financial Statements (Note 9) H	The Company (Note 8)	All Companies in the Consolidated Financial Statements (Note 9) I
Below NT\$1,000,000	Chang, I-Sheng Lee, Cheng-Mo Huang, Cheng-Tsung Chou, Ta-Jen Liu, Kuan-Ting AUROTEK Marketing Consulting Co., Ltd. AUROTEK Marketing Consulting Co., Ltd. Chu, Chun-Long	Chang, I-Sheng Lee, Cheng-Mo Huang, Cheng-Tsung Chou, Ta-Jen Liu, Kuan-Ting AUROTEK Marketing Consulting Co., Ltd. AUROTEK Marketing Consulting Co., Ltd. Chu, Chun-Long	Lee, Cheng-Mo Huang, Cheng-Tsung Chou, Ta-Jen Liu, Kuan-Ting AUROTEK Marketing Consulting Co., Ltd.	Lee, Cheng-Mo Huang, Cheng-Tsung Chou, Ta-Jen Liu, Kuan-Ting AUROTEK Marketing Consulting Co., Ltd.
NT\$1,000,000 (incl.) to 2,000,000 (not incl.)				
NT\$2,000,000 (incl.) to 3,500,000 (not incl.)				
NT\$3,500,000 (incl.) to 5,000,000 (not incl.)				
NT\$5,000,000 (incl.) to 10,000,000 (not incl.)	Cheng, Tien-Chong	Cheng, Tien-Chong	Cheng, Tien-Chong Chang, I-Sheng AUROTEK Marketing Consulting Co., Ltd. Chu, Chun-Long	Cheng, Tien-Chong Chang, I-Sheng AUROTEK Marketing Consulting Co., Ltd. Chu, Chun-Long
NT\$10,000,000 (incl.) to 15,000,000 (not incl.)				
NT\$15,000,000 (incl.) to 30,000,000 (not incl.)				
NT\$30,000,000 (incl.) to 50,000,000 (not incl.)				
NT\$50,000,000 (incl.) to 100,000,000 (not incl.)				
Above NT\$100,000,000				
Total	8	8	8	8

Note 1: The names of the directors shall be listed separately (the legal person shareholder shall be listed with both its name and the representative's name), and directors and independent directors should be listed separately. The amount of each payment shall be disclosed in a summary manner.

Note 2: The remuneration of directors in the latest year (including directors' remuneration, duty allowances, severance, bonuses, rewards, etc.).

Note 3: The amount of directors' remuneration approved by the Board of Directors in the most recent year.

Note 4: Refers to the expenses incurred by directors to perform relevant duties including transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the directors in the most recent year. The kind and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please note the company's payment for the driver, but not included in remuneration.

Note 5: Refers to the salaries, duty allowances, severance, bonuses, rewards, transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the directors' act concurrently as employees including the general manager, deputy general managers, other managers and employees in the most recent year. The nature and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please explain the Company's payment for the driver in the footnote, but not included in remuneration. The salary expenses recognized in accordance with IFRS 2 "Share-based payment", including shares acquired under employee stock option, restricted new shares to employees and shares acquired from participation in cash capital increase option and so forth shall also count towards the remuneration.

Note 6: If the directors act concurrently as employees (including the general manager, deputy general managers, other managers and employees) who receive employee remuneration (including stock and cash), the amount of employee bonus approved by the Board of Directors in the latest year shall be disclosed. If it is impossible to be estimated, the year's estimated amount will be calculated based on the proportion of the actual distribution amount last year. And Annexed Form 1-3 shall be filled out.

Note7: Total amount of remuneration paid to the directors by all companies (including the Company) in the consolidated financial statements shall be disclosed.

Note8: Total amount of remuneration paid to the directors by the Company, with disclosure of the directors' names in the corresponding brackets.

Note 9: Total amount of remuneration paid to each directors of the Company and all companies (including the Company) in the consolidated financial statements, with disclosure of the names of the directors in the corresponding brackets.

Note10: Net Income refers to the profit after income tax of parent company financial statements in the most recent year.

Note11: a. This column should clearly be filled out with the remuneration amount related to invested companies other than the subsidiaries or the parent company for directors of the Company.*The content of the remuneration disclosed in this table is different from the concept of income under the Income Tax Law, so the purpose of this table is for information disclosure and not for taxation.

b. If the directors of the Company receive the remuneration from the invested companies other than the subsidiaries or the parent company, the remuneration shall be merged with Column I of the Table of Remuneration Ranges; and the name of the column shall be changed to "Parent Company and All Invested Companies".

c. Remuneration refers to the emoluments (including employees, directors and supervisors emoluments) and business handling expenses, etc., for the directors of the Company as directors, supervisors or managers of invested companies other than the subsidiaries or the parent company.

* The content of the remuneration disclosed in this Table is different from the concept of the Income Tax Act. Therefore, the purpose of this Table is only for information disclosure but not for withholding tax.

(II) Remuneration Paid to Supervisors: Not applicable.

(III) Remuneration Paid to the General Manager and Deputy General Managers

Unit: NT\$1,000

Title	Name	Salary(A) (Note 2)		Pension (B)		Salary, Bonus and Special Allowance (C) (Note 3)		Employee Bonus (D) (Note 4)				Amount and Ratio of total A, B, C and D to Net Income (%) (Note 8)		Remuneration from Invested Companies Other Than Subsidiaries or Parent Company (Note 9)
		The Company	All Companies in the Consolidate d Financial Statements (Note 7)	The Company	All Companies in the Consolidate d Financial Statements (Note 7)	The Company	All Companies in the Consolidate d Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidate d Financial Statements	
								Cash	Stock	Cash	Stock			
Vice Chairman /Deputy General Manager	Chang, I-Sheng	9,958	11,352	408	408	6,679	6,679	1,650		1,650		18,695	20,089	None
General Manager	Chu, Chun-Long													
Deputy General Manager	Shih, Ting-Jui													
Deputy General Manager (Note 1)	Wong, Shih-Yang													
Deputy General Manager (Note 2)	Chen, Yu-Ping													
Deputy General Manager (Note 3)	Jhan, Da-Li													

* Regardless of job title, any position equivalent to General Manager or Deputy General Manager (e.g., President, CEO, Director, etc.) shall be disclosed.

Note 1: Wong, Shih-Yang was appointed as Deputy General Manager of the Components Division on November 11, 2024.

Note 2: Chen, Yu-Ping was appointed as Finance Director and Deputy General Manager of the Administration Division on November 11, 2024.

Note 3: Jhan, Da-Li was appointed as Deputy General Manager of the Robotics Business Division on January 1, 2025.

Table of Remuneration Range

Range of Remuneration Paid to the General Manager and the Deputy General Managers	Names of the General Manager and the Deputy General Managers	
	The Company (Note 6)	All companies in The Consolidated Financial Statements (Note 7)
Below NT\$1,000,000	Chen, Yu-Ping, Jhan, Da-Li	Chen, Yu-Ping, Jhan, Da-Li
NT\$1,000,000 (incl.) to 2,000,000 (not incl.)	Wong, Shih-Yang	Wong, Shih-Yang
NT\$2,000,000 (incl.) to 3,500,000 (not incl.)		
NT\$3,500,000 (incl.) to 5,000,000 (not incl.)	Shih, Ting-Jui	Shih, Ting-Jui
NT\$5,000,000 (incl.) to 10,000,000 (not incl.)	Chang, I-Sheng, Chu, Chun-Long	Chang, I-Sheng, Chu, Chun-Long
NT\$10,000,000 (incl.) to 15,000,000 (not incl.)		
NT\$15,000,000 (incl.) to 30,000,000 (not incl.)		
NT\$30,000,000 (incl.) to 50,000,000 (not incl.)		
NT\$50,000,000 (incl.) to 100,000,000 (not incl.)		
Above NT\$100,000,000		
Total	6 persons	6 persons

Note 1: The names of the general manager and the deputy general managers shall be separately listed, and the respective amounts of payment shall be disclosed in a summary manner.

Note 2: This refers to the emoluments, duty allowances and severance of the general manager and the deputy general managers in the most recent year.

Note 3: This refers to the bonuses, rewards, transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the general manager and the deputy general managers in the most recent year. The nature and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please explain the Company's payment to the driver in the footnote, but not included in remuneration. The salary expenses recognized in accordance with IFRS 2 "Share-based payment", including obtaining employee stock option certificates and restricted stock awards, and participating in cash capital increase and subscription of shares shall also be included in the remuneration.

Note 4: The amount of employee bonus (including stock and cash) to the general manager and the deputy general managers as approved by the Board of Directors in the most recent year. If it is impossible to be estimated, the estimated amount of this year will be calculated based on the proportion of the actual distribution amount last year. And Annexed Form 1-3 shall be filled out.

Note 5: Total amount of remuneration paid to the general manager and the deputy general managers by all companies (including the Company) listed in the consolidated financial statements shall be disclosed.

Note 6: Respective total amounts of remuneration paid to the general manager and the deputy general managers by the Company with disclosure of the names of the general manager and the deputy general managers in the corresponding brackets.

Note 7: It shall disclose the respective total remuneration amounts paid to the general manager and the deputy general managers of the Company by all companies (including the Company) in the consolidated financial statements, with disclosure of the names of the general manager and the deputy general managers in the corresponding brackets.

Note 8: Net income refers to the profit after income tax of parent company financial statements in the most recent year.

Note 9: a. This column should clearly state the remuneration amount paid to the general manager and the deputy general managers of the Company by invested companies other than the subsidiaries or the parent company.

b. If the general manager and the deputy general managers of the Company receive remuneration from the invested companies other than the subsidiaries or the parent company, the remuneration shall be merged with Column E of the Table of Remuneration Ranges; and the name of the column shall be changed to "Remuneration from the parent company and invested companies".

c. Remuneration refers to the emoluments (including employee, director and supervisor's emoluments) and business handling expenses, etc. paid to the general manager and the deputy general managers of the Company as directors, supervisors or managers of invested companies other than the subsidiaries.

* The content of the remuneration disclosed in this Table is different from the concept of the Income Tax Act. Therefore, the purpose of this Table is only for information disclosure but not for withholding tax.

(IV) Name and distribution of the manager to whom the employee remuneration is assigned

Unit: NT\$1,000

	Title (Note 1)	Name (Note 1)	Amount of shares	Cash amount	Total	Total as a percentage of net income after tax (%)
Managers	Vice Chairman/Deputy General Manager	Chang, I-Sheng	0	2,240 (Note E)	2,240 (Note E)	1.28% (Note E)
	General Manager	Chu, Chun-Long				
	Deputy General Manager	Shih, Ting-Jui				
	Deputy General Manager (Note A)	Wong, Shih-Yang				
	Finance officer/Deputy General Manager (Note B)	Chen, Yu-Ping,				
	Deputy General Manager (Note C)	Jhan, Da-Li				
	Assistant Manager of Administration Division	Chen, Wen-Chin				
	Accounting officer/Corporate governance officer (Note D)	Wang, Shu-Hua				

Note A : On November 11, 2024, Wong, Shih-Yang was appointed as the new deputy general manager of the module business division.

Note B : On November 11, 2024, Chen, Yu-Ping was newly appointed as the deputy general manager of the management office

Note C : On January 01, 2025, Jhan, Da-Li was newly appointed as the deputy general manager of the Robotics Business Division.

Note D : On December 16, 2024, Wang, Shu-Hua appointed as the new head of corporate governance .

Note E : The remuneration of directors and employees for the year 2024 is a proposed amount, not an actual distribution amount .

Note 1: Individual names and job titles should be disclosed, but profit distributions can be disclosed in aggregate.

Note 2: It is to fill in the amount of employee remuneration (including stock and cash) of the manager approved by the board of directors in the most recent year, and if it cannot be estimated, the proposed distribution amount for this year will be calculated according to the proportion of the actual distribution amount last year. Net profit after tax refers to the net profit after tax for the most recent year; Where IFRS has been adopted, net profit after tax refers to the net profit after tax for the most recent financial report of an individual or individual financial statement.

Note 3: The scope of application of the manager is stipulated in the letter No. 0920001301 dated March 27, 92 of the Taiwan Finance Securities Commission, and its scope is as follows:

- (1) General Manager and equivalent level
- (2) Deputy General manager and equivalent level
- (3) Associate and equivalent rank
- (4) Head of financial department
- (5) Head of accounting department
- (6) Other persons who have the right to manage the affairs of the company and sign it.

Note 4: If the directors, general managers and deputy general managers have received employee remuneration (including stocks and cash), they should fill in this form again.

(V) Compare and explain the analysis of the ratio of the total remuneration paid to the directors, supervisors, general manager and deputy general manager of the Company in the last two years to the net profit after tax, and explain the policy, standard and combination of remuneration, the procedure for setting remuneration, and the correlation with operating performance and future risks:

- 1、The remuneration paid to the directors, general manager and deputy general manager of the Company in the most recent two years by the Company and all companies in the consolidated statements as a percentage of the net profit after tax for individual or individual financial reports:

Job title	Item	The ratio of total remuneration to net profit after tax			
		For the year ended 2024		For the year ended 2023	
		Percentage of the Company (%)	Percentage of the Consolidated (%)	Percentage of the Company (%)	Percentage of the Consolidated (%)
	Director	13.41	14.22	18.26	20.03
	General Manager and Deputy General Manager	10.69	11.49	11.38	13.15

Note A : Net profit after tax attributable to the parent company for the year ended 2024 was 174,876 thousand dollars

Note B : Net profit after tax attributable to the parent company for the year ended 2023 was 78,773 thousand dollars

- 2、The policy, standard and combination of remuneration payment, the procedure for setting remuneration, and the relevance to business performance and future risks :

- ① According to the Articles of Association of the Company, when the Company makes a profit in the year, it shall allocate no less than 5% of the remuneration to employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the distribution objects may include subordinate employees who meet certain conditions; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 5% of the remuneration of the directors. The allocation of directors' remuneration should be linked to the results of the annual performance appraisal of individual directors.
- ② In addition to the remuneration of the general manager and deputy general manager of the Company with reference to the relevant industry level and the company's past operating performance, the payment standards, structure and system of the general manager and deputy general manager of the Company will also be reviewed and adjusted in a timely manner according to the actual operating conditions and changes in relevant laws and regulations, and the managers will not be guided to engage in behaviors that exceed the company's risks in pursuit of remuneration. In addition, the Remuneration Committee of the Company will also regularly evaluate the remuneration of the General Manager and Deputy General Manager and submit the recommendations to the Board of Directors for discussion, so as to strike a balance between the Company's sustainable operation and risk control.
- ③ According to the provisions of the "Remuneration and Remuneration Measures for Directors and Managers" of the Company, if the directors of the Company have part-time employees, part of the remuneration of the part-time employees shall be handled in accordance with the provisions of the Remuneration Measures for Employees of the Company.
- ④ According to the provisions of the "Regulations for the Remuneration of Directors and Managers" of the Company, the remuneration of managers:

- i. The Remuneration Committee of the Company shall pay the manager's salary at 0%~150% of the salary level of the same industry based on the value of the manager's participation and contribution to the company's operation.
- ii. Monthly fixed salary: According to the company's working years and job value, the annual salary increase shall not exceed 10%.
- iii. Variable Salary :
 - 1. Sales bonus: Quarterly bonus according to the bonus rules approved by the company.
 - 2. Year-end bonus: Paid at the end of each year, the company will determine the payment base according to the operating conditions, and then adjust it according to the annual performance appraisal of individual employees, rewards and punishments and other factors.
 - 3. Employee remuneration: In accordance with the provisions on employee remuneration in the Articles of Association of the Company, the Remuneration Committee shall prepare a distribution proposal and report to the shareholders' meeting after being resolved by the Board of Directors after considering the overall performance, future operations and risks of the Company.

III. Corporate Governance Practices:

(I) Functioning of the Board of Directors

- 1、The 16th session of the Board of Directors consists of seven members, and the term of office is from June 9, 2023 to June 8, 2026.
- 2、In 2024, the Board of Directors held 5 meetings (A), and the directors attended as follows:

Job title	Name	Actual Attendance (B)	Number of delegated attendances	Actual Attendance Rate (%) 【B/A】(Note)	Notes
Chairman	Cheng, Tien-Chong	5	0	100%	-
Vice Chairman/ Deputy General Manager	Chang, I-Sheng	5	0	100%	-
Director	Lee, Cheng-Mo	5	0	100%	-
Director	AUROTEK Marketing Consulting Co., Ltd. Representative: Chu, Chun-Long	5	0	100%	-
Independent Director	Huang, Cheng-Tsung	4	1	80%	-
Independent Director	Chou, Ta-Jen	5	0	100%	-
Independent Director	Liu, Kuan-Ting	5	0	100%	-

Note1 : If the director or supervisor is a legal person, the name of the shareholder of the legal person and the name of their representative shall be disclosed.

Note2 : (1) If a director or supervisor resigns before the end of the year, the date of resignation shall be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of meetings of the board of directors and the actual number of seats attended (attended) during the period of service.

(2) Before the end of the year, if there is a re-election of the director supervisor, the new and old directors and supervisors shall be filled in, and the remarks column shall indicate that the director supervisor is the old, new or re-elected and the date of the re-election, and the actual attendance rate (%) shall be calculated based on the number of meetings of the board of directors and the actual number of seats attended (attended) during the period of their tenure.

3、Attendance of independent directors at each meeting of the Board of Directors in the most recent year：

◎：Attendance；☆：Consignment Attendance；*：Absent

Term & Date Name	16th Term				
	4th	5th	6th	7th	8th
	2024.03.14	2024.05.08	2024.08.08	2024.11.08	2024.12.16
Huang, Cheng-Tsung	◎	◎	☆	◎	◎
Chou, Ta-Jen	◎	◎	◎	◎	◎
Liu, Kuan-Ting	◎	◎	◎	◎	◎

4、Other matters to be recorded:

(1) If the operation of the board of directors has any of the following circumstances, the date, period, content of the proposal, the opinions of all independent directors and the company's handling of the opinions of independent directors shall be stated:

- ① For matters listed in Article 14-3 of the Securities and Exchange Act, please refer to pages 67 to 69 of this annual report "Important Resolutions of the Shareholders' Meeting and the Board of Directors in the Most Recent Year and as of the Publication Date of the Annual Report".
- ② In addition to the matters mentioned above, other matters resolved by the Board of Directors that have been objected to or qualified by the independent directors and have been recorded or stated in writing: There is no such matter.

- (2) The implementation of the director's recusal of the interested proposal shall state the director's name, the content of the proposal, the reason for the recusal of the interest, and the circumstances of participating in the voting

Board of Directors Period, date	The content of the motion	Interests of directors	Reason of avoidance	Participation in voting
16th meeting of the 6th Board of Directors 2024.08.08	The Company's 2023 annual remuneration of directors and managers and employees of the distribution of remuneration amount.	Cheng, Tien-Chong Chang, I-Sheng Lee, Cheng-Mo AUROTEK Marketing Consulting Co., Ltd. (Chu, Chun-Long)	As an interested party in this case.	Remuneration of directors, with the exception of individual recusals, shall be approved by the chairman in consultation with the remaining directors present.
		Chang, I-Sheng Chu, Chun-Long	As an interested party in this case.	Except for the above-mentioned directors who recuse themselves due to interests, the remuneration of managers and employees was approved as approved by the chairman after consulting the remaining directors present °
	The Company's 2024 annual manager salary adjustment case.	Chang, I-Sheng	As an interested party in this case.	Except for the above-mentioned directors who recused themselves due to their interests, the chairman consulted with the other directors present and agreed to pass the case.
16th meeting of the 7th Board of Directors 2024.11.08	2024 Annual Employee Stock Option Certificate Grant List	Chang, I-Sheng Chu, Chun-Long	As an interested party in this case.	Except for the above-mentioned directors who recused themselves due to their interests, the chairman consulted with the other directors present and agreed to pass the case.

