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AUROTEK CORPORATION

2025 Annual Report

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Annual Report is available at

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This English translation of the 2025 Annual Report (the "Annual Report") of AUROTEK CORPORATION (the "Company") is provided for informational purposes only. In the event of any discrepancy between the English translation and the original Chinese version, the Chinese version shall prevail. The Company hereby disclaims any liability for the accuracy or completeness of this translation.

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Title: General Manager

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Title: Manager

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Name: CPA Wang, Sung-Tse; CPA Yu, Shu-Fen

CPA firm: PricewaterhouseCoopers Taiwan

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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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Chapter 1. Report to Shareholders

Dear Shareholders:

In terms of business execution, 2025 served as a critical year for validating the effectiveness of the Company's transformation strategies. Following the significant impact of supply chain imbalances and large-scale inventory adjustments in 2023, which led revenue to a cyclical trough, the Company implemented organizational restructuring, introduced "Second Curve" products, and adopted a customer-oriented transformation strategy. These efforts have enabled Aurotek to expand from highly specialized industrial markets into more diverse and broader market segments previously untouched. Driven by the strategic initiatives and dedication of each business unit, the Company achieved noticeable growth in 2025. Notably, the most prominent increases were observed in robot-related products (including smart manufacturing, smart logistics, and smart cleaning services) as well as module development and provision.

For 2025, the Company's consolidated net operating revenue reached NT\$2,496,408 thousand, representing a robust growth of 50.12% compared to the consolidated revenue of NT\$1,662,946 thousand in 2024. Net profit after tax for 2025 was NT\$172,069 thousand, a slight decrease of 1.56% from NT\$174,788 thousand in 2024. Earnings per share (EPS) slightly decreased to NT\$2.08, compared to NT\$2.11 in 2024.

A summary report of the Company's 2025 operating status and the 2026 business plan are provided below:

I. 2025 Business Report

1. Business plan implementation results:

Unit: NT\$ thousands

Item	2025	2024	Increase (decrease)	Rate of change %
Operating Revenue	2,496,408	1,662,946	833,462	50.12
Operating Profit	188,902	115,694	73,208	63.28
Profit for the year	172,069	174,788	(2,719)	(1.56)

2. Financial revenue and expenditure and profitability analysis:

Item		2025	2024
Financial structure	Debt to asset ratio (%)	39.32	30.95
	Long-term funds to fixed assets ratio (%)	673.02	658.55
Liquidity	Current Ratio (%)	200.95	260.63
	Quick Ratio (%)	135.99	193.06

Item		2025	2024
Profitability	Return on assets (%)	7.28	8.74
	Return on equity (%)	11.04	11.51
	Net profit margin (%)	6.89	10.51
	Basic earnings per share (NTD)	2.08	2.11

3. Research and development status:

To pursue sustainable growth, the Company will establish a dedicated cross-departmental development task force in 2026 to focus on technical innovation, development, and the establishment of self-owned brands. By integrating professional capabilities in agency products, control technology, hardware design, software communication, and AI software, we will provide "one-stop solution product portfolios" tailored to specific industries and actual customer needs. This initiative aims to engage closely with clients for industry-specific development and user experience collection, gradually building Aurotek's proprietary technical capabilities in integrated solutions.

In alignment with our promotion strategy for "Second Curve" products—including smart manufacturing, smart logistics, and smart services—we are fully committed to solution research and development. This involves system planning, software value-addition, and industry-specific development for newly introduced products.

As market demands evolve, our "First Curve" products—including automation controllers, critical components, equipment, and modular products—will face headwinds regarding market share and competition. A necessary strategic approach to capture growth opportunities and avoid substitution within existing markets and clients is the timely introduction and expansion of secondary brand product lines and alternative solutions.