- (3) Listed companies on the OTC market should disclose information such as the evaluation cycle and period, the scope, method and content of the board of directors' self-evaluation (or peer) evaluation, and the implementation of the board evaluation is as follows:

The board of directors evaluates the implementation of the situation	
Evaluation cycle	The performance of the Board of Directors is evaluated on a regular basis once a year.
Evaluation Period	From January 1, 2024 to December 31, 2024
Scope of assessment	Performance evaluation of the Board of Directors, Board members, Audit Committee and Remuneration Committee
Methods of assessment	Board of Directors self-assessment, Board member self-assessment, Audit Committee self-assessment and Remuneration Committee self-assessment
Evaluate the content	<p>(i) The evaluation of the performance evaluation of the board of directors covers five aspects:</p> <ol style="list-style-type: none"> (1) The degree of involvement in the company's operations. (2) Improve the quality of decision-making of the board of directors. (3) Composition and structure of the Board of Directors. (4) Election of Directors and Continuing Education. (5) Internal Controls. <p>(ii) The evaluation of the performance evaluation of directors covers six aspects:</p> <ol style="list-style-type: none"> (1) Mastery of the company's goals and tasks. (2) Awareness of directors' responsibilities. (3) The degree of involvement in the company's operations. (4) Internal relationship management and communication. (5) Professional and continuing education of Directors. (6) Internal Controls. <p>(iii) The performance evaluation of the Audit Committee covers five major aspects:</p> <ol style="list-style-type: none"> (1) The degree of involvement in the company's operations. (2) Functional Committee Responsibilities Awareness. (3) Quality of Functional Committee Decision-making. (4) Composition and selection of members of the functional committee. (5) internal control, etc. <p>(iv) The performance evaluation of the Remuneration Committee covers five aspects:</p> <ol style="list-style-type: none"> (1) The degree of involvement in the company's operations. (2) Functional Committee Responsibilities Awareness. (3) Quality of Functional Committee Decision-making. (4) Composition and selection of members of the functional committee. (5) Internal control, etc.
Evaluate the results	<p>I. Board of Directors and members of the Board of Directors</p> <ol style="list-style-type: none"> 1. The performance evaluation of the overall Board of Directors and members of the Board of Directors is in line with the evaluation standards, indicating that the overall operation is still perfect, and the Company will continue to improve the functions of the Board of Directors based on the results of this performance evaluation to improve the effectiveness of corporate governance. 2. This evaluation report was submitted to the Board of Directors on March 11, 2025 as a basis for review and improvement.

The board of directors evaluates the implementation of the situation	
	<p>II. Audit Committee</p> <ol style="list-style-type: none"> 1. The performance evaluation of the overall audit committee and the members of the audit committee meeting all meet the evaluation standards, indicating that the overall operation is still considered perfect, and the Company will continue to improve the functions of the audit committee based on the results of this performance evaluation to improve the effectiveness of corporate governance. 2. This evaluation report was submitted to the Board of Directors on March 11, 2025 as a basis for review and improvement. <p>III. Remuneration Committee</p> <ol style="list-style-type: none"> 1. The performance evaluation of the overall remuneration committee and the members of the remuneration committee are in line with the evaluation standards, indicating that the overall operation is still considered perfect, and the Company will continue to improve the functions of the remuneration committee based on the results of this performance evaluation to improve the effectiveness of corporate governance. 2. This evaluation report was submitted to the Board of Directors on March 11, 2025 as a basis for review and improvement.

- (4) Objectives for strengthening the functions of the Board of Directors in the current and most recent years (e.g., establishment of audit committees, improvement of information transparency, etc.) and evaluation of implementation:
- ① In addition to providing relevant laws and regulations to the directors at any time, the Company shall report the current status of the Company's business to the directors at the meeting of the Board of Directors, and prepare relevant information on the proposals and appoint personnel for the directors to inspect and inquire.
 - ② The Company takes the initiative to provide information on various continuing education courses, and encourages directors to actively participate in various corporate governance courses or participate in relevant legal compliance seminars of the competent authorities from time to time to strengthen the functions of the Board of Directors.
 - ③ Enhance information transparency, and strengthen the disclosure of information on finance, stock affairs, corporate governance and sustainable development.

(II) Functioning of the Audit Committee

1、Composition of the Audit Committee:

In accordance with Article 14-4 of the Securities and Exchange Act, the Audit Committee is composed of all independent directors for the purpose of assisting the Board of Directors in improving corporate governance performance.

2、Terms of Reference of the Audit Committee：

The Audit Committee shall hold regular meetings on a quarterly basis and, within the scope of its authority, may require relevant department managers, internal auditors, accountants, legal counsel or other personnel to attend and provide relevant necessary information.

The terms of reference of the Audit Committee of the Company are as follows:

- (1) The internal control system shall be formulated or amended in accordance with the provisions of Article 14-1 of the Securities and Exchange Law.
- (2) Assessment of the effectiveness of the internal control system.
- (3) In accordance with the provisions of Article 36-1 of the Securities and Exchange Law, the procedures for obtaining or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees for others are formulated or amended.
- (4) Matters involving the directors' own interests.
- (5) Significant asset or derivative transactions.
- (6) Significant capital loans, endorsements or guarantees.
- (7) The offering, issuance or private placement of securities of an equity nature。
- (8) Appointment, dismissal or remuneration of certified public accountants.
- (9) Appointment and dismissal of the head of finance, accounting or internal audit.
- (10) Annual financial report。
- (11) Other major matters stipulated by the company or the competent authority.

3、There are three members of the second Audit Committee, whose term of office is from June 9, 2023 to June 8, 2026.

4、In 2024, the Audit Committee held 4 meetings (A), and the independent directors attended as follows：

Job title	Name	Actual Attendance (B)	Number of delegated attendances	Actual Attendance Rate (%) 【B/A】 (Note)	Notes
Independent Director (Convenor)	Huang, Cheng-Tsung	3	1	75%	-
Independent Director (Member)	Chou, Ta-Jen	4	0	100%	-
Independent Director (Member)	Liu, Kuan-Ting	4	0	100%	-

Note1: If an independent director resigns before the end of the year, the date of resignation should be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of meetings of the Audit Committee and the actual number of attendances during the period of service.

Note2: Before the end of the year, if there is a re-election of independent directors, both the new and old independent directors should be filled in, and the remarks column should indicate whether the independent directors are old, new or re-elected and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings of the Audit Committee and its actual attendance during the period of service.

5、Other matters to be recorded:

- (1) In the event of any of the following circumstances, the operation of the Audit Committee shall state the date of the meeting of the Audit Committee, the period, the content of the proposals, the objections, reservations or major recommendations of the independent directors, the results of the resolutions of the Audit Committee, and the Company's handling of the opinions of the Audit Committee.

① Matters listed in Article 14-5 of the Securities and Exchange Act:

Audit Commission Period, date	The content of the motion	Opinions of independent directors or major proposals	The outcome of the resolution of the Audit Committee	Handling of the Company
2nd meeting of the 4th Audit Committee March 14, 2024	<ol style="list-style-type: none"> 1. Appointment of the Company's Accounting Officer. 2. 2024 business plan and business target. 3. 2023 Annual Directors' Remuneration Distribution Case. 4. 2023 Annual Business Report, Individual Financial Statements and Consolidated Financial Statements. 5. 2023 Annual Surplus Distribution Case. 6. 2023 cash dividend distribution. 7. Regularly assess the independence and competency of the Company's visa accountants (including Audit Quality Indicators (AQI)). 8. Examination of visa accountants at public expense. 9. 2023 Internal Control System Effectiveness Assessment and Internal Control System Statement. 	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.
2nd meeting of the 5th Audit Committee May 8, 2024	<ol style="list-style-type: none"> 1. The Company's consolidated financial report for the first quarter of 2024 2. The Company purchases and sells goods, or conducts labor or technical service transactions with related parties, and the annual transaction amount is expected to reach 5% of the Company's latest consolidated total assets or net consolidated operating income in the latest year. 3. It is proposed to revise the Company's "Code of Practice for Financial Business between Related Parties". 4. The Company acquired 10% equity interest in "Self-Purifying Component Industry Co., Ltd.". 	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.
	<ol style="list-style-type: none"> 5. The Company intends to dispose of the securities held by Employment Information Co., Ltd. 			Continue to contact interested buyers.
2nd meeting of the 6th Audit Committee August 8, 2024	<ol style="list-style-type: none"> 1. The Company's consolidated financial report for the second quarter of 2024. 2. The Company applied to the First Bank, a financial institution, for the extension of the credit line. 3. The Company applied to the financial institution Yushan Bank for the extension of the credit line. 	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.

Audit Commission Period, date	The content of the motion	Opinions of independent directors or major proposals	The outcome of the resolution of the Audit Committee	Handling of the Company
	4. The Company applied for the extension of the credit line from the commercial bank in cooperation with the financial institution. 5. The Company applied to Changhua Bank, a financial institution, for the extension of the credit line. 6. The Company applied to the Bank of Small and Medium Enterprises, a financial institution, for quota extension.			
2nd meeting of the 7th Audit Committee November 8, 2024	1. 2024 Employee stock option certificate granted to employees who are not directors or managers. 2. Regularly assess the independence of the company's visa accountants. 3. The Company's consolidated financial report for the third quarter of 2024. 4. Proposal for the 2023 Sustainability Report. 5. Proposal for the establishment of a sustainable development committee. 6. Formulated the organizational rules of the Company's Sustainability Committee. 7. Proposal to add (revise) the Company's internal control system. 8. The Company's 2025 internal audit plan. 9. Appointment of Deputy General Manager and Finance Director of the Administration Division. 10. The Company applied to Cathay United Bank, a financial institution, for the extension of the credit line. 11. The Company applied to the financial institution Yushan Bank for the extension of the credit line (supplementary explanation).	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.

② Except for the matters mentioned above, other matters that have not been approved by the Audit Committee and are approved by more than two-thirds of all directors: This is not the case.

- (2) The implementation of the independent director's recusal of the stakeholder proposal shall state the name of the independent director, the content of the proposal, the reason for the recusal of the interest, and the circumstances of participation in voting: there is no such circumstance.

- (3) The communication between the independent directors and the head of internal audit and the accountant (including the material issues, methods and results of the communication on the company's financial and business conditions, etc.).

① Communication between independent directors and the head of internal audit:

date manner	Communicate the key points	Process the execution result
March 14, 2024 Symposium	<ol style="list-style-type: none"> 1. Audit the progress of the implementation of the annual plan. 2. Explanation of audit findings and improvement results. 3. 2023 annual internal control system effectiveness assessment and internal control system declaration. 4. Other matters for discussion or instructions. 	Independent Director No comments this time
November 8, 2024 Symposium	<ol style="list-style-type: none"> 1. Complete audit working papers and reports as planned. 2. The 2024 internal control self-assessment exercise will be launched. 	Independent Director No comments this time
March 14, 2024 Audit Committee	<ol style="list-style-type: none"> 1. Internal audit report. 2. 2023 internal control system effectiveness assessment and internal control system statement. 	Independent Director No comments this time
May 8, 2024 Audit Committee	Internal audit report.	Independent Director No comments this time
August 8, 2024 Audit Committee	Internal audit report.	Independent Director No comments this time
November 8, 2024 Audit Committee	<ol style="list-style-type: none"> 1. Internal audit report. 2. The Company's 2024 risk management policy implementation report. 3. The Company's 2025 internal audit plan. 	Independent Director No comments this time

② Communication between independent directors and accountants:

date manner	Communicate the key points	Process the execution result
March 14, 2024 Symposium	Scope of audit, audit results, financial analysis, and information on recent laws and regulations.	Independent Director No comments this time
November 8, 2024 Symposium	Scope of audit, audit results, independence of the accountant, financial analysis, information on recent laws and regulations.	Independent Director No comments this time

(III) The operation of corporate governance and the differences between it and the Code of Practice on Corporate Governance listed on the OTC and the reasons for it.

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
I. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	✓		The Company has established a Code of Corporate Governance Practices, which is disclosed on its website.	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
II. Shareholding Structure and Shareholders' Rights				
(I) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters? If yes, have these procedures been implemented accordingly?	✓		(I) The Company has a dedicated unit to deal with shareholder suggestions, doubts, disputes and litigation matters, and has a spokesperson system, and the release of material information and financial information is handled in accordance with the Company's regulations.	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
(II) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	✓		(II) The Company shall report the information on the equity changes of directors and managers on a monthly basis in accordance with the regulations, and also publish the list of the top 10 shareholders in the annual report every year.	
(III) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	✓		(III) The Company has formulated measures for the supervision and management of its subsidiaries, and regularly implements the supervision of its subsidiaries in accordance with the internal control system/internal audit system to implement the risk control mechanism.	

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	√		(IV) The Company has established a management operation to prevent insider trading (including insiders and insider trading targets, when they are informed of major internal information, after the internal material information is clarified, before or within 18 hours after the disclosure, they shall not buy or sell relevant securities or non-equity corporate bonds in the name of others; In addition, its shares shall not be traded during the closed period 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report). And on the official website, the annual implementation of the prevention of insider trading is disclosed.	
III. Composition and responsibilities of the Board of Directors (I) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented? (II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	√ √		(I) Please refer to pages 11 to 12 of this annual report for the Board's diversity policy and independence, specific management objectives and implementation. (II) In addition to the Audit Committee and the Remuneration Committee in accordance with the law, the Company has also set up a Sustainability Committee, which is described in the "Implementation of Promoting Sustainable Development and Differences from the Code of Practice for Sustainable Development of OTC Listed Companies and Reasons for the Execution of Relevant Functions".	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
(III) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the Board of Directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	√		(III) In order to implement corporate governance and enhance the functions of the Board of Directors of the Company, and establish performance targets to enhance the operational efficiency of the Board of Directors, the Company has formulated the "Board Performance Evaluation Measures", which reports the evaluation results to the Board of Directors every year, and the Company's 2024 annual Board performance evaluation has been reported to the Board of Directors on March 11, 2025, and is used as a reference for the remuneration and nomination of individual Directors.	
(IV) Does the Company evaluate the independence of CPAs on a regular basis?	√		(IV) The Company's Corporate Governance Code of Practice stipulates that the independence and competence of certified accountants should be assessed on a regular basis (at least once a year) with reference to Audit Quality Indicators (AQIs). The Company has assessed the independence and competency of the certified accountants with reference to the Audit Quality Index (AQI) in the most recent year, and after deliberation by the Audit Committee and the Board of Directors on March 11, 2025, they all meet the independence and competency standards of the Company, and have obtained the independence statement issued by the accountants, and the relevant important items of the assessment are listed in Note 1.	

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
IV. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	√		<p>The Company has established a corporate governance system, in addition to complying with relevant laws and regulations and the Articles of Association, safeguarding the rights and interests of shareholders, treating shareholders equally, strengthening the operation of the Board of Directors and functional committees, improving information transparency, and implementing corporate social responsibility, and is committed to establishing effective corporate governance and promoting corporate sustainable development.</p> <p>(i) Corporate Governance Officer: Ms. Kuo, Shu-Ling the corporate governance officer, resigned on December 1, 2024, and was approved by the board of directors on December 16, 2024 to appoint Wang, Shu-Hua as corporate governance officer to protect the rights and interests of shareholders and strengthen the functions of the board of directors.</p> <p>(ii) The scope of authority of the corporate governance officer According to the "Key Points for Matters to be Followed in the Establishment and Exercise of Powers by the Board of Directors of Listed Companies", corporate governance officer is responsible for corporate governance-related matters, mainly including the following:</p> <ol style="list-style-type: none"> 1. Handle matters related to the meetings of the board of directors and shareholders' meetings in accordance with the law. 2. Preparation of minutes of board of directors and shareholders' meetings. 3. Assist directors in their induction and continuing education. 	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
			<p>4. To provide information necessary for the directors to carry out their business.</p> <p>5. Assist directors in complying with laws and regulations.</p> <p>6. Other matters stipulated in the articles of association or contract, etc.</p> <p>(iii) Continuing education of the corporate governance officer: Corporate governance officer, Wang, Shu-Hua, was appointed by the board of directors on December 16, 2024, and has not yet undergone relevant training, and the further education of the former head of corporate governance, Kuo, Shu-Ling, is detailed in Note 2.</p>	
V. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	√		<p>The Company continues to interact with stakeholders to establish a communication and response mechanism for sustainability issues, and identifies important stakeholders through the AA1000 SES standard of "responsibility, influence, tension, multiple perspectives, and dependence", and after evaluation and discussion by the heads of each unit of the Company, the categories of important stakeholders are established as customers/distributors/agents, employees, suppliers, directors/INEDs, shareholders/investors, etc.</p> <p>Various stakeholders have different meanings and interactions with the Company's business activities, and at the same time, different departments negotiate with them through various communication methods, continue to communicate and negotiate in various ways, and produce various results.</p> <p>Please refer to Page 5~ Page 6 of the 2023 Sustainability Report for the negotiation methods and results of various stakeholders.</p>	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	✓		The Company appointed "Grand Fortune Securities Co., Ltd, Stock Affairs Agency Department" to handle the shareholders' meeting and various stock affairs.	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
VII. Information Disclosure				Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
(I) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	✓		(I) The Company has established a public website to regularly disclose information related to its financial operations and corporate governance.	
(II) Does the Company use other information disclosure channels (e.g., maintaining an English-language website. Note: Regardless of whether "Yes" or "No" is ticked regarding the implementation status, an explanation should still be provided in the explanation column for each item. Designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors' conference etc.)?	✓		(II) The company has set up an official website in Traditional, Simplified, English and Japanese, and designated a person to be responsible for the collection and disclosure of company information. The spokesperson system has been implemented, and the information that can affect the decision-making of shareholders and stakeholders can be disclosed in a timely manner in accordance with laws and regulations. The Company will record the entire process of the corporate information session and place the relevant files on the company's website.	
(III) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating		✓	(III) In accordance with the laws and regulations and the overall planning of the company, the company announces and reports the annual and quarterly financial reports and the operation of each month before the prescribed deadline. In accordance with the laws and regulations and the overall planning of the company, the	

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
statements for each month before the specified deadlines?			company announces and reports the annual and quarterly financial reports and the operation of each month before the prescribed deadline.	
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	√		<p>The Company's management conducts two-way communication channels with the following related parties, and the relevant explanations are as follows:</p> <p>(i) Safeguard the rights and interests of employees: all are handled in accordance with the Labor Standards Law and the company's personnel regulations.</p> <p>(ii) Employee care: The Company has a monthly meeting for all employees to enhance employee communication and understand the company's business results and provide channels for inter-departmental exchanges and communication; In addition, employee complaint mailboxes and telephone numbers are provided to provide smooth channels for employees to complain.</p> <p>(iii) Investor relations: The Company has set up a special network to communicate with legal people and shareholders and establish two-way communication channels between management and external investors.</p> <p>(iv) Supplier relationship: The company has formulated supplier management measures and conducted annual supplier evaluations and reports on the supplier's customer complaints, incoming material quality, quality abnormalities and defective product handling, and the supplier's relevant laws and regulations, management system and environmental protection are included in the scoring items in the supplier evaluation and supervision form.</p>	Complies with Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
			<p>(v) Stakeholder rights: The Company provides transparent and up-to-date information, such as financial, business and corporate governance-related information, on both its website and the Public Information Observatory.</p> <p>(vi) Directors' further education: The Company's directors are required to study and apply for further education in accordance with the law every year, and all of them comply with relevant regulations.</p> <p>(vii) Implementation of risk management policies and risk measurement standards: In order to ensure the integrity of the Company's risk management system, a risk management policy has been formulated to implement the risk management mechanism and improve the effectiveness of the division of risk management; The Audit Committee and the Board of Directors supervise risk management. For the purpose of risk management, it is necessary to shape a business strategy and organizational culture that attaches importance to risk management, and establish an overall risk management system, which is jointly promoted by the board of directors, managers and employees of the Company and its subsidiaries at all levels, so as to maintain the Company within the risk tolerance from the perspective of the Company as a whole, so as to reasonably ensure the achievement of the Company's strategic objectives. The implementation of 2024 was reported to the Audit Committee and the Board of Directors on November 8, 2024.</p>	

Evaluation Items	Operational Situation (Note).			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary	
			(viii) Implementation of customer policy: The Company maintains a stable and good relationship with customers to create corporate profits. (ix) The company's purchase of liability insurance for directors: Since December 26, 2013, the company has purchased liability insurance for directors, supervisors and important employees every year. The directors' liability insurance for the most recent year was purchased from Mingtai Fire & Marine Insurance Co., Ltd. on December 19, 2024 (insurance period: January 1, 2025 to December 31, 2025), with an insured amount of US\$5 million, and was submitted to the board of directors on March 11, 2025.	
<p>IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.</p> <p>The results of the 11th term (2024) corporate governance evaluation of the Company have not yet been announced before the printing date of the annual newspaper, and the 10th term (2023) corporate governance evaluation is classified as 51% to 65%, and explanation for improved items and prioritized measures are listed below:</p> <ol style="list-style-type: none"> 1、After the shareholders' meeting of the Company has been completed, upload the audio and video link of the meeting to the Company's website; In addition, two corporate information meetings were held, and the video link of the meeting was posted on the company's website. 2、The Board of Directors of the Company regularly assesses the independence and competence of certified public accountants with reference to Audit Quality Indicators (AQIs) and discloses the assessment process in detail in its annual report。 3、The Company established a Sustainability Committee and approved the Sustainability Report by the Board of Directors. 4、The Company has established a greenhouse gas reduction management policy and disclosed the relevant greenhouse gas emissions, water consumption and total weight of waste in the past two years. 5、The Company formulates a human rights protection policy and a specific management plan, and discloses the relevant policies and implementation status on the Company's website. 6、The Company will continue to evaluate and consider possible improvement options for those items that have not yet been scored. 				

Note : Regardless of whether you tick "Yes" or "No", the operation should be stated in the summary description field.

Note1 : The Company regularly assesses the independence and competence of certified public accountants (including Audit Quality Indicators (AQI))

- I. In order to improve the audit quality of the financial statements, the independence and competency of the Company's certified accountants are regularly assessed (with reference to the Audit Quality Index (AQI), including audit experience, training hours, accountant load, audit input, case quality management review (EQCR) review, quality control support capabilities, non-audit services, customer familiarity, external inspection deficiencies and penalties and letters from competent authorities for improvement, innovative plans or initiatives, whether the accountants are unfit or subject to disciplinary actions or circumstances that impair their independence, etc.). It also compares with the "firm level" and "audit case level" to objectively evaluate the audit quality of the accounting firm and the audit team.
- II. After reviewing the Audit Quality Indicator (AQI) provided by CPAs, CPA Wang, Sung-Tse and CPA Lin, Chun-Yao, conforming to independence and suitability, the AQI was evaluated and approved by the Board of Directors on March 11, 2025.
- III. Accountants' Independence and Competency Assessment Criteria:

Evaluate the project	Evaluation Result	Whether it meets the requirements of independence and competency
Aspect 1: Professionalism		
1. Whether the experienced auditors have sufficient audit experience to carry out the audit.	Yes	Yes
2. Whether accountants and senior auditors receive sufficient education and training every year to continuously acquire professional knowledge and skills.	Yes	Yes
3. Whether the firm maintains sufficient senior employee	Yes	Yes
4. Whether the firm has sufficient professionals to support the audit team.	Yes	Yes
Aspect 2: Quality control		
1. Whether the accountant workload is overloaded.	No	Yes
2. Check whether team members have invested appropriately at each stage of the check.	Yes	Yes
3. Whether the EQCR accountant has devoted sufficient hours to carry out the audit case review.	Yes	Yes
4. Whether the firm has sufficient quality control manpower to support the audit team.	Yes	Yes
Aspect 3: Independence		
1. Whether the accountant provides non-audit services to the company that may directly affect the audit work.	No	Yes
2. Whether the accountant is familiar with the company has more negative impact than positive impact.	No	Yes
Aspect 4: Director		
1. Whether the firm's quality management and audit cases are carried out in accordance with relevant laws and regulations.	Yes	Yes
Aspect 5: Innovation		
1. In order to improve audit efficiency and ensure audit quality, whether the firm has the ability to innovate, make specific plans and actively implement them.	Yes	Yes

Note 2 : Continuing education for corporate governance executives

Corporate governance officer, Wang, Shu-Hua, was appointed by the board of directors on December 16, 2024 and has not yet undergone relevant training, and the previous head of corporate governance, Kuo, Shu-Ling, has not yet undergone relevant training, and the further education of the former head of corporate governance, Kuo, Shu-Ling, is as follows:

Continuing education institutions	Course name	Duration of study		Study Hours
		Begin	End	
Corporate Management and Sustainability Association of the Republic of China	Corporate Governance and Securities Regulations	2024/02/23	2024/02/23	3
Securities and Futures Market Development Foundation	Sustainable Disclosure Practical Study	2024/05/02	2024/05/03	9
Securities and Futures Market Development Foundation	2024 Annual Insider Trading Prevention Advocacy Conference	2024/09/06	2024/09/06	3
Securities and Futures Market Development Foundation	2024 Insider Equity Transaction Law Compliance Publicity Briefing	2024/11/22	2024/11/22	3
	Total			18

(IV) If the company has set up a remuneration committee or a nomination committee, its composition and operation shall be disclosed.

1、Information on the members of the Remuneration Committee

April 6, 2025

Capacity	Qualifications Name	Professional Qualifications and Experience	Independence Cases	The number of concurrently serving members of the remuneration committees of other public companies
convener (Independent Director).	Huang, Cheng-Tsung	Note	Note	0
commissioner (Independent Director)	Chou, Ta-Jen	Note	Note	2
commissioner (Independent Director)	Liu, Kuan-Ting	Note	Note	0

Note : For the professional qualifications, experience and independence of independent directors, please refer to Two. Corporate Governance Report I、Information on Directors, General Manager, Deputy General Managers, Assistant Managers, Department Heads, and Branch Managers (1) Information of Directors.

2、Information on the operation of the Remuneration Committee

- (1) There are three members of the Remuneration Committee of the Company.
- (2) The term of office of the Fifth Remuneration Committee is from June 9, 2023 to June 8, 2026.
- (3) In the 2024, a total of 3 (A) meetings have been held, and the attendance of each member is as follows:

Title	Name	actual Attendance (B)	entrust Number of attendances	Actual Attendance Rate (%) [B/A] (Note)	Notes
convener	Huang, Cheng-Tsung	2	1	67%	
commissioner	Chou, Ta-Jen	3	0	100%	
commissioner	Liu, Kuan-Ting	3	0	100%	

Other matters to be recorded:

- I. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall state the date, period, content of the resolution, the results of the resolutions of the Board of Directors, and the Company's handling of the opinions of the Remuneration Committee (if the remuneration approved by the Board of Directors is superior to the recommendations of the Remuneration Committee, the circumstances and reasons for the discrepancies) shall be stated: there is no such situation.
- II. If the members have objections or reservations to the matters resolved by the Remuneration Committee and there is a record or written statement, the date, period, content of the proposal, the opinions of all members and the handling of the opinions of the members shall be stated.

Note: :

- (1) If there is a resignation of the Remuneration Committee before the end of the year, the date of resignation shall be indicated in the remarks column, and the actual attendance rate (%) shall be calculated based on the number of meetings of the Remuneration Committee and the actual number of seats attended (attended) during the period of service.
- (2) Before the end of the year, if there is a re-election of the Remuneration Committee, the new and old Remuneration Committee members shall be filled in, and the remarks column shall indicate whether the Remuneration Committee is the old, new or re-elected and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and the actual number of seats attended (attended) during the period of employment.

(4)The content of the latest annual remuneration committee proposal and voting results:

Remuneration Committee period, date	The content of the motion	Opinions or major recommendations of the Remuneration Committee	The result of the resolution of the Remuneration Committee	Handling of the Company
3rd meeting of the 5th Remuneration Committee March 14, 2024	1. Proposed the allocation of employee remuneration and directors' remuneration for 2023 2. 2024 Annual Business Plan	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.
4th meeting of the 5th Remuneration Committee August 8, 2024	1. Review the distribution of directors' remuneration and managerial employee remuneration for 2023. 2. The Company's 2024 annual manager salary adjustment case.	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.
5th meeting of the 5th Remuneration Committee November 8, 2024	1. Review the allocation of warrants to managers and employees in 2024. 2. Remuneration of the Company's deputy general manager-level personnel.	None.	After consultation with the chairman, all the members present agreed to pass the bill.	In accordance with the resolution.

(5)The implementation of the recusal of the remuneration committee member from the proposal of interest shall state the name of the remuneration committee member, the content of the proposal, the reason for the recusal of interests, and the circumstances of participation in voting:

Remuneration Committee period, date	The content of the motion	Profit Avoidance Commissioner	Avoid the cause	Participation in voting
4th meeting of the 5th Remuneration Committee August 8, 2024	Review the distribution of directors' remuneration and managerial employee remuneration for 2023.	Chou, Ta-Jen Liu, Kuan-Ting	is an interesting party in this case	The stakeholders in this case have individually taken the initiative to recuse themselves from the discussion and resolution, and the chairman has consulted with the consent of the other members present to pass the resolution. The stakeholders in this case have individually taken the initiative to recuse themselves from the discussion and resolution, and the chairman has consulted with the consent of the other members present to pass the resolution.

(V) The implementation of sustainable development and the deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the Board of Directors authorized senior management to handle related matters under the supervision of the board?	✓		<p>(I) In order to achieve the Company's sustainable development goals and strengthen sustainable governance, the Sustainability Committee has been established in accordance with the provisions of the "Best Practice Code for Corporate Governance of Listed and OTC Listed Companies" and the "Best Practice Code for Sustainable Development of Listed and OTC Listed Companies", and the organizational rules of the Committee have been formulated for compliance. The Board of Directors approved the establishment of the "Sustainable Development Committee" by resolution on November 8, 2024 of the Republic of China, which is a functional committee under the Board of Directors, which is composed of at least three members appointed by the Board of Directors, more than half of whom are independent directors, and currently has three members, consisting of the Vice Chairman and two independent directors; The Committee has set up a sustainability office, with the general manager as the top person in charge, to implement the promotion and implementation of sustainable development.</p> <p>(II) The Sustainability Office assists the Committee in implementing various plans, including the ESG Promotion Center, the Corporate Governance Group, the Sustainable Environment Group, the Social Welfare Group, and the Sustainability Information Disclosure Group, to report to the Committee on the implementation of sustainable</p>	There were no major differences

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
			<p>development. Members include production, human resources, accounting, information industry and other units, in order to improve the implementation of ESG in Taiwan and in line with international norms.</p> <p>(III) The Sustainable Development Committee is primarily responsible for:</p> <p>(1)Formulating, promoting, and enhancing the company's sustainable development policies, annual plans, and strategies.</p> <p>(2)Reviewing, monitoring, and revising the implementation status and effectiveness of sustainable development initiatives</p> <p>(3)Overseeing the disclosure of sustainability information and reviewing the sustainability report.</p> <p>(4)Supervising the execution of the company's sustainability code and other sustainability-related tasks as resolved by the Board of Directors.</p> <p>(IV) In accordance with the Taiwan Stock Exchange's "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," the company has established the "Sustainability Information Management Procedures." These procedures were approved by the Board of Directors on November 8, 2024, serving as the basis for the Sustainable Development Committee's execution of related operations.</p> <p>(V) The Sustainable Development Committee convenes at least once annually. On March 11, 2025, the committee reported the status of ESG implementation to the Board of Directors. The Board supervises the formulation of the company's sustainability strategic goals and management policies, and,</p>	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
			<p>when necessary, establishes review plans to realize and promote the company's sustainability vision.</p> <p>(VI) In August 2024, the company published the "2023 Sustainability Report." For detailed information on specific initiatives and their outcomes, please visit the company's official website, where the report is available for download in PDF format.</p>	
<p>II. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)</p>	✓		<p>1. Scope and Boundaries of the Report: The management and performance of the Company's sustainability operations from January 1, 2023 to December 31, 2023 are the main information areas of the Company's sustainability report, and the boundaries of the report are mainly based on Hutkey Technology Co., Ltd., including the head office and factories in Taiwan.</p> <p>2. The Company's process for identifying material issues is based on the GRI Standards, guided by the reporting principles and the definition of the content of the report, taking into account the concerns of stakeholders, taking into account the Company's sustainable development vision and strategy, the Company's rules and regulations, performance indicators and other considerations, and referring to past implementation experience and achievements, to identify the material issues that the Company is mainly concerned about, and to divide them into three categories: governance, social and environmental. After identifying the material themes, the CEO of the Corporate Sustainability Management Committee and the head of the group jointly confirm the materiality of the themes, and further evaluate the boundaries of the material themes for internal and external considerations of the organization, so as to ensure that</p>	There were no major differences

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
			important sustainability information is disclosed in the report.	
III. Environmental Issues (I) Does the company have an appropriate environmental management system based on the characteristics of its industry?	✓		(I) The company has obtained ISO 14001 environmental management system certification (valid from 2024/04/24 to 2027/04/23), and in accordance with the ISO 14001 environmental management system, it has formulated environmental management manuals, environmental protection management methods, environmental management planning and operation methods, environmental supervision and measurement management methods, environmental target targets and program management methods, environmental consideration identification and analysis management methods, Noise operation environmental protection standards, environmental management system requirements and other related measures, and according to this operation control.	There were no major differences
(II) Is the company committed to improving energy efficiency and using recycled materials with low environmental impact?	✓		(II) 1. The Company and its subsidiaries are committed to improving the efficiency of the use of various resources in the implementation of business activities and internal management, so that the earth's resources can be used sustainably, and the relevant environmental protection policies include: promoting the electronic operation process to save the use of paper; We are committed to advocating the recycling and reuse of photocopying paper, and vigorously practicing garbage sorting and recycling. 2.Strengthen the environmental awareness of	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
			all employees of the company, through the reduction, use and recycling of the company's reusable resources, and report the recycling results to the local government every month, according to statistics, 17,411 kg and 10,340 kg of recycled materials in 2024 and 2023 respectively.	
(III) Does the company assess the potential risks and opportunities of climate change to the company now and in the future, and take relevant countermeasures?	✓		(III) In response to the impact on the company's operations, the company strengthens the maintenance of equipment and air-conditioning equipment, so as to avoid higher carbon emissions and reduce the generation of greenhouse gases.	
(IV) Does the company count greenhouse gas emissions, water consumption and total waste weight in the past two years, and formulate policies for greenhouse gas reduction, water use reduction or other waste management?	✓		(IV) 1. The Company establishes and discloses policies for the reduction of greenhouse gases, water or other waste, reduction targets, measures to promote and achievement of greenhouse gas reductions, and reports to the Board of Directors on an annual basis. 2. In response to climate change, the Company controls the greenhouse gas inventory and verification schedule report, and submits quarterly reports to the Board of Directors to strengthen the development of the greenhouse gas management plan, continuously reduce the greenhouse gases emitted in the production process, and pay close attention to the future development of greenhouse gas regulations, so as to meet the requirements of future greenhouse gas control inside and outside the island, and fulfill its responsibility for the global environment.	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons																																			
	Yes	No	Summary																																				
			<p>3. With the core values and vision of earth protection, sustainable development, green energy and carbon reduction, and clean energy, the company's Taoyuan plant solar power generation project, with a total amount of NTD 1,608,130 (tax included), was completed on June 17, 2024, with an annual power generation capacity of 18,887 KWH and a reduction of 9,341 kg of carbon emissions.</p> <p>Scope of Information Coverage (Parent Company).</p> <p>The increase in 2024 was due to the merger with OILES INDUSTRY CO., LTD. and a significant 98% increase in revenue in 2024.</p> <table border="1"> <thead> <tr> <th>Item</th><th>2024</th><th>2023</th><th>Reduce Amount</th><th>Reduction %</th></tr> </thead> <tbody> <tr> <td>Scope 1 (KG)</td><td>25,332</td><td>21,407</td><td>(3,925)</td><td>(18%)</td></tr> <tr> <td>Scope 2 (KG)</td><td>436,846</td><td>345,143</td><td>(91,703)</td><td>(27%)</td></tr> <tr> <td>Total water consumption volume (m³)</td><td>2,302</td><td>1,613</td><td>(689)</td><td>(43%)</td></tr> <tr> <td>Total waste(KG)</td><td>13,954</td><td>6,600</td><td>(7,354)</td><td>(111%)</td></tr> <tr> <td>Hazardous commercial waste (KG)</td><td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>General industrial waste (KG)</td><td>13,954</td><td>6,600</td><td>(7,354)</td><td>(111%)</td></tr> </tbody> </table>	Item	2024	2023	Reduce Amount	Reduction %	Scope 1 (KG)	25,332	21,407	(3,925)	(18%)	Scope 2 (KG)	436,846	345,143	(91,703)	(27%)	Total water consumption volume (m ³)	2,302	1,613	(689)	(43%)	Total waste(KG)	13,954	6,600	(7,354)	(111%)	Hazardous commercial waste (KG)	-	-	-	-	General industrial waste (KG)	13,954	6,600	(7,354)	(111%)	
Item	2024	2023	Reduce Amount	Reduction %																																			
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Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
IV. Social Issues (I) Does the company have relevant management policies and procedures in place in accordance with relevant laws and regulations and international human rights conventions?	✓		<ol style="list-style-type: none"> 1. In accordance with the current relevant laws and regulations of the government, including the Labor Standards Act, the Employment Service Act, the Gender Equality in Work Act, etc., and in accordance with the standards of the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations International Labor Organization and other recognized international human rights conventions, the company formulates work rules within the company, clearly stipulates the rights and obligations of both labor and management, and provides complaint channels to protect the rights and interests of employees and improve the management system, so as to promote the joint efforts of both employers and employees to work together for business development. 2. In order to implement the human rights policy, the Company identifies risks and formulates corresponding management measures for human rights issues, regularly evaluates the effectiveness and adjusts management measures based on the evaluation results, so as to facilitate the control and mitigation of risks and improve the protection of human rights in all issues of the Company. 3. The company's human rights policy, specific management plan and implementation status are disclosed on the company's website. 	There were no major differences

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
(II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	✓		<p>1、Article 23 of the Articles of Association of the Company stipulates the provisions on the allocation of employee remuneration. If the company makes a profit in the year, it shall allocate no less than 5% of the remuneration to employees, which shall be distributed in stock or cash by resolution of the board of directors, and the distribution objects may include subordinate employees who meet certain conditions; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 5% of the remuneration of the directors. However, if the company still has accumulated losses, it shall reserve the amount of compensation in advance, and then allocate the remuneration of employees and directors in accordance with the proportion of the preceding paragraph.</p> <p>2、The company has established relevant management measures such as salary, leave, performance, and other benefits, and may revise and adjust them at any time according to laws and regulations.</p> <p>3、The company has set up an employee welfare committee and publishes a white paper on benefits for the year every year.</p> <p>4、The administrative management unit evaluates and discusses the company's operating results in accordance with the relevant management measures every year, and appropriately reflects the company's operating results in employee compensation.</p>	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		<p>1、The company has formulated the relevant measures of the Occupational Safety and Health Law and labor health protection rules, and regularly conducts safety and health education and health lectures for employees.</p> <p>2、In 2024, the company has conducted internal education and training for the safety and health of employees for a safe and healthy working environment for a total of 4 times, with a total of 71 trainees and a total of 201 training hours.</p> <p>3、In 2024, the company has conducted external education and training for the safety and health of employees, and the total number of training hours is 57.5 hours.</p> <p>4、In 2024, there were no fire incidents, no casualties (0%), and the relevant improvement measures in response to the fire are as follows: (1)According to the visa and declaration measures for building public safety inspection, a professional company is entrusted to conduct a public safety inspection once every two years. (2)In accordance with the provisions of the Fire Protection Law, fire protection inspections are outsourced every year. (3)Internal fire drills are held twice a year.</p> <p>5、In 2024, the company had a total of 3 employee occupational accidents (about 1.8%), two of which were caused by traffic accidents when employees were commuting to and from work, and the other was accidentally cut by hand tools during production and assembly (3 days of</p>	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
			work-related injury leave).	
(IV) Has the Company established effective career development training programs for employees?	✓		<p>1、The company organizes new employee training courses from time to time every year, supervises management courses, and plans various training courses according to the needs of employees in the nature of their work and strengthens their professionalism.</p> <p>2、The company also provides the "AUROTEK Knowledge Management" digital learning platform to achieve knowledge preservation and inheritance through the digital learning platform.</p> <p>3、A variety of books and magazines are available in the staff lounge.</p>	
(V) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	✓		<p>The Company has formulated relevant management measures for customer health and safety, privacy, marketing and labeling of products and services. Customers and consumers can consult or complain about products or use to the company through different channels such as telephone and e-mail, and the company will be responsible for replying to the customer or consumer information after receiving the information. Relevant contact information is disclosed in the stakeholders section of the company's website. E-mail: sharehd@aurotek.com.</p>	
(VI) Has the company formulated supplier management policies requiring suppliers to comply with	✓		<p>1、We aim to establish a supply chain that protects the environment, attaches importance to social responsibility, labor human rights, safety, health and sustainability with our suppliers.</p> <p>2、In order to implement the external</p>	

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			<p>supplier management system, we have formulated the "Supplier Management Measures", "Supplier Corporate Social Responsibility Commitment", "Supplier Evaluation Form", "Supplier Annual Appraisal Record Form"... etc.</p> <p>3、The Company and suppliers will give priority to the following conditions in the development and selection of suppliers: (1)Have certificate ISO 9001、ISO 14001、ISO 45001 (2)Suppliers do not have negative news about environmental protection, occupational safety and health, or labor human rights.</p> <p>4、The company conducts annual supplier assessment every year.</p> <p>5、In summary, in order to stabilize the quality of materials and ensure the source of materials, promote full competition among suppliers, improve quality, implement cost control, punctual delivery, safety and health, environmental responsibility, labor rights and human rights for the pursuit of corporate sustainability.</p>	
V. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?		√	<p>The structure of the Company's ESG report is prepared in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI), and the structure content and the GRI Standards and SASB indicators are attached at the end of the report. At present, we have not obtained the confirmation or guarantee opinion of the third-party verification unit。</p>	There were no major differences

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
VI. If the company has its own sustainability code in accordance with the "Code of Practice for Sustainability Development of Listed and OTC Listed Companies", please describe the difference between its operation and the code: None. The Company has formulated the "Code of Practice for Sustainable Development", the operation of which is consistent with the spirit and principles set out in the "Code of Practice for Sustainable Development of Listed and OTC Listed Companies", which has been disclosed on the Company's website.				
VII. Other important information to help you understand how to drive sustainability implementation: We deeply understand that the purpose of the existence of a company is to provide social functions and meet human values. In our commitment to sustainable development, we are committed to: 1. To customers: We take the initiative to discover and create the needs of end customers, and provide products and services to meet customers at acceptable prices and in the shortest possible time. 2. For suppliers and partners: We uphold the principle of sharing business opportunities and mutual benefit, expands international cooperation, and establishes a fair and friendly cooperation platform to integrate resources and create value. 3. For Employees : (1) We uphold the spirit of people-oriented, respect each colleague, create a safe, fair, open and friendly working environment, and build a global, flexible and never-ending team of effective talents, so that each colleague can continue to innovate and establish core expertise to achieve them. (2) Workplace Diversity or Gender Equality Policy and Implementation: ① The Company is committed to providing a dignified and safe work environment for our employees, and we ensure that we do not experience discrimination, harassment, or unequal treatment on the basis of race, gender, religion, age, political affiliation, or any other status protected by applicable laws and regulations. ② Based on the principle of equal employment opportunities and human rights, we provide equal job opportunities to all job seekers and comply with laws and regulations such as the Labor Standards Act, the Employment Services Act, and the Gender Work Equality Act. ③ The relevant regulations of the company stipulate relevant provisions such as salary, evaluation, promotion and bonuses to ensure the rights and interests of employees. ④ We value diversity in the workplace, respect their cultural practices, and do not violate their right to work or human rights.				