In 2025, the newly developed "Eco Smart PCB Separator AUO4000F" and "Electric blinds with blades folded down DSW1" were honored with the 2026 Taiwan Excellence Award. These award-winning products will be combined with our "Second Curve" robotics products to provide comprehensive smart manufacturing and smart logistics solutions for our customers. Notably, this Bottom-up Electric Blind has been fully adopted by a large-scale luxury development at the HSR Nangang Station. Supported by new patents and integrated with smart IoT home systems, this product offers a brand-new smart and automated blind solution for balconies in high-end residential and premium commercial buildings.

The "Robotics Application R&D Center" established in Shenzhen in 2024 was restructured as a local legal entity in 2025 to meet market demands and enhance

R&D capacity. This move continues to deepen customer application solutions and industry-specific R&D in the robotics sector. To date, we have completed the development and mass production preparation for the second-generation small bartending robot, the AMR + medical smart cabinet transport robot, the AMR + collaborative composite robot, the AMR + roller conveyor composite robot, and the AMR + flexible screen advertising robot. These products serve the catering, medical, media, and semiconductor industries. Future efforts will further integrate technologies from AMRs, collaborative robots, AGVs, unmanned forklifts, and building cleaning robots to provide total solutions for customers in smart manufacturing, smart logistics, and smart services.

The research and development expenditures for the most recent three years are as follows:

Unit: NT\$ thousands

Item	2025	2024	2023
Net operating revenue	2,496,408	1,662,946	983,549
R&D expenses	45,806	41,197	37,209
R&D expenses as a percentage of revenue	1.83%	2.48%	3.78%

II. 2026 Business Plan Summary

1. Business strategy:

- (1) Corporate Culture: A culture built on the values of "Integrity and Excellence" in all actions and business conduct, with the goal of sustainable operations.
- (2) Service Belief: A consistent commitment to being customer-oriented, industry-oriented, and technology-oriented. We support customers in shortening their R&D cycles to enhance competitiveness while assisting suppliers in product promotion and marketing.
- (3) Operational Standards: A standard of conduct that pursues speed, execution, and accountability. We focus on performance and efficiency to build a strong and solid management team.
- (4) Corporate Mission: To be a provider of AI and robotics-centered solutions, dedicated to resolving industrial challenges arising from aging populations and declining birthrates.
- (5) Corporate Vision: To promote smart technology in every corner of industry and create a sustainable future where machines serve humanity.

2. Expected sales volume and its basis:

The Company's primary products include components and equipment required for various sectors, such as automation, semiconductors, robotics, traditional manufacturing, services, and building management. Because our product categories span power transmission, drives, controllers, and specialized equipment—characterized by a vast variety of items and significant price variance—it is difficult to use sales quantity as a standardized measure. Consequently, regarding overall sales expectations, we have analyzed global economic development and consulted with major clients regarding their demand forecasts. We expect our primary business sales to maintain a stable and growing trend in the coming year.

3. Important sales policies:

- (1) **Introducing New Products and Expanding into New Application Markets:** Following our strategic roadmap, we will fully expand our "Second Curve" products by introducing items that meet market demand and offer higher profit margins. We will strengthen our product and market planning capabilities to target high-growth sectors. By focusing on product lines such as smart manufacturing, smart logistics, smart services, and humanoid robots, we aim to increase market penetration in semiconductors, electronic manufacturing, logistics, healthcare, building cleaning, and hospitality, thereby improving our overall product mix and profitability.
- (2) **Customer Penetration and Expansion:** We will optimize existing customer management and enhance the accuracy of our Sales Funnel and sales forecasts across all business units. Our goal is to increase the penetration of new products among quality new and existing clients, particularly in strategic areas such as AI servers, medical systems, and property management. We aim to establish close partnerships with industry leaders by providing high-quality professional services and total solutions, helping clients rapidly transition to automated, unmanned applications.
- (3) **Refining Service and Enhancing Quality:** The Company will continue its corporate optimization by improving operating processes and data analysis. We are actively implementing AI management systems to capture market demand accurately and provide clients with efficient FAE support. These efforts are designed to increase value-added services and overall profitability.
- (4) **Responding Effectively to Macroeconomic Changes:** Considering geopolitical shifts and tariff policy changes, we must enhance our management of inventory, credit terms, accounts receivable, and cash flow. We will maintain the agility to adjust our organization and business strategies in real-time to

mitigate risks from raw material fluctuations and global financial volatility.