Item	Implementation (Note 1).			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	

- ⑤ The Company's policies and measures to protect gender equality are as follows :

item	Policies	illustrate
Provide reasonable channels for appeals	Formulation of the "Complaint/Report Management Measures"	Provide reasonable channels for employees to complain when their legitimate rights and interests are damaged or mishandled
Incidents of sexual harassment in the workplace are prohibited	Establish measures to prevent sexual harassment, Grievances and Disciplinary Measures"	Provide a working environment that is free from sexual harassment for employees and job applicants

- (3) Pay equity :

- ① The company has set up a remuneration committee to provide employees with competitive remuneration and a transparent and equal remuneration policy to reward the company's operational performance to employees.
 - ② The Company has set up salary ranges for each grade, and for employees of the same grade, the salary range of each grade will be approved with reference to the applicant's educational experience, expertise and certification, etc., and there will be no differences in gender or race.
4. For shareholders: We are committed to building the company's core capabilities, enhancing the company's competitiveness to achieve better operating performance, and enhancing the company's value and shareholders' equity.
5. To the community:
- (1) We are committed to being a responsible corporate citizen by complying with relevant laws and regulations, implementing sound corporate governance, valuing environmental protection, and actively supporting social initiatives that promote harmony and progress—such as assisting disadvantaged groups and sponsoring research and development in energy conservation and environmental protection. Through appropriate concern and concrete actions, we strive to contribute to the creation of a warm and harmonious society.
 - (2) Our Taoyuan plant participates in the Taoyuan City Government Environmental Protection Bureau's corporate river adoption program. By regularly patrolling river sections and coastal areas, we contribute to the maintenance and protection of Taoyuan's water environment, demonstrating our commitment to ecological preservation.

Note1 : If you tick "Yes", please specify the important policies, strategies, measures adopted and the implementation situation; If you select No to the implementation situation, please explain the differences and reasons in the field of "Differences and Reasons for the Sustainability Development of Listed and OTC-listed Companies", and explain the plans for adopting relevant policies, strategies and measures in the future . However, with regard to projects 1 and 2, listed companies should specify the governance and supervision structure for sustainable development, including but not limited to management guidelines, strategy and target formulation, review measures, etc. It also describes the company's risk management policies or strategies on environmental, social and corporate governance issues related to

its operations, and its evaluation.

Note2 : The materiality principle refers to those related to environmental, social and corporate governance issues that have a significant impact on the company's investors and other stakeholders.

Note3 : Please refer to the Best Practice Reference on the Corporate Governance Center website of the Taiwan Stock Exchange.

Climate-related information

Implementation of climate-related information

item	Execution
1、Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	<p>(1) In response to various climate changes, the Company formulated the Company's greenhouse gas inventory and verification schedule plan on May 9, 2022, established a greenhouse gas inventory compilation team, and controlled the greenhouse gas inventory and verification schedule planning and implementation progress on a quarterly basis, and submitted a report to the Board of Directors.</p> <p>(2) The Company will complete the greenhouse gas inventory in accordance with the timeline of the sustainable development roadmap of listed companies, and is expected to obtain the ISO14064-1 system this year, and set relevant reduction targets and strategies in accordance with the regulations.</p>
2、Describe how the identified climate risks and opportunities affect business, strategy and finances (short, medium and long term).	<p>●Short-term risks:</p> <p>(1) Climate change, resulting in flooding or power shortages.</p> <p>(2) The imposition of carbon fees and taxes, as well as the increase in electricity bills, has led to an increase in operating costs.</p> <p>●Short-term opportunities (response):</p> <p>(1) Strengthen disaster preparedness and disaster preparedness capabilities.</p> <p>(2) Use low-carbon energy as much as possible and adopt more efficient production and transportation methods to cope with it.</p> <p>(3) With the core values and vision of earth protection, sustainable development, green energy and carbon reduction, and clean energy, the company has newly set up a solar power generation project at the company's Taoyuan plant, which is expected to reduce carbon emissions by about 5% per year.</p> <p>●Medium-term risk:</p> <p>(1) Climatic factors such as natural disasters, extreme weather, and changes in average rainfall have forced the global workforce to change, resulting in the potential loss of operational disruption.</p> <p>(2) The consumption behavior of customers or customers has changed, and they have gradually changed to high-energy-saving and high-carbon-saving products, as well as automated products, resulting in a decline in the demand for existing goods and services.</p> <p>●Medium-term opportunities (response):</p> <p>(1) Develop or expand the robot industry to create market demand and company revenue.</p> <p>(2) Develop or expand low-carbon products and services to enhance</p>

item	Execution
	<p>product competitiveness.</p> <ul style="list-style-type: none"> ●Long-term risks: In the long term, there may be increased water stress and changes in average temperature, leading to serious damage to the world's natural resources and less available resources ° ●Long-term opportunities (response): More alternative energy sources need to be introduced to reduce the risk shock.
3 、 Describe the financial impact of extreme weather events and transition actions.	The company actively introduces product innovation and development, develops the company's second curved business (products), replaces labor with robots, creates smart factories (lights-out workshops), creates market demand and company revenue, and aims at intelligent and sustainable development.
4 、 Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	The Company will hold relevant meetings with the Greenhouse Gas Inventory Compilation Team to put forward issues related to climate change, identification and assessment of climate risks, and then establish an overall climate risk management system.
5 、 If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	None.
6 、 If there is a transition plan to address and manage climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical and transition risks.	None.
7 、 If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	None.
8 、 If climate-related targets are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made in achieving them each year should be stated.	<p>(1) The Company will complete the greenhouse gas inventory in accordance with the schedule of the "Sustainable Development Roadmap of Listed and OTC Listed Companies" and is expected to obtain the ISO14064-1 system this year, and set relevant reduction targets and strategies in accordance with the regulations.</p> <p>(2) With the core values and vision of earth protection, sustainable development, green energy and carbon reduction, and clean energy, the company has newly set up a solar power generation project at</p>

item	Execution
If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be exchanged should be stated.	the company's Taoyuan plant, which is expected to reduce carbon emissions by about 5% per year.
9、Greenhouse Gas Inventory and Assurance and Reduction Targets, Strategies and Specific Action Plans (Fill in 1-1 and 1-2 separately).	The Company will complete the greenhouse gas inventory and confirmation in accordance with the timeline of the sustainable development roadmap of the listed and OTC listed companies.

1-1 Recently Two-Years GHG Inventory and Assurance Efforts

1-1-1 Greenhouse Gas Inventory

The Company discloses greenhouse gas (GHG) emissions (in metric tons of CO₂e), emission intensity (metric tons of CO₂e per NT\$ million in revenue), and the scope of data coverage for the most recent two years.

The Company will comply with the implementation schedule outlined in the "Sustainability Development Roadmap for TWSE/TPEX Listed Companies" to complete GHG inventory, assurance, and verification.

In 2023, under the guidance of the Institute for Information Industry, the Company completed the calculation of Scope 1 and Scope 2 emissions. Total emissions amounted to 366.550 metric tons CO₂e, with an emission intensity of 0.5205 metric tons CO₂e per NT\$ million, covering the parent company.

In 2024, Scope 1 and Scope 2 emissions were calculated, totaling 462.178 metric tons CO₂e, with an emission intensity of 0.2375 metric tons CO₂e per NT\$ million, also covering the parent company.

Notes1: Scope 1 refers to direct emissions from sources owned or controlled by the company Scope 2 refers to indirect emissions from the generation of purchased electricity, heat, or steam consumed by the company Scope 3 refers to other indirect emissions resulting from the company's activities but occurring from sources not owned or controlled by the company.

Notes2: The disclosure scope for Scope 1 and Scope 2 emissions shall follow the timeline specified in Article 10, Paragraph 2 of the relevant standards. Disclosure of Scope 3 emissions is voluntary.

Notes3: GHG inventory standards may refer to the Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Notes4: Emission intensity may be calculated based on unit of product/service or revenue; however, the Company must disclose intensity calculated based on revenue (in NT\$ million) at minimum.

1-1-2 Greenhouse Gas Assurance Efforts

This section describes the greenhouse gas (GHG) assurance status for the most recent two years as of the annual report publication date, including the scope of assurance, assurance provider, assurance standards, and assurance opinions.

The Company will follow the timeline set forth in the “Sustainability Development Roadmap for TWSE/TPEX Listed Companies” to complete GHG assurance.

Notes1: The assurance timeline shall comply with the regulations stipulated in Article 10, Paragraph 2 of the relevant standards. If the Company has not obtained a complete GHG assurance opinion by the date of publication of the annual report, the following statement shall be disclosed: “Complete assurance information will be disclosed in the Sustainability Report.” If the Company does not prepare a Sustainability Report, the statement shall read: “Complete assurance information will be disclosed on the Market Observation Post System (MOPS),” and the full assurance information shall be disclosed in the following year’s annual report.

Notes2: The assurance provider must comply with the relevant requirements for sustainability report assurance institutions as set forth by the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEX).

Notes3: For disclosure content, reference may be made to the best practice examples available on the Corporate Governance Center website of the TWSE.

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

This section outlines the base year and baseline data for greenhouse gas (GHG) reduction, the Company’s reduction targets, related strategies, concrete action plans, and the status of goal achievement.

The Company will complete its GHG inventory in accordance with the timeline set forth in the “Sustainability Development Roadmap for TWSE/TPEX Listed Companies.” The Company also plans to obtain ISO 14064-1 certification within the current year and will set relevant reduction targets and strategies based on this standard.

Notes1: The schedule shall comply with the implementation timeline stipulated in Article 10, Paragraph 2 of the applicable regulations.

Notes2: The base year shall be the year in which the GHG inventory was completed based on the consolidated financial report boundary. For example, according to the provisions under Article 10, Paragraph 2, companies with paid-in capital of NT\$10 billion or more are required to complete the inventory for the year 2024 (i.e., the 2024 reporting year) by 2025, making 2024 the base year. If the Company has already completed a GHG inventory for earlier years under the consolidated financial boundary, such earlier year may be used as the base year. The base year data may be calculated as a single-year figure or as a multi-year average.

Notes3: Reference may be made to best practice disclosure examples published on the TWSE Corporate Governance Center website.

(VI) Fulfillment of ethical corporate management and deviation from the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
I. Establishment of ethical corporate management policies and programs				
(I) Does the Company have a Board approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policies?	√		(I) To foster a culture of ethical corporate management and establish a sound business framework, the Company has adopted the “Ethical Corporate Management Best Practice Principles”, approved by the Board of Directors. The full text is disclosed on the Company’s website under “Investor Relations > Corporate Governance > Articles of Incorporation and Key Operating Rules.”	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(II) Does the Company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scopes of business? Does the Company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?	√		(II) The Company follows the procedures outlined in the ethical corporate management principles and incorporates them into internal control assessments, including the analysis and evaluation of operating activities with higher risk of unethical conduct.	

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
(III) Does the Company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the Company enforce the programs above effectively and perform regular reviews and amendments?	√		(III) Article 7 of the Company's ethical corporate management principles stipulates preventive measures for business activities with higher risk of unethical conduct as outlined in Paragraph 2, Article 7 of the TWSE/TPEX Best Practice Principles. The Company has also established the "Complaint/Whistleblowing Management Regulations", which cover misconduct such as sexual harassment, unethical behavior, unlawful acts (e.g., corruption, bribery), and other inappropriate or unethical activities.	
II. Implementation of ethical corporate management				Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	√		(I) The Company's principles specify that all contracts with agents, suppliers, customers, or other trading counterparties shall include clauses requiring compliance with ethical conduct. Contracts also grant the Company the right to terminate such agreements upon discovery of unethical behavior by the counterparty. The Company conducts periodic evaluations of suppliers and, when appropriate, includes ethics clauses in contractual agreements.	
(II) Does the Company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate	√		(II) The Administration Division is designated as the responsible unit for promoting ethical corporate management. The 2024 implementation status and the 2025 action plan were	

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?			reported to the Board of Directors on November 8, 2024.	
(III) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	√		(III) The ethical principles include policies on conflict of interest and establish appropriate reporting channels. The Company's whistleblowing channels are open to both internal and external parties: appeal@aurotek.com (managed by the Office of the Secretary to the Chairman): A dedicated team is formed based on the nature of the report, with one member designated by the Chairman to lead the investigation and resolution process. audit@aurotek.com (managed by the Internal Audit Office): Used specifically for cases involving directors, independent directors, executives, or senior management. The Internal Audit Office will conduct a special investigation and report to independent directors with no conflict of interest.	
(IV) Does the Company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit	√		(IV) To implement ethical management effectively, the Company has established sound accounting and internal control systems. The Internal Audit Office prioritizes high-risk	

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
follow the results of unethical conduct risk assessments accordingly to prevent unethical conduct, or hire outside CPAs to perform the audits?			operations in its annual audit plan and reports implementation status to the Board of Directors. All departments also conduct annual self-assessments to ensure effective internal control design and operation.	
(V) Does the Company regularly hold internal and external educational trainings on ethical corporate management?	√		(V) The Company publishes relevant ethical management regulations on its official website to ensure accessibility for all employees. Regular training and awareness activities are conducted to reinforce the Company's commitment to integrity. In 2023, an online test covering the ethical management principles, operating procedures, and code of conduct was administered, with a participation rate of 92.6% and an average score of 94.68.	
III. Operation of the whistle-blowing system of the Company (I) Does the Company establish a practical reward and whistle-blowing systems, integrity hotline and appropriate personnel in charge to the reported object?	√		(I) The Company has established a dedicated Complaint/Whistleblowing Management Policy, including designated whistleblower mailboxes, a specific reporting and reward mechanism, and clearly assigned personnel to handle each case. A stakeholder section is available on the Company's official website for employee or stakeholder complaints. As of the annual report publication date in 2024,	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
			no whistleblowing cases have been reported.	
(II) Does the Company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	✓		(II) The policy outlines standard operating procedures for investigations, a whistleblower protection mechanism, follow-up actions, and confidentiality measures.	
(III) Does the Company take measures to protect whistle-blowers from being mistreated due to whistleblowing?	✓		(III) The Company protects the identity and content submitted by whistleblowers or complainants. Individuals who report illegal acts or assist in investigations are safeguarded against any form of retaliation or unfair treatment.	
IV. 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?	✓		The Company has disclosed its "Ethical Corporate Management Best Practice Principles" and their implementation status on both the official website and the Market Observation Post System (MOPS).	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
V, If the Company has established its ethical corporate management policies in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: The Company's Ethical Corporate Management Best Practice Principles have been formulated and implemented in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" to promote the policy of ethical corporate management and prevent unethical conduct. The Company is fully compliant with the said best practice principles.				

Evaluation Items	Implementation Status (Note)			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
VI. Other important information to facilitate a better understanding of the Company’s ethical corporate management practices: (i.e., the status of the Company’s efforts to review and amend the ethical corporate management practices): Internally, the Company emphasizes integrity and moral conduct among all employees. Related management measures such as the “Ethical Corporate Management Best Practice Principles” and “Work Rules” have been established to clearly define the rights and obligations between labor and management, as well as proper disciplinary procedures. Externally, the Company prioritizes integrity in all business contracts and interactions with suppliers and counterparties, and conducts regular supplier evaluations. To ensure the effective implementation of ethical practices, the Company has established a sound internal control system, with internal auditors conducting regular or ad hoc inspections on compliance.				

Note: Regardless of whether "Yes" or "No" is checked in the implementation status, a summary explanation must be provided in the relevant column.

(VII) Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance

1. In addition to the Corporate Governance section disclosed on the Market Observation Post System (MOPS), the Company also discloses corporate governance-related operations through material information announcements in a timely manner, based on materiality, to ensure transparency for investors.
2. The Company does (not) hold investor conferences on a regular basis. Materials related to investor conferences are published on both the Company's official website and the MOPS.
3. The Company's official website is regularly updated to provide timely information on financials, shareholder services, corporate governance, sustainability development, and major internal rules and procedures.

(VIII) Implementation of the Internal Control System

1. Internal Control System Statement:

The Internal Control System Statement has been disclosed on the MOPS and is available at:

<https://mops.twse.com.tw/mops/#/web/t06sg20> (Navigation path: MOPS > Single Company > Corporate Governance > Internal Control Statement Announcement)

2. If the Company has commissioned a CPA to conduct a special audit of the internal control system, the CPA's audit report shall be disclosed: None.

(IX) Major Resolutions of Shareholders' Meetings and Board Meetings for the most recent fiscal year or during the current fiscal year as of the printing date of the annual report

1、Shareholders' Meetings

Date of Shareholders' Meetings	Proposal	Status of Implementation
June 18, 2024	Recognitions: 1. 2023 annual business report and financial statements	Relevant forms have been duly filed, disclosed, or reported to the competent authority in accordance with the Company Act and applicable regulations.
	2. Proposal for 2022 earnings distribution	In accordance with Article 230 of the Company Act, the resolution has been publicly announced. The ex-dividend record date has been set for July 15, 2024, and the cash dividends were fully distributed on August 1, 2024, at NT\$1 per share.

2、Board Meetings

Date of Board Meetings	Proposal	Material Suggestions or Opinions from Independent Directors	Resolutions	Company's Response and Handling
The 4th of the 16th term March 14, 2024	1. Appointment of the Company's Accounting Supervisor 2. 2024 annual business plan and business objectives 3. The distribution of 2023 employee remuneration and directors' remuneration 4. 2023 annual business report, parent company financial statements, and consolidated financial statements 5. Proposal for 2023 earnings distribution 6. Proposal for 2023 cash dividend distribution 7. Periodic assessment of independence and competency of the certified public accountant (CPA), including audit quality indicators (AQIs) 8. Review of CPA audit fees 9. 2023 assessment of internal control	None.	The Chair inquired with all attending committee members, and the proposal was approved as presented.	Execution shall proceed in accordance with the resolution.

Date of Board Meetings	Proposal	Material Suggestions or Opinions from Independent Directors	Resolutions	Company's Response and Handling
	<p>system effectiveness and the internal control statement</p> <p>10. Amendment to the “Corporate Governance Best Practice Principles”</p> <p>11. Proposal for convening the 2024 annual general shareholders’ meeting</p>			
The 5th of the 16th term May 8, 2024	<p>1. 2024 Q1 consolidated financial statements</p> <p>2. Transactions of goods, services, or technology with related parties projected to exceed 5% of total consolidated assets or net consolidated revenue</p> <p>3. Amendment to the “Operating Procedures for Financial and Business Dealings with Related Parties”</p> <p>4. Acquisition of a 10% equity interest in TAIWAN OILES INDUSTRY CO., LTD.</p>	None.	The Chair inquired with all attending committee members, and the proposal was approved as presented.	Execution shall proceed in accordance with the resolution.
	<p>5. Disposal of marketable securities in CAREER CONSULTING CO., LTD.</p>			Discussions with interested buyers shall continue.
The 6th of the 16th term August 8, 2024	<p>1. Distribution of 2023 directors’ remuneration and managerial employee compensation</p> <p>2. 2024 managerial staff salary adjustment proposal</p> <p>3. Proposal to issue employee stock options</p> <p>4. 2024 Q2 consolidated financial statements</p> <p>5. Extension of credit facility with First Commercial Bank</p> <p>6. Extension of credit facility with E.SUN Bank</p> <p>7. Extension of credit facility with Taiwan Cooperative Bank</p> <p>8. Extension of credit facility with Chang Hwa Bank</p> <p>9. Extension of credit facility with Taiwan Business Bank</p>	None.	The Chair inquired with all attending committee members, and the proposal was approved as presented.	Execution shall proceed in accordance with the resolution.