III. The Company's Future Development Strategy

To align with global industrial trends, enhance overall competitiveness, and consistently improve Return on Working Capital (ROWC) and Return on Equity (ROE), the Company has established the following strategic roadmap:

1. Long-term development: Focusing on long-term growth and evolving industrial demands to introduce innovative product solutions and penetrate emerging application fields.
2. Portfolio optimization: Strengthening the mix of customers, products, and industrial applications to mitigate risks associated with sudden market fluctuations.
3. Value addition: Increasing the value we provide to suppliers, technical integrators, and end customers.
4. Resource integration: Reducing development costs through technical cooperation and synergy.

The Company aspires to be a leading solution provider with AI and robotics at its core, dedicated to addressing industrial challenges stemming from aging populations and declining birthrates. While reinforcing our "First Curve" product lines, we are simultaneously expanding our "Second Curve" business—encompassing agency sales, solution provisioning, and the collaborative manufacturing of modular products. Furthermore, we are proactively building and optimizing internal capabilities in R&D, supply chain management, production technology, quality control, and project management. By differentiating our Second Curve products, we aim to establish ourselves as a leader in comprehensive robotic solutions, actively increasing market share and scaling revenue. Guided by our commitment to "Sincere Service, Superior Quality, and Sophisticated Innovation," we strive to enhance customer satisfaction. Through the collective efforts of our employees and the continued support of our shareholders, we remain dedicated to maximizing value for all stakeholders—shareholders, employees, customers, suppliers, and society at large.

On behalf of the Board of Directors and all employees, I would like to express our deepest gratitude to our shareholders for your continued support. Aurotek will continue to seize industry opportunities and strive to share prosperous results with you.

Sincerely yours,

Chairman: Cheng, Tien-Chong

Chapter 2. Corporate Governance Report

I. Information on directors, supervisors, the general manager, and deputy general managers, assistant managers, and heads of departments and branch offices

(I) Information on directors

1. Information on directors :

March 31, 2026 / Unit: shares

Job Title (Note 1)	Nationality or place of registration	Name	Gender/ Age (Note 2)	Date of election / appointment to current term	Term of office	Commence ment date of first term (Note 3)	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note4)	
							Shares	%	Shares	%	Shares	%	Shares	%	Job Title	Name	Relation- ship		
Chairman	ROC	Cheng, Tien-Chong	Male/ 71-80	2023.06.09	3	2014.06.26	35,000	0.04	35,000	0.04	-	-	-	-	-	-	-	-	-
Vice Chairman/ Deputy General Manager	ROC	Chang, I-Sheng	Male/ 41-50	2023.06.09	3	2020.06.11	1,398,248	1.69	699,248	0.84	-	-	-	-	-	-	-	-	-
Director	ROC	Lee, Cheng-Mo	Male/ 61-70	2023.06.09	3	2001.05.24	1,056,271	1.28	1,056,271	1.28	9,351	0.01	-	-	-	-	-	-	-
Director	ROC	Aurotek Marketing Consultant Corporation	-	2023.06.09	3	2001.05.24	14,203,423	17.16	14,203,423	17.16	-	-	-	-	-	-	-	-	Note 1