Date of Board Meetings	Proposal	Material Suggestions or Opinions from Independent Directors	Resolutions	Company's Response and Handling
The 7th of the 16th term November 8, 2024	<ol style="list-style-type: none"> 2024 employee stock option grant list Periodic assessment of CPA independence 2024 Q3 consolidated financial statements 2023 sustainability report Establishment of the Sustainability Development Committee Adoption of the "Organizational Charter of the Sustainability Development Committee" Amendments to the company's internal control system 2025 internal audit plan Appointment of the Company's Deputy General Manager of Components Division. Appointment of the Company's Deputy General Manager of Administration Division and Finance Director. Appointment of the Company's Deputy General Manager of Robotics Business Division. Extension of credit facility with Cathay United Bank Supplementary explanation for credit facility extension with E.SUN Bank 	None.	The Chair inquired with all attending committee members, and the proposal was approved as presented.	Execution shall proceed in accordance with the resolution.
The 8th of the 16th term December 16, 2024	<ol style="list-style-type: none"> Appointment of the Company's Corporate Governance Officer. 	None.	The Chair inquired with all attending committee members, and the proposal was approved as presented.	Execution shall proceed in accordance with the resolution.

(X) Where, during the most recent fiscal year or during the current fiscal year up to the printing date of the annual report, a director expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion was recorded or prepared as a written declaration, disclose the principal content thereof:
None.

IV. Information on CPA professional fees

(I) Information on CPA

Name of CPA firm	Name of CPA	Audit periods	Audit fees	Non-audit fees	Total	Remarks
PwC Taiwan	Sung-Tse Wang Chun-Yao Lin	For the first to fourth quarters of fiscal year 2024	2,430	550	2,980	Non-audit services include transfer pricing and tax consulting

Please specify the nature of non-audit services in detail, such as tax attestation, assurance services, or other financial advisory and consulting services.

Note: If the Company has replaced its CPA or CPA firm during the fiscal year, please separately list the audit periods covered by each CPA, explain the reason for the replacement in the remarks column, and disclose the audit and non-audit fees paid accordingly. The content of the non-audit services should also be specified in the footnote.

(II) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed:

None.

(III) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

V. Information on replacement of certified public accountant:

(I) Former CPA

Date of replacement	Approved by the Board of Directors on March 11, 2025		
Reason(s) and explanation for the	Internal organizational adjustment of the CPA firm		
Indicate whether the engagement was terminated by the client or the CPA declined or did not accept the engagement	Circumstance \ Involved party	CPA	The Company
	Voluntarily terminated the engagement	Not applicable	Not applicable
	Declined (or did not continue) the engagement		
Any audit reports with opinions other than an unqualified opinion issued within the most recent two years and the reasons therefor	None		
Whether there were any disagreements with the issuer	Yes		Accounting principles or practices
			Disclosure in financial statements
			Scope or procedures of the audit
			Others
	None	~	
Description	-		
Other disclosure items (those required under Paragraph 6, Item 1, Sub-items 4 to 7 of Article 10 of these Regulations)	None		

(II) Successor CPA

Name of CPA firm	Pricewaterhouse Coopers
Name of CPA	Sung-Tse Wang, Yu, Shu-Fen
Date of engagement	Approved by the Board of Directors on March 11, 2025
Consultations held prior to engagement on specific transactions, accounting treatment, accounting principles, or audit opinions and the results thereof	None
Successor CPA's written opinion on matters of disagreement with the former CPA	None

(III) Response from the former CPA regarding the matters under Subparagraphs 1 and 2, Item 6, Article 10 of the Regulations: None.

VI. Names, job titles, and duration of service of any of the Company's Chairman, General Manager, or managers in charge of financial or accounting affairs at the accounting firm of the certified public accountant or its affiliated company in the most recent year: None.

VII. Shareholding transfers and changes in pledged shares by directors, managers, and shareholders holding more than 10% of the Company's shares during the most recent fiscal year and up to the date of publication of the annual report:

(I) Shareholding transfers and changes in pledges of shares by directors, managers, and shareholders holding more than 10% of the Company's shares:

Information on the shareholding transfers of directors, managers, and shareholders holding more than 10% of the Company's shares has been disclosed on the Market Observation Post System (MOPS). It can be accessed at: MOPS > Individual Company > Shareholding Changes / Securities Issuance > Post-event Filing for Insider Shareholding Changes

(https://mops.twse.com.tw/mops/#/web/query6_1)

Information on changes in pledges of shares by directors, managers, and shareholders holding more than 10% of the Company's shares has been disclosed on the Market Observation Post System (MOPS). It can be accessed at: MOPS > Individual Company > Shareholding Changes / Securities Issuance > Insider Pledge/Release of Pledge Announcements

(https://mopsov.twse.com.tw/mops/web/STAMAK03_1)

(II) Where the counterparty of the shareholding transfer is a related party: None.**(III) Where the counterparty of the pledge of shares is a related party:** None.

VIII. Relationships among the Top 10 Shareholders:

April 6, 2025

Name (Note1)	Shareholding		Spouse's / minor's shareholding (Note2)		Shareholding by nominee arrangement (Note2)		Specify the names and relations of the top-10 shareholders who are related-parties or spouse or kindred within the 2nd degree of kinship (Note3)		note
	Shares	%	Shares	%	Shares	%	Title (or Name)	Relation	
AUROTEK Marketing Consulting Co., Ltd.	14,203,423	17.16 %	Not applicable	Not applicable	-	-	Chang, I-Sheng Chang, Yung-Chang (Note A)	Chairman Former Chairman	-
Corporate representative: Chu, Chun-Long	350,186	0.42%	-	-	-	-	-	-	-
Oiles Corporation	4,295,111	5.19%	Not applicable	Not applicable	-	-	-	-	-
Morgan Stanley & Co. International Plc	2,386,427	2.88%	Not applicable	Not applicable	-	-	-	-	-
Chang, Yung-Chang (Note A)	2,309,407	2.79%	-	-	-	-	AUROTEK Marketing Consulting Co., Ltd. Chang, I-Sheng	Former Chairman Father and son	-
UBS Europe SE	1,140,294	1.38%	Not applicable	Not applicable	-	-	-	-	-
Barclays Capital Securities Limited--Barclays Capital Securities Limited SBL/PB	1,104,000	1.33%	Not applicable	Not applicable	-	-	-	-	-
MITSUBISHI UFJ MORGAN STANLEY SECURITIES CO., LTD.--EQUITY TRADING DIVISION (PROPRIETARY TRADING DESK)	1,091,000	1.32%	Not applicable	Not applicable	-	-	-	-	-
Lee, Cheng-Mo	1,056,271	1.28%	9,351	0.01%	-	-	Li, I-Hsuan	Father and daughter	-
Chang, I-Sheng	699,248	0.85%	-	-	-	-	AUROTEK Marketing Consulting Co.,	Chairman	-

Name (Note1)	Shareholding		Spouse's / minor's shareholding (Note2)		Shareholding by nominee arrangement (Note2)		Specify the names and relations of the top-10 shareholders who are related-parties or spouse or kindred within the 2nd degree of kinship (Note3)		note
	Shares	%	Shares	%	Shares	%	Title (or Name)	Relation	
							Ltd. Chang, Yung-Chang	Father and son	
Li, I-Hsuan	630,446	0.76%	-	-	-	-	Lee, Cheng-Mo	Father and daughter	-

Note A: Mr. Chang, Yung-Chang, former Chairman of the Company, passed away on January 1, 2023.

Note1: Top ten shareholders are listed and the names along with the names of their representatives are also listed for institutional shareholders.

Note2: The shareholding ratio should be calculated based on all the shares under one's name, spouse, minor children or those purchased under the name of others on his/her behalf.

Note3: The relationship between all shareholders listed, including juridical and natural persons is disclosed according to the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. The total number of shares and total equity stake held in any single enterprise by the Company, its directors and managers, and any companies controlled either directly or indirectly by the Company

December 31, 2024/ Unit: shares, %

Affiliated Company (Note 1)	Shareholding by the Company		Shareholding of directors, supervisors, managers or enterprises under their direct or indirect control		Total Shareholding	
	Shares	%	Shares	%	Shares	%
3e Yamaichi Electronics Co., Ltd.	2,413,000	18.56	-	-	2,413,000	18.56
Kunshan Kyowa Universal joint Co., Ltd.	-	30.00	-	-	-	30.00
Aurotek (Shanghai) Inc.	-	100.00	-	-	-	100.00
Kunshan Yichun Industrial Technology Co., Ltd.	-	100.00	-	-	-	100.00

Note: Investment accounted based on equity-method.

Three 、 Capital and Shares

I. Capital and shares

(I) Source of capital

Unit: Thousands of shares, NT\$1,000

Year Month	Par Value (NT\$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of capital	Subscribers who paid for shares with non-cash assets	Others
2002.07	10	32,000	320,000	21,880	218,800	cash capital increase 25,000 capital increase from earnings 35,500 capital increase from employee bonus 2,100 capital increase from capital surplus 14,200	-	MOF SFB Letter No. 09101313555
2003.08	10	45,000	450,000	28,000	280,000	capital increase from earnings 36,102 capital increase from employee bonus 3,218 capital increase from capital surplus 21,880	-	MOF SFB Letter No. 0920128651
2004.09	10	45,000	450,000	32,970	329,700	capital increase from earnings 31,360 capital increase from employee bonus 2,100 capital increase from capital surplus 16,240	-	SFB Letter No. 0930130130
2004.10	10	45,000	450,000	33,841	338,417	conversion of convertible bonds 8,717	-	MOI Construction Letter No. 09323065500
2005.02	10	45,000	450,000	34,499	344,999	conversion of convertible bonds 6,582	-	MOI Construction Letter No. 09400478410
2005.04	10	45,000	450,000	34,521	345,213	conversion of convertible bonds 214	-	MOI Construction Letter No. 09408161100
2005.07	10	70,000	700,000	43,561	435,618	capital increase from earnings 58,000 capital increase from employee bonus 3,200 capital increase from capital surplus 11,000 conversion of convertible bonds 3,205 exercise of employee stock options 15,000	-	MOI Construction Letter No. 09411480310
2005.10	10	70,000	700,000	44,392	443,917	conversion of convertible bonds 8,299	-	MOI Construction Letter No. 09423597600
2006.01	10	70,000	700,000	44,628	446,288	conversion of convertible bonds 2,371	-	MOI Construction Letter No. 09571892500
2006.04	10	70,000	700,000	45,077	450,772	conversion of convertible bonds 4,484	-	MOI Construction Letter No. 09575492100
2006.07	10	70,000	700,000	46,005	460,050	conversion of convertible bonds 9,278	-	MOI Construction Letter No. 09580954410
2006.08	10	70,000	700,000	56,045	560,450	capital increase from earnings 74,400 capital increase from employee bonus 4,000 capital increase from capital surplus 22,000	-	MOEA Commerce Letter No. 09501190860
2006.10	10	70,000	700,000	56,085	560,850	exercise of employee stock options 400	-	MOEA Commerce Letter No. 09501238060
2007.04	10	70,000	700,000	56,859	568,598	conversion of convertible bonds 7,548 exercise of employee stock options 200	-	MOEA Commerce Letter No. 09601089990
2007.09	10	70,000	700,000	61,610	616,098	capital increase from earnings 45,000 capital increase from employee bonus 2,500	-	MOEA Commerce Letter No. 09601222480

Unit: Thousands of shares, NT\$1,000

Year Month	Par Value (NT\$)	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of capital	Subscribers who paid for shares with non-cash assets	Others
2008.09	10	150,000	1,500,000	65,199	651,998	capital increase from earnings 30,900 capital increase from employee bonus 5,000	-	MOEA Commerce Letter No. 09701223410
2008.10	10	150,000	1,500,000	66,351	663,508	conversion of convertible bonds 11,511	-	MOEA Commerce Letter No. 09701265420
2009.01	10	150,000	1,500,000	67,790	677,897	conversion of convertible bonds 14,388	-	MOEA Commerce Letter No. 09801009580
2011.11	10	150,000	1,500,000	82,790	827,897	cash capital increase 150,000		MOEA Commerce Letter No. 10001270890

April 6, 2025 Unit: Shares

Types of Shares	Authorized Capital			Remarks
	Issued Shares (Note)	Unissued Shares	Total	
Common Shares	82,789,693	67,210,307	150,000,000	Listed company's shares

Information for Shelf Registration: None.

(II) List of major shareholders

Names, number of shares held, and shareholding ratios of shareholders holding 5% or more of equity or ranking among the top 10 shareholders:

April 6, 2025

Name of Major Shareholders	Shares	Number of Shares Held (Shares)	Shareholding Percentage (%)
Aurotek Marketing Consultant Corporation		14,203,423	17.16%
Oiles Corporation		4,295,111	5.19%
Morgan Stanley & Co. International Plc		2,386,427	2.88%
Chang, Yung-Chang (Note 1)		2,309,407	2.79%
UBS Europe SE		1,140,294	1.38%
Barclays Capital Securities Limited--Barclays Capital Securities Limited SBL/PB		1,104,000	1.33%
MITSUBISHI UFJ MORGAN STANLEY SECURITIES CO., LTD.-- EQUITY TRADING DIVISION (PROPRIETARY TRADING DESK)		1,091,000	1.32%
Lee, Cheng-Mo		1,056,271	1.28%
Chang, I-Sheng		699,248	0.85%
Li, I-Hsuan		630,446	0.76%
Total		28,915,627	34.94%

Note1: Mr. Chang, Yung-Chang, former Chairman of the Company, passed away on January 1, 2023.

(III) The Company's dividend policy and implementation

1、Dividend policy:

Our company's dividend policy aligns with current and future development plans, taking into account investment environments, capital requirements, and shareholder interests. Each year, at least 10% of distributable earnings are allocated as shareholder dividends. However, if the accumulated distributable earnings are less than 2% of the paid-in capital, dividends may not be distributed. Dividends can be distributed in cash or stock, with cash dividends comprising no less than 20% of the total dividend amount.

2. The dividend distributions proposed at the most recent shareholders' meeting:

Date of Shareholders' Meeting: June 4, 2025 Dividend Distribution		2024 Earnings Distribution	
		Amount per Share (NT\$)	Total Amount (NT\$)
Cash Dividend		NT\$1.50	NT\$124,184,540
Stock Dividend	Earnings	-	-
	Capital Surplus	-	-

3、If a material change in dividend policy is expected, provide an explanation: 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 and directors

1、Information relating to compensation of employees and directors, as set forth in the Company's Articles of Incorporation:

According to Article 23 of the Company's Articles of Incorporation, if the Company has earnings in a given fiscal year, no less than 5% shall be allocated as employee compensation, which shall be distributed in the form of stock or cash as resolved by the Board of Directors. The recipients may include employees of affiliated companies who meet certain criteria. In addition, the Company may, as resolved by the Board of Directors, allocate up to 5% of the earnings as directors' compensation. However, if the Company still has accumulated losses, the amount required to offset such losses shall first be retained before any allocation of employee and directors' compensation is made based on the aforementioned percentages.

2、The basis for estimating the amount of employee and director compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period.

No discrepancy.

3、Distribution of compensation of employees and directors approved in the Board of Directors meetings:

(1) Cash or Stock Compensation for Employees and Directors:

The proposal for the distribution of employee and director compensation for fiscal year 2024 was approved by the Board of Directors.

The Company's earnings before tax for 2024, prior to deducting employee and director compensation, totaled NT\$225,887,550. Based on this, 5% (NT\$11,294,378) was allocated to employees and 3% (NT\$6,776,627) to directors, both to be distributed in cash. °

(2) The amount of any employee compensation distributed in stocks, and the size of that

amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports for the current period and total employee compensation: N/A.

- 4、Actual distribution of compensation for employees and directors in the previous fiscal year (including the number of shares, amount, and share price), and any discrepancies between the actual and recognized amounts, along with the reasons and treatment:

No discrepancy.

(VI) Status of the Company repurchasing its own shares: None.

II. Status of issuance of corporate bonds: None.

III. Status of preferred shares: None.

IV. Status of issuance of global depository receipts: None.

V. Status of employee share subscription warrants:

(I) Unexpired employee subscription warrants issued by the Company in existence as of the printing date of the annual report:

December 31, 2024

Type of Warrant	First Issuance of Employee Stock Option Warrants
Effective Filing Date and Total Units	October 15, 2024 3,000,000 units
Issuance Date	December 9, 2024
Units Issued	1,860,000 Units
Remaining Units Available for Issuance	1,140,000 Units
Ratio of Shares Covered by Warrants to Total Shares Outstanding	2.2467%
Warrant Term	5 years
Exercise Method	1. Shares are issued in scripless book-entry form and delivered by way of capital increase registration after issuance, pursuant to the proviso of Article 161, Paragraph 1 of the Company Act. 2. For employees of overseas subsidiaries, new shares will be delivered into a collective investment account opened by the overseas subsidiary with a custodian institution. This account is restricted to selling shares obtained through the exercise of rights or stock awards; trading of other securities is prohibited.
Vesting Schedule and Ratios	The warrant holders may exercise their options according to the following vesting schedule: After 2 years: 40% After 3 years: 60% After 4 years: 100%
Number of Shares Exercised	-
Amount from Exercised Options	-
Unexercised Shares	1,860,000 Shares
Exercise Price per Share	NT\$57.1
Unexercised Options as a % of Total Outstanding Shares	2.2467%
Impact on Shareholders' Equity	The issuance of employee stock options aims to attract and retain essential talent, motivate employees, and strengthen cohesion. Although it may dilute existing shareholders' equity, it is expected to align employees' interests with the Company's long-term growth and enhance shareholder value.

(II) Names of top-level company executives and top ten employees holding employee share subscription warrants and the cumulative number of such warrants exercised by said executives and employees as of the printing date of the annual report:

December 31, 2024

First Issuance	Title	Name	Number of Options Granted	% of Total Outstanding Shares	Exercised				Unexercised			
					Number of Shares Subscribed	Exercise Price (NTD)	Subscription Amount (NTD)	% of Total Outstanding Shares	Number of Shares Subscribed	Exercise Price (NTD)	Subscription Amount (NTD)	% of Total Outstanding Shares
Managerial Officers	Vice Chairman/ Deputy General Manager	Chang, I-Sheng	850,000	1.03%	-	-	-	-	850,000	57.1	48,535,000	1.03%
	General Manager	Chu, Chun-Long										
	Deputy General Manager	Shih, Ting-Jui										
	Deputy General Manager	Wong, Shih-Yang										
	Deputy General Manager	Jhan, Da-Li										
	Deputy General Manager	Chen, Yu-Ping										
	Assistant Manager	Chen, Wen-Chin										
	Manager	Wang, Shu-Hua										
Employees	Manager	Jhuo, Hong-Ming	180,000	0.22%	-	-	-	-	180,000	57.1	10,278,000	0.22%
	Manager	Jhou, Jheng-Sian										
	Manager	Siao, Chuang-Yuan										
	Manager	Ou, Nai-Ming										

VI. Status of new restricted employee shares: None.

VII. Status of issuance of new shares in connection with mergers or acquisitions: None.

VIII. Implementation of the capital allocation plans:

The Company has neither issued nor privately placed any securities to raise funds, and therefore does not have any corresponding capital utilization plans.

Four. Overview of Business Operations

I. Description of the business

(I) Scope of business

1、Primary Business Activities and Revenue Contribution

Unit: NT\$1,000

Product	2024	
	Amount	Revenue Contribution (%)
Automation Systems and Components	1,568,226	94.30
Energy-saving and Safety Devices and Systems	50,475	3.04
Others	44,245	2.66
Total	1,662,946	100.00

2、Current Products (Services) and New Products (Services) Under Development

The Company primarily offers integrated sales of automation components, PCBA depaneling machines, intelligent robots, energy-saving and safety devices and systems, natural smoke ventilation systems, and retractable green louver systems. It is committed to providing customers with a one-stop sourcing service to enhance customer stickiness and market competitiveness. Moving forward, the Company will continue to collaborate with suppliers to conduct market research, introduce more competitive automation components and equipment, deepen its presence in the semiconductor and automation equipment industries, and expand into other precision equipment and battery production equipment sectors. For key products such as automatic tool changer gearboxes, low-noise automatic lubricating ball screws, high-precision linear motor modules, precision direct drive motors, and high-rigidity precision reducers, the Company will enhance application possibilities to improve market competitiveness. In the field of PCBA depaneling machines, the Company plans to develop upstream and downstream auxiliary systems, such as board loading/unloading machines and post-depaneling vision inspection systems, to improve automation and added value. In addition, by integrating robots and AMR (Autonomous Mobile Robots), the Company aims to offer customers more flexible production line automation solutions, thereby enhancing overall production efficiency and smart manufacturing applications.

To address the rising demand for smart manufacturing and automation, the Company established the sub-brand auro | solutions, focusing on the integration of smart and automated applications in production, logistics, and service fields. Through the introduction of highly competitive smart logistics products and integration with existing automation components, in-house developed equipment, and intelligent robots, the Company provides comprehensive solutions. Beyond industrial applications, the Company actively seeks to expand into labor-intensive industries such as manufacturing, service, logistics, and healthcare.

In response to the severe labor shortage in the logistics sector—especially amid the rapid growth of e-commerce and retail in Taiwan—the Company has invested in developing and integrating logistics application solutions. It has partnered with the largest smart warehousing company in Asia to deploy advanced automated logistics equipment, aiming to improve warehouse management and goods sorting efficiency, as well as enhance operational speed and accuracy. In the future, the Company plans to further promote the application of unmanned forklifts and reach trucks, and even introduce humanoid robots into logistics scenarios to accelerate the industry's transition toward higher efficiency and intelligence.

For energy-saving and safety products, the Company will expand applications on both industrial and consumer fronts to strengthen market competitiveness. Future efforts include introducing interior and exterior shading systems for buildings, and adopting the latest smart home standard, Matter, to integrate various smart home peripherals. This will allow consumers to enjoy more comfortable and convenient living experiences while further increasing market penetration and the scope of application.

(II) Industry overview

1 、 Industry Overview and Development

Automation Systems and Components:

In 2024, the global economy remains affected by high inflation, elevated interest rates, and geopolitical risks. These factors have led to fluctuating demand in the manufacturing sector, with enterprises adopting a more cautious investment approach and ongoing supply chain adjustments. However, as markets adapt to new technologies, the industry is gradually stabilizing and witnessing growth momentum driven by AI, digital transformation, and smart manufacturing.

According to the latest forecasts by the Industrial Technology Research Institute (ITRI), global manufacturing is expected to recover in 2025. Taiwan's manufacturing output is projected to reach NT\$25.9 trillion, representing a 6.48% annual growth rate. Among the sectors, information and electronics are expected to grow by 10.33%, and metal and machinery by 3.54%, highlighting the significance of AI and automation as major drivers of industrial upgrading. The widespread adoption of AI is accelerating demand for end-user devices such as high-performance computing chips, servers, mobile phones, and PCs, which in turn is fueling the expansion of the automation components and equipment market.

Taiwan demonstrates a competitive edge in high-precision linear motion components, servo drive systems, and precision reducers. These products not only match the performance of European and Japanese brands but also offer a cost advantage, making Taiwan a vital part of the global supply chain. In 2025, geopolitical risks, AI-driven industrial transformation, and the advancement of sustainable supply chains will significantly shape the future of the manufacturing sector. Taiwanese automation component manufacturers must enhance industry resilience, optimize global deployment, and accelerate the deep integration of AI technologies with automation equipment to maintain competitiveness.

Smart robots—integrating AI, machine learning, sensing technologies, IoT, and cloud computing—are widely adopted across industrial manufacturing, logistics and warehousing, healthcare, and retail service sectors. As AI algorithms evolve, 5G/6G communication technology develops, and robotic systems improve, the smart robotics market continues to grow, supporting enterprise automation and industry transformation. Key development trends include:

1. Intelligent evolution and autonomous learning: Robots will possess advanced decision-making and learning capabilities, enhancing operational efficiency and reducing reliance on manual intervention through deep learning and adaptive adjustments.
2. Human-robot collaboration: Collaborative robots (cobots) will feature enhanced safety, flexibility, and adaptability, making them widely applicable in SMEs to promote the adoption of smart manufacturing and automation.
3. Smart logistics and unmanned delivery: The development of autonomous logistics vehicles, drone deliveries, and warehouse automation will further improve supply chain efficiency, enabling real-time delivery and unmanned warehouse applications.
4. Integration with 5G/6G: High-speed communication technologies will enhance stability in remote control and low-latency data transmission, enabling applications such as remote surgical robots, autonomous equipment, and intelligent inspections.
5. Multimodal sensing and environmental adaptation: Robots equipped with visual,

LiDAR, and tactile sensing technologies will gain better environmental awareness, enabling deployment in complex scenarios such as industrial inspection and rescue missions.

6. Cost reduction and mass adoption: As the cost of robot manufacturing decreases, adoption barriers lower, accelerating penetration into manufacturing, logistics, healthcare, retail, agriculture, and other industries, thereby enhancing automation levels.

Overall, smart manufacturing and robotics have become key drivers of industrial advancement. As the global economic environment stabilizes and AI continues to be deeply integrated into applications, the smart robotics industry will keep expanding, accelerating automation and intelligence across sectors such as manufacturing, logistics, healthcare, and retail.

Energy-Saving and Safety Devices and Systems:

In recent years, Taiwan's real estate market has remained heated, with property prices soaring, especially in the southern region. Typhoons in 2024 have exacerbated disaster impacts, driving market demand for building safety and weather resistance. This trend has led to increased sales and acceptance of green external shading louvers.

The growing prevalence of smart home technologies and the AI revolution have driven a surge in demand for smart living solutions. Apple has announced plans to launch smart home hubs, video doorbells, and smart locks in 2025, further expanding the influence of the Matter standard. Future residential systems will need to comply with this standard to remain competitive in the market.

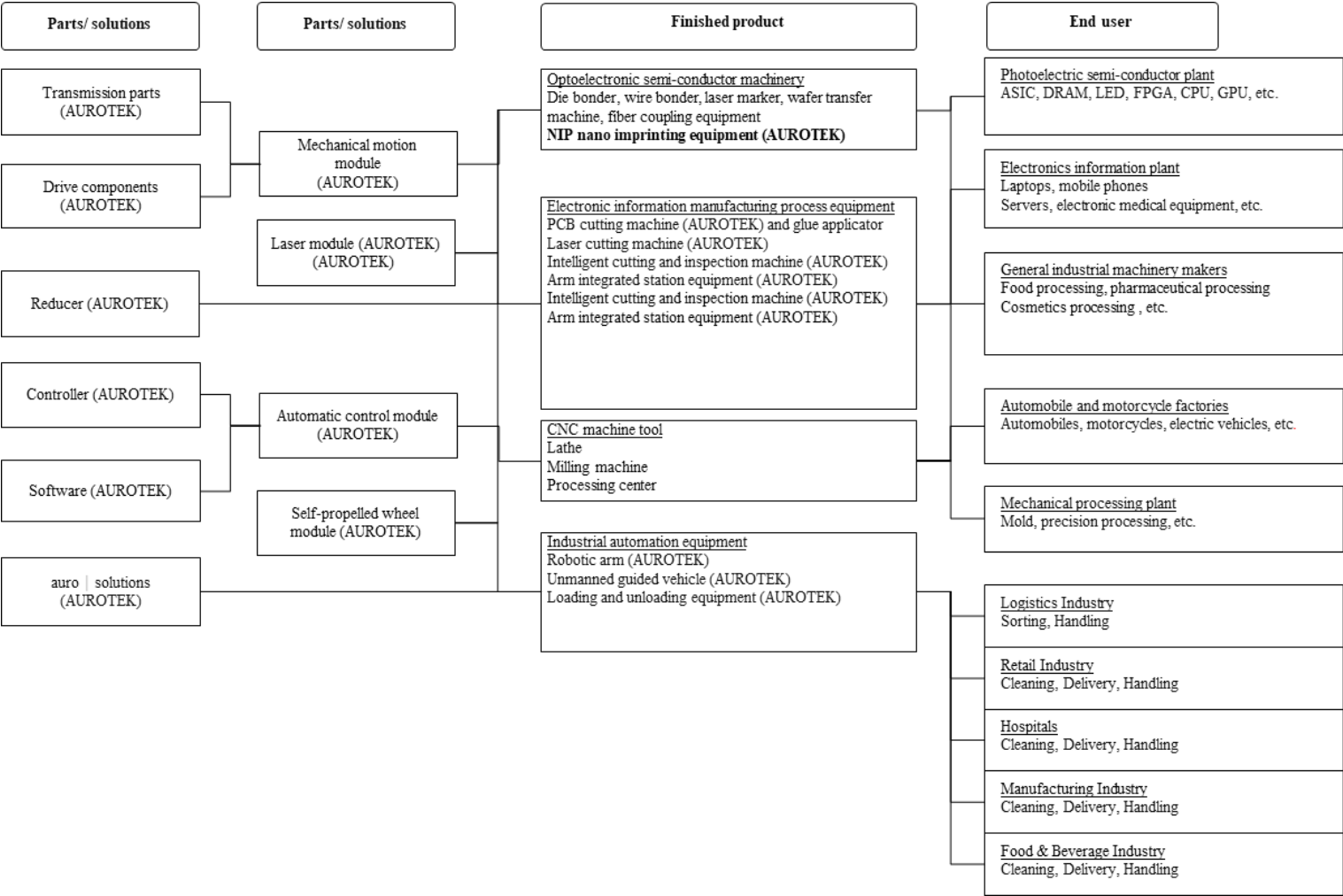
The global trends of energy conservation, carbon reduction, and safe building design continue to fuel industry development. Government policies worldwide emphasize building energy efficiency and safety, boosting demand for external shading systems, natural smoke ventilation solutions, and smart energy-saving windows. With ESG concepts gaining momentum, energy-saving and safety devices are set to become the industry mainstream.

2 、 The links between the upstream, midstream, and downstream segments of the industry supply chain

In the early days of its establishment, the company focused on the trade of mechanical equipment transmission components, adhered to the concept of resource integration and creating maximum value, and gradually expanded to motion control, servo motor, equipment structure design, transmission drive and automatic control integration technology, and then developed automation equipment, robots and AMR application solutions, and at the same time improved the design and installation services of energy-saving safety devices such as natural smoke exhaust systems and lifting green wind blinds, covering scientific and technological electronics, mechanical equipment and energy-saving safety devices.

With the advancement of AI, 5G/6G, cloud computing, intelligent manufacturing and other technologies, the industrial chain will be further optimized to promote the popularization of applications. The company established the Auro solutions sub-brand, focusing on industrial intelligent robot solutions, covering manufacturing, logistics and other fields, and expanding to the service and medical industries, providing efficient and manpower-saving intelligent solutions to meet market demand and enhance enterprise competitiveness.

The above, midstream and downstream correlation charts of the Company's main business automation systems are as follows:



3 、 Various development trends of products

Automation systems and components :

Looking ahead to 2025, the IC design industry will continue to be driven by emerging applications such as AI, automotive electronics, and the Internet of Things (IoT) as a major growth driver. According to the latest forecast of the International Strategic Development Institute of Industrial Technology of the Industrial Technology Research Institute, the output value of Taiwan's IC design industry is expected to reach NT\$1.4155 trillion in 2025, with an annual growth rate of 11.3%.

The wide application of AI technology will further promote the upgrading of the IC industry, especially in the fields of generative AI, smart home, healthcare, industrial automation, etc., and the demand for high-performance and low-power chips will increase significantly. In addition, with the advancement of autonomous driving technology, the demand for specialized chips (ASICs) in the automotive electronics market has also increased significantly, driving the development of intelligent cockpits and ADAS (advanced driver assistance systems).

The popularity of IoT devices is further driving the demand for sensors, connectivity chips, and edge computing chips. The rapid development of these applications has prompted IC designers to continue to innovate and develop customized chips for specific applications to meet the diverse needs of the market. In addition, the manufacturing industry is gradually strengthening its competitiveness by improving production flexibility, introducing alternative manufacturing processes, developing remote services and digital transformation. The combination of automation and digital technology will accelerate the transformation of the machinery industry towards green and digital and promote customized equipment and intelligent applications.

With the rise of intelligent manufacturing and Internet of Things technology, the market for AI-driven intelligent robots is growing rapidly, and it is widely used in manufacturing, logistics, healthcare, smart cities and other fields. Industries are using robots to streamline operations, reduce costs, and improve productivity, and introduce industrial robots, collaborative robots, and other automation equipment to reduce reliance on human labor. Technology trends for intelligent robots include:

1. Adaptive and self-learning capabilities

AI technologies, such as deep learning and reinforcement learning, give robots greater learning and adaptability, allowing them to automatically adjust their behavior according to changes in the environment, reducing the dependence on human settings. In warehousing and logistics, autonomous driving, smart home and other fields, robots can make decisions and perform complex tasks autonomously based on big data analysis and simulated environment training.

2. Integration of artificial intelligence and digital automation

The combination of AI technologies (e.g., computer vision, natural language processing) and digital automation enables robots to respond to highly volatile environments. For example, manufacturers and retailers can use AI to optimize bot behavior to improve the accuracy of product inspection, order processing, and inventory management. Intelligent robots are transforming from traditional tools for executing instructions to intelligent devices with autonomous learning and decision-making capabilities.

3. Robotic Process Automation (RPA) advancements and diversification Robotic Process Automation (RPA) advancements and diversification

In recent years, robotics has extended from traditional industrial robots to different fields such as bionic robots, medical robots, drones, and exoskeleton robots. Among them, robotic process automation (RPA) technology is becoming more and more mature, promoting the application of robots in

customer service, warehousing and medical fields. Collaborative robots and autonomous mobile robots have also become important drivers of industrial digital transformation.

4. Sustainable development and green energy applications

With the rise of ESG trends, intelligent robots are gradually adopting low-power design, environmentally friendly materials and energy recovery technologies to reduce carbon footprint and improve the sustainability of equipment. In addition, the company is actively introducing energy-saving automation equipment to comply with the global carbon neutrality policy.

5. Life extension and intelligent transformation of production equipment

Due to the shortening of the update cycle of modern production equipment, enterprises have begun to transform and upgrade production line equipment through intelligent robots, collaborative robots and AMR intelligent logistics to improve a small number of diversified production modes and improve production efficiency. Through sensing technology, digital twins, and AI optimization, companies can extend the life of legacy equipment, reduce resource waste, and reduce production costs °.

Overall, 2025 will be a critical year for the development of IC design and intelligent robot industry. The IC industry will be driven by AI, self-driving cars, and Internet of Things technologies, and the demand for high-performance, low-power and ASIC chips will increase significantly. Driven by technologies such as AI self-learning, digital automation, RPA, and green energy development, intelligent robots are accelerating their penetration into manufacturing, logistics, healthcare, and smart cities.

As enterprises accelerate their digital transformation, intelligent robots will not only be tools to perform tasks but will become intelligent partners with the ability to learn, adapt and evolve, bringing more innovation opportunities and competitive advantages to future industrial development.

Energy-saving safety devices and systems:

The smart building industry will continue to be technology-driven, with growth opportunities around energy saving, safety, carbon reduction, and living experience. However, the market is highly competitive, and there is a need to continuously expand the portfolio in related areas and create new revenue streams.

4 、 Product competition

Automation systems and components :

Under the wave of global industrial digitalization and intelligent manufacturing, the competition in the automation equipment and intelligent robot market is becoming increasingly fierce. The controller market is dominated by domestic IPC manufacturers, while the intelligent robot industry has attracted global technology giants, start-ups and governments to actively deploy. In the face of rapid technological development and market changes, the company has deep experience in the integration of automated machinery and equipment, deepened intelligent robots and intelligent logistics solutions through the Auro solutions brand, and introduced AI, self-learning and low-carbon technologies to help customers improve production efficiency and optimize the supply chain to ensure market competitive advantage.

The controller market competitors are mainly from domestic IPC manufacturers, which have advantages in the integration of control modules and IPCs, but are relatively unfamiliar with the application of mechanical equipment. The company has been cultivating automation machinery and equipment for a long time, and has rich experience and system integration capabilities, so it has a stronger competitive advantage in the field of automation applications. In addition, the company continues to promote product modularization, networking, and intelligence, and a new generation of network-based controllers, servo motors, and intelligent vision systems will assist customers in upgrading their equipment, in line with the trend of Industry 4.0 and the Internet of Things.

The company actively invests in aluminum substrate processing, robot application optimization, PCBA post-board collection and inspection system, robot and AMR integration and other applications, and obtains the introduction test of EMS production line. Through intelligent automation and precise integration, the company provides more competitive solutions to help customers improve production efficiency and reduce costs.

The intelligent robot industry is developing rapidly, integrating AI, sensing technology, and edge computing, and developing towards self-learning, collaboration, and diversified applications. Global technology giants, governments and start-ups are actively deploying, and market competition is becoming increasingly fierce. Intelligent robots will further penetrate the industrial, logistics, medical, and consumer markets, and the application scenarios will continue to expand.

The company established the Auro solutions sub-brand, focusing on the integration of intelligent robots and intelligent logistics solutions to help customers improve production efficiency, reduce energy consumption, and optimize the supply chain. By providing smart logistics, robots and customized equipment, Auro Solutions not only strengthens the competitiveness of existing customers but also establishes closer cooperation with end users and manufacturers. In addition, in the face of the advent of the low-carbon era, the company actively introduces lean and digital management, and integrates artificial intelligence, environmental protection and energy-saving technologies into its business model to ensure that it maintains its leading position in the highly competitive market.

Energy-saving safety devices and systems:

In energy conservation and safety in terms of higher proportion of business lifting green wind shutters, the main competitors are Taiwan's domestic manufacturers acting as foreign brands, the company's sales of green wind shutters, in addition to continuously improving product functions, lifting green wind manual shutters and lifting green wind shutters have received a good response in the market, and the new generation of intelligent control products has been published, which can meet the needs of customers at any time to control the shutters, and has been recognized to a considerable extent in the market.

(III) An overview of the company's technologies and its research and development work

1、R&D expenses invested in the most recent year and as of the first quarter of 2025

The R&D expenses for 2023 were NT\$37,209 thousand.

The R&D expenses for 2024 was NT\$41,197 thousand.

R&D expenses for the year ended the first quarter of 2025 were NT\$9,876 thousand.

2、Technologies or products that have been successfully developed in the most recent year and as of the first quarter of 2025

Year	2023	2024	As of Q1 2025
Item	(1) Sorter MES system (2) Intelligent cutting and inspection machine (3) Follow-up dust removal - function development (4) PCB cutting board machine (5) The wire horse-shaped additional axis controlled by the robot arm. (6) Development of Phase I/Phase II for the PCI-e BUS EtherCAT control card. (7) MCT-2232 EtherCAT IO module	(1) Multi-function intelligent cutting machine (2) Laser cutting machine (3) AMR Integration Systems (FARobot / Dobot / Denso) (4) Automated Carton Stacking (Dobot) (5) Robotic Arm with AI Vision (Dobot/Kp) (6) (6) Unmanned Vehicle Navigation System Development	(1) Multi-function intelligent cutting machine. (2) Laser cutting machine (3) Follow-up dust removal (4) Intelligent Robotic Arm Vehicle (5) Smart Manufacturing (Unified Dispatch System Integrating Multi-brand AGVs and AMRs) (6) Unmanned Vehicle Navigation System Development (7) Collaborative Robots Integrated with AI Vision

(IV)The company's long- and short-term business development plans

The company has successfully stepped into the field of equipment manufacturing and intelligent robots from an agent of automation equipment components and is currently actively transforming to provide more integrated services and create maximum value for customers.

In the short term, the company will establish a first-class sales team in China through organizational transformation, sales team training, and reward system optimization, while expanding the market layout in China and Southeast Asia, strengthening cooperation with suppliers, and developing competitive new products and new industrial applications. In addition, the intelligent robot business will focus on dealer channels, rapidly expand the application of different industries through its market influence and introduce key customers to enhance market acceptance and brand trust, thereby driving overall sales growth.

In terms of long-term development, the company will improve its R&D and system integration capabilities, master key technologies of robots, continue to expand the breadth and depth of products, and cooperate with software and hardware developers and system integrators to expand robot products to deeper application fields and improve customer adhesion. Through continuous innovation and market expansion, we will gradually become an industry leader and expand to the global market to achieve sustainable growth.

II. An analysis of the market as well as the production and marketing situation

(I) Market analysis

1、The sales (supply) area of the company's main goods (services).

Unit: NT\$1,000

Year		2023		2024	
Sales regions		Amount	%	Amount	%
Domestic sales		442,718	45.01	1,130,515	67.98
Export sales	Asia	480,247	48.83	476,248	28.64
	Others	60,584	6.16	56,183	3.38
Total		983,549	100.00	1,662,946	100.00

2、The future supply and demand situation and growth of the market

In recent years, Taiwan's semiconductor process technology has been a global leader, driving the growth of demand for the entire industrial chain. At the same time, in response to the trends of productivity 4.0, smart manufacturing, energy conservation and labor shortage, enterprises are accelerating the introduction of smart factories, further driving the demand for automation equipment, collaborative robots and autonomous mobile robots (AMRs), especially in the fields of production lines, logistics and automated warehousing, with stable market supply and demand and promising growth.

In addition, the intelligent robot market is expected to continue to grow, driven by factors such as the popularization of cloud technology, the development of the automotive industry, and the increasing demand for healthcare, and the application scope has expanded to include catering, construction, agriculture, and other fields. However, the industry still has to overcome challenges such as data privacy, security risks, and high costs.

Overall, the supply and demand sides of the intelligent robot and automation equipment market will continue to expand, and it has high growth potential in the future, promoting the development of Taiwan's manufacturing industry in a more intelligent and efficient direction.

3、Competitive niche

With its excellent management team, professional technical services, and profound R&D strength, the company has established a competitive advantage in the field of automated process equipment.

(1) Flexible decision-making and market adaptability

The company's management team has rich industry experience, lean organization, fast decision-making, real-time grasp of market changes, provide high value-added integrated solutions, and maintain a leading position in the industry through cost optimization and quality management.

(2) Expertise and full service

The company has complete product application development and system integration capabilities, mastering key core component technologies, providing innovative and diversified product portfolios, and can quickly respond to market demand to ensure that customers get the best solutions.

(3) Core technology research and development and brand competitiveness

The company's R&D team has profound mechanism design, automation equipment, motion control, image processing and laser application technology, and has established a good reputation in the market with its own brand Aurotek, and has won the Taiwan Excellence Mark and National Product Image Award for many times.

With a solid customer base and channel distribution system accumulated over the years, the company can rapidly expand the market, and through lean R&D and system integration, it provides complete product solutions and customized services to continue to create competitive advantages.

4 、Favorable and unfavorable factors of development prospects and countermeasures

On the whole, the automation industry has bright prospects and can be expected to grow, laying a favorable foundation for the future development of AUROTEK. With the widespread promotion of artificial intelligence and robotics applications, the market has strong rigid demand and momentum, especially in the field of commercial and humanoid robots, which will play an indispensable role in helping Tsubaki to launch the best integration solutions. However, changes in the global political and economic environment and geopolitical uncertainty may make the introduction of robotics technology challenging, and competitors may also adopt price cutting competition strategies when the market changes rapidly and becomes saturated °.

In response to these unfavorable factors, AUROTEK will adopt a decentralized investment layout, strengthen cooperation with suppliers and related industry leaders, jointly strengthen the competitive advantage of agent products, improve product development and manufacturing capabilities, and expand product diversity and integrity. This will not only help to increase the market share of customers, but also expand more industrial applications, stabilize and consolidate the market leading position, and then move towards the industry leader.

(II) Usage of the Company's main products

1 、Usage of the Company's main products

(1) Self-developed production projects

A. PCBA process equipment

It is mainly used in PCBA cutting/receiving/testing devices on SMT production lines °.

B. Automatic control system

The products include motion control cards, multi-axis motion control systems, RTEK network controllers and peripheral modules, EtherCAT network controllers and peripheral modules, robotic arm controllers and other products are used in various industrial automation production equipment, and robotic arms are used as the control core of equipment.

(2) Acting as an agent for sales projects

A. Automation drive components

Agent products are Japanese Panasonic servo motors, PLCs, laser modules, sensors and vision modules, American KOLLMORGEN linear motors, direct drive motors,

Singapore PBA direct drive motors, NISSEI gear motors, Nabtesco precision reducers, Harmonic Drive precision reducers, Nidec Shimpo servo reducers, Japan's MOVENSYS controller and other well-known brand products, such products are key components of the automation industry, related to the performance of automation equipment.

B. Automated transmission components

The agent products are self-lubricating bearings, universal joints, linear bearings, ball screws, linear slides, steel ball slides, high-precision X-Y Stage and other products produced by well-known manufacturers such as OILES, Kuroda Seiko and Kyowa. The provision of this series of products can effectively improve the level of domestic industrial automation.

C. Smart robot

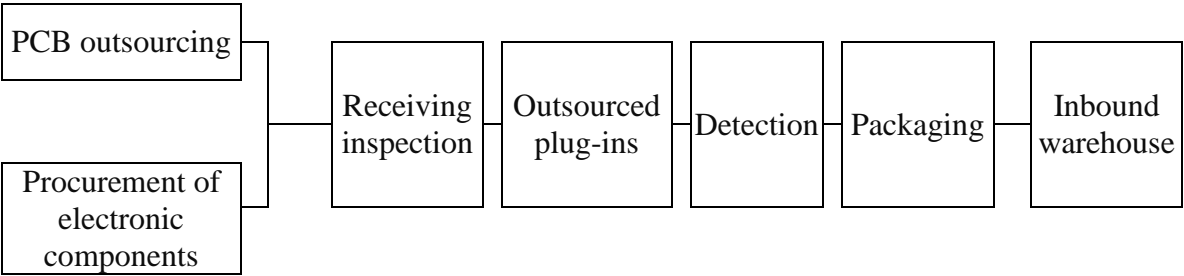
Acting as an agent for PUDU's full range of robots, commercial delivery robots, commercial cleaning robots and industrial distribution robots, which have been applied to a variety of industries.

D. ECO color green wind blinds

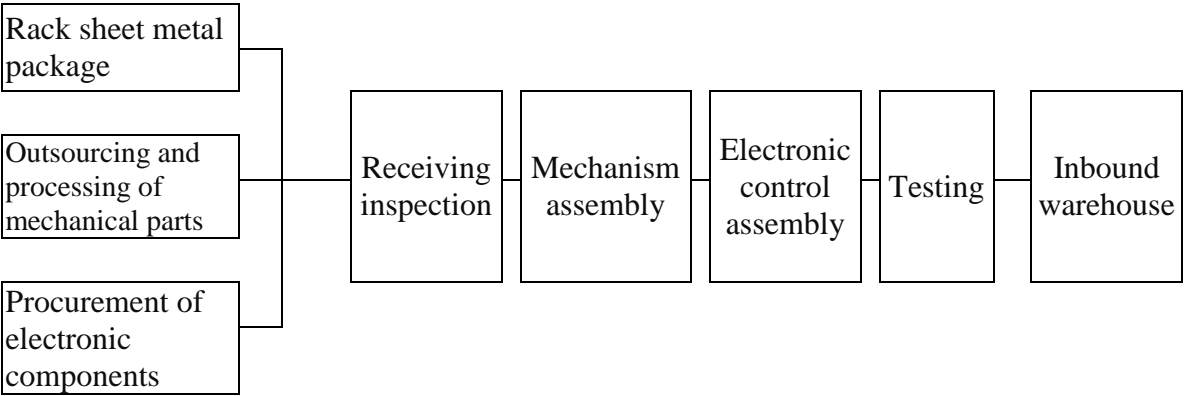
The main products are downward retractable manual shutters, upward retractable electric shutters and downward retractable electric shutters, etc., and the product advantages are that they can provide heat insulation, shading, privacy, ventilation and lighting.

2 、 Manufacturing processes

(1) Motion control card



(2) Automatic equipment



(III) Supply situation for the Company's major raw materials

The company's main purchase items are automatic transmission components and automatic drive components, with the distribution of servo motors of Panasonic as one of the main businesses, and the suppliers have maintained good cooperative relations, and the main suppliers have signed agency contracts, agency rights and stable supply. In the past three years, there has been no significant change in the suppliers with which we have dealings, so on the whole, the Company has no concerns about supply shortages or interruptions.

(IV) Information on major clients/suppliers who have accounted for at least 10% of sales/procurement in either of the past two years:

- 1、The list of suppliers that provided more than 10% of total materials purchased for the Company in either of the two most recent fiscal years：

Unit: NT\$1,000

Item	2023				2024			
	Name	Amount	Percentage of Total Annual Net Purchases (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Annual Net Purchases (%)	Relationship with the Issuer
1	Panasonic Taiwan	154,009	26.09	-	Panasonic Taiwan	418,658	35.87	-
2	Kunshan Kyowa Universal Joint Co., Ltd.	76,116	12.90	Associate	Kunshan Kyowa Universal Joint Co., Ltd.	87,400	7.49	Associate
3	Others	360,103	61.01	-	Others	661,191	56.64	-
Total	Net Purchases	590,228	100.00		Net Purchases	1,167,249	100.00	

- 2、The list of buyers that contributed to more than 10% of the total sales of the Company in either of the two most recent fiscal years:

Unit: NT\$1,000

Item	2023				2024			
	Name	Amount	Percentage of Total Annual Net Sales (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Annual Net Sales (%)	Relationship with the Issuer
1	-	-	-	-	71-0937	369,962	22.25	-
2	-	-	-	-	71-1384	322,291	19.38	-
3	Others	983,549	100.00	-	Others	970,693	58.37	-
Total	Net Sales	983,549	100.00	-	Net Sales	1,662,946	100.00	-

III. The number of employees employed for the 2 most recent fiscal years, and during the current fiscal year as of the printing date of the annual report:

Fiscal year		2023	2024	Jan 1, 2025 – March 31, 2025
Number of Employees	Managerial Level and Above	21	28	28
	Production Line Employees	15	27	27
	General Staff	184	192	202
	Total	220	247	257
Average age		38.45	40.28	39.66
Average years of service		5.48	6.11	5.80
Distribution of education (%)	PhD	-	-	-
	Master	27	37	40
	Bachelor's Degree	161	178	182
	Senior High School	26	25	28
	Below Senior High School	6	7	7
	Total	220	247	257

IV. Disbursements for environment protection

- (I) In the most recent year and as of the date of printing of the annual newspaper, the losses suffered due to environmental pollution (including compensation and environmental protection audit results for violations of environmental protection laws and regulations, the date of disposal, the number of the punishment, the provisions of the laws and regulations violated, the content of the violation of laws and regulations, and the content of the punishment shall be listed), and the estimated amount that may occur at present and in the future shall be disclosed: there is no such situation.
- (II) Explain the future response measures, and if it cannot be reasonably estimated, the facts that cannot be reasonably estimated: there is no such situation.

V. Industrial Relations

- (I) The company's various employee welfare measures, further education, training, retirement system and their implementation, as well as the agreement between labor and management and various measures to protect employees' rights and interests
1. Employee welfare measures
- (1) Establish an employee welfare committee to be responsible for the planning and implementation of various welfare programs, including three festival gifts, birthday gifts, maternity gifts, weddings and funerals, employee children's education scholarships, etc., and handle annual tourism activities.
 - (2) Group insurance, occupational accident insurance, overseas travel safety insurance.
 - (3) All kinds of bonuses: performance bonuses, year-end bonuses, employee remuneration.
 - (4) Subsidies for education and training.
 - (5) Regular health check-ups.
 - (6) Subsidies for club activities.
 - (7) Health lectures.
 - (8) Staff library.
 - (9) Friendly nursing room.

2. Further education and training of employees

The company provides training for different professional skill improvement needs, and continuously improves the professional ability of employees through internal training, external training and job rotation.

The education and training system is divided into five categories: new employee training, management training, functional training, project training and self-growth training, which are described as follows:

- (1) New personnel training: general education courses for new employees.
- (2) Management training: cultivate comprehensive management ability.
- (3) Functional training: the development of various professional skills.
- (4) Project-specific training: education and training derived from the promotion of the company's projects or the special needs of operation and management.
- (5) Self-growth training: speeches, symposiums, reading clubs, on-the-job training, etc., to encourage employees to grow themselves. The implementation and effectiveness of the Company's education and training in 2024, with a total training expenditure of NT\$ 300,000, a total of 352 trainees, and a total of 1,957 hours.

3. The retirement system and its implementation

- (1) In accordance with the provisions of the "Labor Standards Act", the company has formulated a retirement method with fixed benefits, which is applicable to the implementation of July 1, 2005. The length of service of all regular employees before the implementation of the Workers' Pensions Ordinance, and the subsequent years of service of employees who choose to continue to apply the Labor Standards Act after the implementation of the Workers' Pensions Ordinance. Employees who meet the retirement conditions will be paid according to the average salary of the 6 months before retirement before July 1, 2005, with two bases for each full year of service within 15 years (inclusive), and one base for each full year of service over 15 years, but the maximum cumulative limit is 45 bases.
- (2) Since July 1, 2005 of the Republic of China, the company has formulated a fixed retirement method in accordance with the "Labor Pension Regulations", which is applicable to employees of this nationality. The Company shall pay the employee pension at a monthly rate of not less than 6% of the salary to the special individual pension account of the Labor Insurance Bureau for the part of the labor pension system that the employee chooses to apply to the labor pension system, and the application for the employee pension shall be handled in accordance with the provisions of the Labor Pension Regulations.

4 、Labor-management agreements and measures to protect employees' rights and interests

Since its establishment, the company has adopted humanized self-management, fully respected and cared for colleagues, and constantly planned various employee benefits to pursue a perfect working environment, so the labor-management relationship is very harmonious, and there is no loss caused by labor disputes. The relevant management plans of the Company are summarized as follows:

item	content
Door curfew security	<ol style="list-style-type: none"> 1. The entrance and exit are equipped with a card access control system, and you need to hold an identification card to enter the access control. 2. There is a monitoring system for 24-hour all-weather recording. 3. Sign a contract with the security company at night and on holidays to maintain the company's safety.
Safety at work	<ol style="list-style-type: none"> 1. Establish a safety and health work code, list the relevant work safety regulations in detail, and implement and maintain work safety accordingly. 2. The forklift driver has a qualified license and implements on-the-job training at a qualified training place every three years in accordance with the regulations. The forklift is equipped with warning lights and bells to enable personnel to avoid the direction of travel of the forklift. 3. Set up a fire prevention manager and formulate a fire protection plan, carry out fire equipment inspection and self-defense fire drills, and maintain fire safety. 4. It is strictly forbidden to live electricity operation in the maintenance of electrical equipment, and the power supply should be turned off before the operation and confirmed with the instrument. 5. Conduct daily safety inspections of the working environment. 6. Carry out industrial safety advocacy from time to time to strengthen employees' safety awareness.
Maintenance and inspection of various equipment	<ol style="list-style-type: none"> 1. According to the visa and declaration measures for building public safety inspection, a professional company is entrusted to conduct a public safety inspection once every two years. 2. In accordance with the provisions of the Fire Protection Law, the fire inspection is outsourced every year. 3. Maintain and inspect high and low voltage electrical equipment, elevators, air conditioners, stackers, official vehicles, water dispensers and fire-fighting appliances and other equipment on a daily, monthly, semi-annual or annual basis.
Disaster preparedness and response	Disaster prevention and rescue precautions and notification procedures such as "Emergency Response Plan", "Safety and Health Code of Practice", and "Fire Protection Operation Standards" have been formulated, and colleagues are informed of escape routes and disaster prevention measures through safety protection drills twice a year.
Physiological hygiene	<ol style="list-style-type: none"> 1. Health check-ups: Health check-ups for new employees and regular health check-ups for in-service employees every year or every two years in accordance with the Occupational Safety and Health Act. 2. Medical on-site service: Regularly inviting medical staff to provide health consulting services to colleagues on site every month, and implement relevant health promotion actions. 3. Working environment hygiene: hire a professional cleaning company to send cleaners to maintain the cleanliness of the environment, and regularly wax and disinfect every year to provide employees with a clean and hygienic working environment.

item	content
Educational Training& Communication mechanism	<ol style="list-style-type: none"> 1. Education and training: The company provides training for different professional skill improvement needs and continuously improves the professional ability of employees through internal training, external training and job rotation. 2. Exchange of opinions: In addition to conveying the company's management policy and other information to employees through the regular monthly meeting and inviting department heads or senior employees to share special topics, and publicly commending colleagues with excellent or excellent contributions through the monthly meeting. 3. Cross-departmental employee exchanges: Regularly, birthday party activities and departmental dinner activities to promote cross-departmental employee exchanges. 4. The Employee Welfare Committee announces the white paper on employee benefits every year. 5. Establish a group complaint/whistleblower channel and keep the identity of the complainant/whistleblower and the content provided confidential.
Insurance measures	<ol style="list-style-type: none"> 1. In addition to the relevant insurance stipulated by laws and regulations, group insurance (including: occupational accidents) is also added. 2. For foreign business travelers, travel safety insurance and travel inconvenience insurance are insured.
Factory environment manage	There are operating standards for waste classification and treatment, environmental protection standards for noise operations, emergency notification standards, fire protection standards, natural disaster treatment standards, hazardous business waste standards, chemical and gas storage, use and disposal management standards, and hazardous chemical hazard prevention and response standards, and control according to the procedures.
Proposal improvements system	The "Proposal Improvement Management Measures" have been formulated to allow employees to put forward suggestions for improvement of the company's various management methods, and reward those who pass the proposals to encourage employees to make proposals.

(II) In the most recent year and as of the date of publication of the prospectus, the company has suffered losses due to labor disputes (including the date of the disposition, the number of the disposition, the violation of the provisions of the law, the content of the violation, and the content of the disposition shall be stated), and the estimated amount and countermeasures that may occur at present and in the future shall be disclosed, and if it cannot be reasonably estimated, the facts that cannot be reasonably estimated shall be stated: there is no such situation

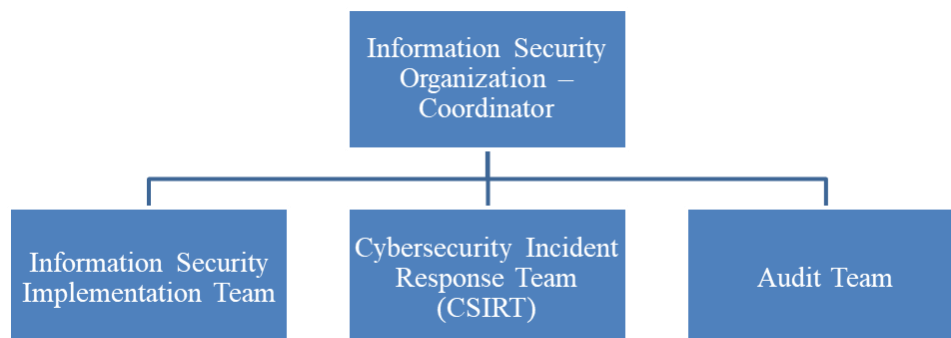
VI. Information and communication security management

I. Information security risk management framework

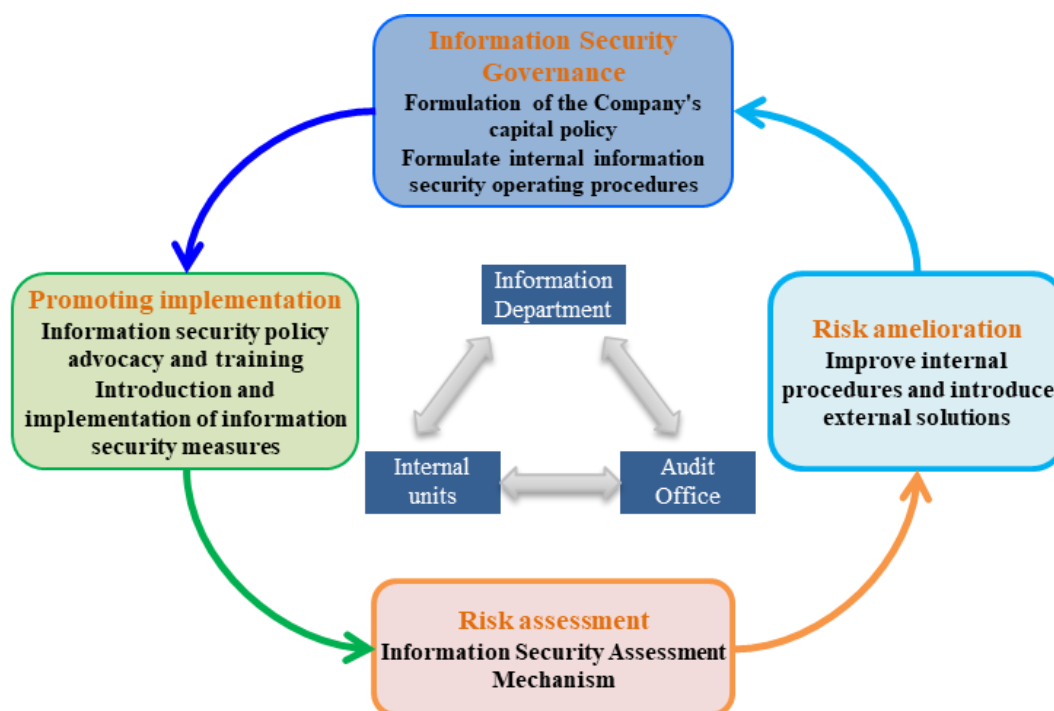
The Information Department is responsible for the information security of the Company, which is responsible for planning, implementing and promoting information security management matters, and promoting information security awareness.

The Company's Audit Office is the audit unit of the information security supervision, and if the audit finds any deficiencies, it immediately requires the inspected unit to propose relevant improvement plans and submit them to the Board of Directors, and regularly tracks the improvement results to reduce internal information security risks.

a. Information Security Organization



b. Organizational operation mode - PDCA (Plan-Do-Check-Action) circular management is adopted to ensure the achievement of reliability goals and continuous improvement.



II. Information security policy and management plan

The company's information security management mechanism includes the following three aspects:

1. System standardization: formulate an enterprise information security management system and standardize the operation behavior of personnel.
2. Application of science and technology: build monitoring software and implement information security management measures.
3. Personnel training: Carry out information security education and training to enhance the information security awareness of all colleagues.

The Company's Information Security Policy:

1. We will comply with the relevant information security management regulations established by national laws and regulations and provide appropriate protection measures for the company's information assets to ensure their confidentiality, integrity, availability, and legal compliance.
2. Regularly assess the impact of man-made and natural disasters on the Company's information assets, formulate disaster prevention countermeasures and response recovery plans for important information assets and critical business information, and conduct regular disaster recovery plans to ensure the stable operation of information assets and maintain the continuous operation of the Company's business.
3. Supervise the company's colleagues to implement the company's information security protection and cooperate with information security management measures to ensure that colleagues are protected and aware of information security.
4. In addition to requiring our employees to comply with the company's information security regulations, we also require our affiliates who use our information systems to comply with our information security regulations, and if they violate or cause losses to our company, they will be prosecuted and held accountable in accordance with relevant laws.

III. Information security management measures

Object	The type of control	Related Jobs	Frequency	Illustrate
employee	Permissions management	Personnel account authority management and review. Personnel account permissions are regularly checked.	Not regularly. At least 1 time/year.	Personnel account, authority management and system behavior management measures.
employee	Access control.	Internal/external access controls. Record your behavior. Outgoing message filtering. Limit device rights management (including USB). When it comes to larger files, there is a private cloud within the company.	Instantly. Instantly. Instantly. Instantly. Instantly.	Control measures for personnel access to internal and external systems and data transmission pipelines.
system	External threats.	Main firewall sandbox and IPS update measures. Virus protection and malware detection.	Instantly. Instantly.	Internal firewalls, poisoning pipes and protective measures.
system	System Availability.	System/network availability monitoring and notification mechanism. Contingency measures for service interruption. Information backup measures, local/off-site backup mechanisms Regular disaster recovery drills. The space for important personal data is expanding.	Instantly. Instantly. Daily backup, Taoyuan and Taipei are not in the same place. 1 time/year. Instant syncing.	System availability status and service interruption measures.
system	Deepen data preservation.	In addition to the daily backup, the storage device is used to carry out the real-time mirror backup of the system.	24 servings per hour 1 time + 7 days, 4 * 7 = 28 servings, a total of 52 servings.	System availability status and service interruption measures.

VI. Strengthen information security measures

1. The introduction of MDR (managed information security service), managed by third-party information security experts, provides enterprises with real-time threat detection and response services, active monitoring and threat hunting mechanisms, and can contain disasters before information security incidents occur. Establish a more effective protection net to ensure uninterrupted operations and stable business operations. Combined with real-time, professional and comprehensive information security protection capabilities, in addition to quickly responding to threats such as ransomware and DDoS, it can also reduce the burden of internal resources and bring sufficient and significant benefits to enterprise information security.
2. Conduct an annual social engineering exercise: a test method to simulate hacker attacks, with the aim of designing real-life scenarios to test the awareness and response ability of enterprise employees to information security threats. These drills focus on "people", the most vulnerable part of the exercise, and simulate hackers using psychological and inducing techniques, such as curiosity, trust, or panic, to gain access to confidential information or unauthorized access to systems. Strengthen the awareness of personnel information security.
3. Perform Vulnerability Scans and Penetration Tests:
 - ① Vulnerability scanning is the use of automated tools to detect systems and identify all known risks.
 - ② Penetration testing is a simulated hacker attack, using different weaknesses to carry out a combined attack, to verify whether there is any way to break through the defense of the test target, and to find more programmatic, technical or logical vulnerabilities.

V. Invest resources in information and communication security management

Information security has become an important issue in the company's operation, and the corresponding information security management matters and resource plans are as follows:

1. Dedicated manpower:

On August 10, 2023, the Board of Directors appointed Mr. Zhang, Yao-can as the head of information security of the Company, and on November 8, 2023, Mr. Shin, Zong-ping was appointed as the person in charge of information security.

There are seven members in the Ministry of Information:

 - (1) Information Department- one manager
 - (2) Information Department - Software Division four.
 - (3) Ministry of Information - Network Management Division two.
2. There are no major information security incidents; no losses suffered by major security incidents, and no complaints about the loss of information in violation of the law.
3. Education and training: All new employees have completed information security education and training. Total of 2 education and training sessions were held in 2024.
4. Information Security Announcement: A total of 1 information security announcement was produced in 2024 to convey important regulations and precautions for information security protection.

5. Information security management :

Permissions management	84.1 hours	IPguard software
Access control	199.3hours	Fileserver 、 Safe sync Cloud
External threats	62hours	Kaba anti-virus software
System Availability	570.4hours	Software and hardware upgrades and maintenance
SUM	915.8hours	

6. Investment resources:

1. Information security and anti-virus, NT\$180,000 per year
2. Email security, NT\$180,000 per year
3. Data preservation, NT\$250,000 per year
4. Firewall update, estimated NT\$500,000
5. Other updated equipment, estimated to be NT\$2.75 million
6. System upgrade, estimated to be NT\$3 million
7. MDR to prevent data theft and abnormal encryption, estimated at NT\$800,000
8. Social engineering drill, estimated to be NT\$100,000
9. Weakness scanning, estimated at NT\$100,000

7. Information Design Service Satisfaction Questionnaire:

As of December 31, 2024, a total of 847 were counted.

item	Very satisfied	satisfied	Fair	dissatisfied	Very dissatisfied
Processing efficiency	721	119	5	1	1
Response efficiency	718	124	3	1	1
Service attitude	715	127	3	1	1
Total	847				

VI. In the most recent year and as of the date of printing of the annual report, if the losses, possible impacts and countermeasures suffered due to major information security incidents cannot be reasonably estimated, the facts that cannot be reasonably estimated should be stated: There is no such situation.

VII. Key Contracts

Item	Contract type	Parties	Start/end date of contract	Main Content	Restrictive clauses
1	Agency contract	Oiles Corporation	1985.04.01 - (Note)	Agent for bearings, supports, isolators, damping walls, natural smoke exhaust devices, etc.	None
2	Agency contract	Kavo Elektrotechnisches Werk GmbH	2001.05.01 - (Note)	Agent for spindle and variable frequency drive	None
3	Sales contract	Kuroda Precision Industries Ltd.	2009.09.01 - (Note)	Agent for lead screw	None
4	Agency contract	Kyowa Kogyo Co., Ltd.	2002.07.01 - (Note)	Agent for universal joint	None
5	Agency contract	Nippon Bearing Co., Ltd.	2002.07.01 - (Note)	Agent for linear bearing	None
6	Agency contract	NISSEI Corporation	2002.07.01 - (Note)	Agent for gear motor	None
7	Agency contract	Permawick Company	2007.01.01 - (Note)	Agent for Coal protection oil	None
8	Sale and purchase contract	Taiwan Nichen San Power Co., Ltd.	2012.02.20 - (Note)	Agent for reducer.	None
9	Agency contract	Movensys Inc	2015.05.03 - (Note)	Agent for general motion control, computer numerical control, and robot control products	None
10	Agency contract	Harmonic Drive Systems Inc.	2016.02.01 - (Note)	Agent for reducer.	None
11	Agency contract	Panasonic Industrial Technology Corporation	2019.04.01 - (Note)	Agent for servo motor, sensor, PLC	None
12	Sale and purchase contract	Senyao Holding (H.K.) Ltd.	2019.06.03	Transfer of Equity	None
13	Distributor Agreement	Farobot Inc.	2024.01.01 - 2025.12.31	Agent for Robotics Products	None
14	Distributor Agreement	Wuxi Youqi Intelligent Technology Co., Ltd	2024.01.19 - 2024.12.31	Agent for Robotics Products	None
15	Share Purchase Agreement	Oiles Corporation	2024.03.15	Transfer of Equity	None
16	Distributor Agreement	Shenzhen Akusense Technology Co., Ltd	2024.06.01 - 2025.06.01	Agent for Sensor Products	None
17	Distribution Agreement	Shenzhen Reeman Intelligent Equipment Co., Ltd	2024.07.05 - 2026.07.05	Agent for Robotics Products	None
18	Dobot Distribution Agreement	Shenzhen Yuejiang Technology Co., Ltd	2024.07.06 - 2025.10.05	Agent for Robotics Products	None
19	Distributor Agreement	Pudu Robotics HK Limited	2024.08.01 - 2025.07.31	Agent for Robotics Products	None
20	Non-Exclusive License Agreement	Oiles Eco Corporation.	2024.08.01 - 2029.7.31	Intellectual Property Rights for Licensed Louver Products	None
21	Distributor Agreement	Inova Automation Co. Ltd., Hong Kong	2024.11.01 - 2025.10.31	Agent for motor, servo Driver, VFD、Linear Module Products	None

Note: The Agreement shall terminate and become null and void upon mutual agreement of both parties.

Five. Reviewing and analyzing financial condition and financial performance and assessing risk matters

I. Financial position :

Unit: NT\$1,000

Item \ Year	2024	2023	Increase(decrease)	
			Amount	%
Current assets	1,604,919	1,185,053	419,866	35.4
Property, Plant and Equipment	238,763	231,186	7,577	3.3
Intangible assets	-	-	-	-
Other assets	344,470	429,378	(84,908)	(19.8)
Total assets	2,188,152	1,845,617	342,535	18.6
Current liabilities	615,781	273,600	342,181	125.1
Non-current liabilities	61,556	45,174	16,382	36.3
Total liabilities	677,337	318,774	358,563	112.5
Share capital	827,897	827,897	-	-
Additional paid-in capital	93,753	92,855	898	1.0
Retained earnings	522,167	430,599	91,568	21.3
Other equity	66,998	169,945	(102,947)	(60.6)
Treasury stock	-	-	-	-
Equity attributable to owners of the parent company	1,510,815	1,521,296	(10,481)	(0.7)
Non-controlling interest	-	5,547	(5,547)	(100.0)
Total shareholders' equity	1,510,815	1,526,843	(16,028)	(1.0)

(I) Analysis of the increase or decrease of 20% in the last two years:

1. Current assets and current liabilities: The increase in accounts receivable and accounts payable due to the growth of revenue was mainly due to the increase in revenue.
2. Non-current liabilities: mainly due to the increase in lease liabilities.
3. Retained Surplus: Revenue Growth in 2024 Surpluses Increased.
4. Other interests and non-controlling interests: Mainly due to the fair value reduction of the reinvestment company and the purchase of other minority interests.

(II) Future Response Plan: None.

II. Financial performance

Unit: NT\$1,000

Item \ Year	2024	2023	Amount Increase (decrease)	Percentage of change (%)
Operating revenue	1,662,946	983,549	679,397	69.1
Gross operating profit	479,502	309,357	170,145	55.0
Operating profit	115,694	22,342	93,352	417.8
Non-operating income and expenses	94,460	62,086	32,374	52.1
Profit before tax	210,154	84,428	125,726	148.9
Net income for the period	174,788	79,408	95,380	120.1
Other comprehensive income for the period (net amount after tax)	103,187	122,285	(19,098)	(15.6)
Total comprehensive income for the period	71,601	201,693	(130,092)	(64.5)

(I) Analysis of the increase or decrease of 20% in the last two years:

1. Operating income, operating gross profit and operating profit: Mainly due to the recovery of the industry in 2024, the demand for automation components and equipment increased, and the revenue increased.
2. Non-operating income and expenses: Mainly due to the increase in exchange gains due to the appreciation of the US dollar in 2024.
3. Net profit before tax and net profit for the period: summarized above.
4. Other comprehensive gains and losses for the period: mainly due to the fair value reduction of the reinvestment company.
5. Total comprehensive profit or loss for the period: Summarized above.

(II) The expected sales volume and its basis, the possible impact on the company's future financial business and the response plan:

Please refer to the notes to the Shareholders' Report on pages 1 to 4 of this annual report.

III. Cash flow analysis

(I) Analysis of changes in cash flow in the last two years:

Unit: NT\$1,000

Item \ Year	2024	2023	Changes	
			Amount	Ratio (%)
Net cash inflow from operating activities	31,314	175,955	(144,641)	(82.2)
Net cash inflow from investing activities	77,039	13,412	63,627	474.4
Net cash outflow from financing activities	(4,715)	(146,965)	142,250	(96.8)
Exchange rate effect	3,301	138	3,163	2,292.0
Net cash flow	106,939	42,540	64,399	151.4

Cash Flow Change Description:

1. Business activities: decreased by 82.02% compared with the previous period, mainly due to the increase in accounts receivable.
2. Investment activities: an increase of 474.40% over the previous period, mainly due to the increase in investment in amortized cost financial products in 2024.
3. Fund-raising activities: mainly cash dividends, so cash outflows from fund-raising activities are generated.

(II) Liquidity Reduction Plan: There is no liquidity shortage.

(III) Analysis of cash liquidity in the coming year:

Unit: NT\$1,000

Cash balance at the beginning of period①	Expected net cash flow from operating activities for the year ②	Projected cash outflow for the year ③	Projected cash surplus (deficit) amount ①+②-③	Remedies for expected cash shortage	
				Investment plan	Wealth management plan
556,660	545,426	540,394	561,692	-	-
1、Annual Cash Liquidity Analysis for 2025: (1) Net cash flow from operating activities: It is estimated that the revenue will continue to grow steadily in 2025, resulting in net cash inflow from operating activities. (2) Estimated annual cash outflow: Mainly generated by leasing new factories and renovation projects, issuing cash dividends, and repaying bank loans. 2. Remedial measures and liquidity analysis of estimated cash shortfall: Not applicable.					

IV. The impact of significant capital expenditures on financial operations in the most recent year

(I) The use of major capital expenditures and sources of funds: The new plant will be leased to meet the increase in customer demand and supported by its own funds.

(II) Expected possible benefits: It is expected that the order can maintain the existing profit ratio.

V. The most recent annual reinvestment policy, the main reasons for its profit or loss, the improvement plan and the investment plan for the coming year

In order to integrate the company's resources and focus on vertical integration in the industry, the company closed its reinvestment companies in Japan, Thailand and Taiwan this year, and still maintained its investment in mainland China to serve customers nearby. In the future, the Company will continue to focus on the principle of long-term strategic investment, with a view to increasing its market share in various regions.

VI. Risk matters should be analyzed and assessed in the most recent year and as of the date of publication of the annual report

(I) The impact of interest rates, exchange rate changes and inflation on the company's profit and loss and future countermeasures

1. In terms of interest rate:

the Company's capital use takes into account liquidity, safety and profitability, actively seeks preferential interest rates from banks, pays attention to interest rate trends at any time, and makes timely use of various financing tools in the capital market to reduce the acquisition of capital costs, so fluctuations caused by interest rate factors will not have a significant impact on operations.

2. In terms of exchange rate:

In addition to reducing the exchange rate risk by natural hedging, the financial department will also collect exchange rate change information for the foreign currency position held by the company, so as to evaluate whether to make a timely assessment of the foreign currency net position and adjust it in response to exchange rate fluctuations to avoid the risk of exchange rate fluctuations.

3. Inflation rate:

As the global economy is slowing down and central banks of various countries are fighting inflation and revitalizing the economy, the Company will pay attention to the development and changes of the overall economy at any time, and continue to effectively reduce the impact of external factors through market mechanisms and promote bottleneck solutions, and pursue the purpose of reducing costs.

(II) Policies for engaging in high-risk, highly leveraged investments, lending funds to others, endorsement guarantees and derivatives trading, the main reasons for profits or losses and future countermeasures:

As of the date of publication of the prospectus, there is no high-risk, highly leveraged investment, endorsement guarantee for other companies and derivative financial product transactions.

(III) Uncompleted R&D plan and estimated R&D expenses:

It is expected to invest approximately NT\$53,000 thousand in the future.

R&D plan for the most recent year	Current progress	The main factors affecting the success of R&D in the future
Development of unmanned vehicle navigation system	New technology development software is being written	1. Introduction of new technologies 2. Matching of soft/hard resources
Cobots combined with AI vision	New technology development software is being written	1. Introduction of new technologies 2. Matching of soft/hard resources
Multi-tasking intelligent cutting machine	1. In the customer demo 2. Continuous improvement of technology	The product function is further improved and the market competitiveness of the product is enhanced
Laser PCB cutting machine	1. The customer continues to process and use 2. Cooperate with customer requirements and continue to improve technology	1. Integration of laser-related technologies 2. Market and sales channel development
Follow-up dust removal and plate cutting machine	1. The customer continues to process and use 2. Cooperate with customer requirements and continue to improve technology	1. Introduction of new technologies 2. Matching of soft/hard resources
Smart Arm Car	1. In the customer demo 2. Continuous improvement of technology	The product function is further improved and the market competitiveness of the product is enhanced
Intelligent manufacturing (single-panel car system, integrated multi-brand AGV and AMR).	1. In the customer demo 2. Continuous improvement of technology	The product function is further improved and the market competitiveness of the product is enhanced
Cobots combined with AI vision	Completed Dobot+Kp integration	Continued Denso+Kp integration

(IV) The impact of important domestic and foreign policy and legal changes on the company's financial business and the corresponding measures:

The U.S. government imposed tariffs, triggering a global tariff war, the company's main sales to the domestic market, overseas sales mainly through agents, after assessment has not affected the company's financial business.

(V) The impact of technological changes and industrial changes on the company's financial business and corresponding measures:

Under the global AI+ robot boom, the company has a high degree of customer adhesion in the field of automation for many years and understands the pain points of customer needs, and invests in R&D funds every year to build a professional R&D team, which has a positive impact on the company's financial business under the wave of continuous change in science and technology.

(VI) The impact of corporate image change on corporate crisis management and countermeasures:

Changes in corporate image have a profound impact on crisis management, as public perception of a company will determine whether a company can quickly restore its credibility and reduce its negative impact when a crisis occurs. When there is a change in corporate image, such as rebranding, corporate values adjustment, or being affected by negative events, businesses need an effective crisis management strategy to deal with potential risks.

First of all, the possible impact of a corporate image change includes:

1. Change in trust: A change in brand image can be unsettling to existing customers, and failure to clearly communicate the reason and value of the change can lead to a loss of trust.
2. Market adaptation risk: If the company's image does not match the market demand, it may lead to market loss or competitors take the opportunity to seize market share.
3. Public and media reactions: The development of social media makes changes in corporate image easy to be magnified and examined, and if not handled properly, it can lead to a public relations crisis.

The Company will take the following countermeasures:

1. Establish a transparent communication mechanism: When the company's image changes, it can clearly communicate the reasons for the change and the future direction to stakeholders through announcements, press releases or social media, so as to reduce market doubts.
2. Strengthen the core values of the brand: Even if the corporate image changes, the brand should maintain or continue the original core values, so that consumers can continue to identify with the corporate culture and reduce the anxiety caused by the change.
3. Preventive crisis management: Before the change, companies should conduct risk assessments, anticipate possible negative impacts, and prepare response plans, such as establishing crisis response teams to quickly deal with unexpected situations.
4. Leverage positive marketing and PR: Highlight the positive value of your company's transformation and increase market acceptance through brand storytelling, KOL (Key Opinion Leader) partnerships, or media strategies.
5. Monitor public reactions and adjust strategies: Companies should continue to monitor public opinion trends through social media, respond to market reactions in a timely manner, and adjust their image transformation strategies if necessary.

(VII) Expected benefits, possible risks and countermeasures for M&A: Not applicable.

(VIII) Expected benefits, possible risks and countermeasures of plant expansion:

Not applicable.

(IX) Risks and countermeasures for the concentration of purchases or sales

1. Purchase:

The company's main manufacturer, Nissho Panasonic's servo motors and other key automation components, through market acumen and customer adhesion, can gain insight into customer needs at any time and adjust products in a timely manner to meet customer needs.

2. Sales:

The company is mainly engaged in the agency sales of key automation components such as transmission and drive, and also independently develops automation equipment such as manufacturing and testing.

(X)Directors or major shareholders holding more than 10% of the shares, the impact, risks and countermeasures of a large number of equity transfers or changes on the company: No such situation.

(XI)Impact, risks and countermeasures of the change of management rights on the company: Not applicable °

(XII)In the case of litigation or non-litigation matters, the company and its directors, general managers, substantive responsible persons, major shareholders holding more than 10% of the shares and subordinate companies shall be listed in the case of major litigation, non-litigation or administrative disputes that have been determined or are still in the process of being subordinate, and the outcome of which may have a significant impact on the shareholders' rights and interests or the price of securities, the facts at issue, the amount of the subject matter, the date of commencement of the litigation, the main parties involved in the litigation and the disposition as of the date of printing of the annual newspaper: None.

(XIII)Other Important Risks and Countermeasures: None.

VII. Other important matters: None.

Six. Special Disclosures

I. Relevant information of affiliated enterprises:

The business report of the consolidated business of the affiliated enterprise, the consolidated financial statements of the affiliated enterprise and the relationship report have been disclosed at the public information observation station, which can be queried in the public information observation station, and the path: the electronic file download of the single company >> the public information observation station> the special area of the three books of the affiliated enterprise (https://mops.sov.twse.com.tw/mops/web/t57sb01_q10)

II. Handling of private placement securities in the most recent year and as of the date of printing of the annual newspaper: There is no such situation.

III. Other necessary supplementary explanations: None.

Seven. Matters of significant impact

In the most recent year and as of the date of printing of the annual newspaper, if there is a matter that has a significant impact on shareholders' equity or the price of securities as stipulated in Paragraph 2 of Paragraph 3 of Article 36 of the Securities and Exchange Law, it shall also be stated one by one: there is no such circumstance.