Job Title (Note 1)	Nationality or place of registration	Name	Gender/ Age (Note 2)	Date of election / appointment to current term	Term of office	Commencement date of first term (Note 3)	No. of shares held at the time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Other managerial officer(s) or director(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note4)
							Shares	%	Shares	%	Shares	%	Shares	%	Job Title	Name	Relationship	
Representative of Institutional Director	ROC	Chu, Chun-Long	Male/ 61-70	2023.06.09	3	2023.06.09	350,186	0.42	350,186	0.42	-	-	-	-	-	-	-	-
Independent Director	ROC	Huang, Cheng-Tsung	Male/ 61-70	2023.06.09	3	2013.06.10	-	-	-	-	-	-	-	-	-	-	-	-
Independent Director	ROC	Chou, Ta-Jen	Male/ 61-70	2023.06.09	3	2007.06.15 (Note I)	-	-	-	-	-	-	-	-	-	-	-	-
Independent Director	ROC	Liu, Kuan-Ting	Male/ 41-50	2023.06.09	3	2023.06.09	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: For institutional shareholders, the name of the institutional shareholder and its representative(s) must be listed separately (for those serving as representatives of an institutional shareholder, the name of the institutional shareholder must be indicated).

Note 2: Please list the actual age, which may be expressed in age brackets, such as 41-50 or 51-60 years old.

Note 3: Fill in the date when the person first served as a director or supervisor of the Company. If there has been any interruption in such service, it should be explained in a footnote.

Note 4: Where the chairman of the board and the general manager or person of an equivalent level (the chief executive) are the same person, spouses, or relatives within the first degree of kinship, relevant information regarding the reasons, reasonableness, necessity, and measures taken in response (such as increasing the number of independent directors and ensuring that more than half of the directors do not concurrently serve as employees or managers) must be disclosed.

Note I: The initial appointment date for Independent Director Chou, Ta-Jen refers to the date he first served as a supervisor; however, there was an interruption in his tenure from June 10, 2020, to June 8, 2023.

Job Title	Name	Principal work experience and academic qualifications (Note 1)	Positions concurrently held in other companies at present
Chairman	Cheng, Tien-Chong	MBA in Management from Santa Clara University Department of Electronics Engineering, National Chiao Tung University Director of AUROTEK CORPORATION President of HP China President of Texas Instruments Asia 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.
Vice Chairman/ Deputy General Manager	Chang, I-Sheng	Master of Business Administration, Waseda University, Japan Director of AUROTEK CORPORATION Deputy General Manager 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 Director of AUROTEK CORPORATION 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 Aurotek Marketing Consultant Corporation	Representative of Institutional Director: Chu, Chun-Long	Master of Business Administration, National Central University General Manager, and Deputy General Manager of Components Division of AUROTEK CORPORATION	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 Director, Importers and Exporters Association of Taipei (IEAT) Chairman, Business Council for Sustainable Development Taiwan (BCSD Taiwan) Managing Director, TECO Electric &	Chairman of Senye Construction Corporation Director of TECO ELECTRIC & MACHINERY CO., LTD. Director of Tung An Development Co., Ltd.

Job Title	Name	Principal work experience and academic qualifications (Note 1)	Positions concurrently held in other companies at present
		Machinery Co., Ltd. Chairman, Ta Hong Electromechanical (Kunshan) Co., Ltd.	
Independent Director	Chou, Ta-Jen	Master of Law, Harvard Law School LL.B., Soochow University Chairman of ZHI KANG Venture Capital Investment Company, Ltd. Managing Partner of Innovative Biomedical Management Consulting Co., Ltd. Chairman of the 1st and 2nd term of Taipei Independent Director Association CEO of Direct Investment Group, China Development Industrial Bank Senior Executive Vice President of China Development Financial Holding Corporation Senior Partner and General Manager of China Region, E. Sun Venture Capital Group Member of Investment Committee, IBF Venture Capital Co., Ltd. Supervisor of L&K Engineering Co., Ltd.	Chairman of CTC CAPITAL, INC. Independent Director of Cenra Inc. Independent Director of AmTRAN Technology Co., Ltd. Supervisor of E-CMOS CORPORATION Director of United Biomedical, Inc., Asia Independent Director of GreenRock Energy Co., Ltd. Director of Taiwan Smart Health Care Association
Independent Director	Liu, Kuan-Ting	Master of Construction Engineering and Management, Department of Civil Engineering, National Taiwan University Master of Law, National Cheng Kung University Bachelor of Laws, National Taiwan University Principal Attorney-at-Law of INFINITY ATTORNEYS-AT-LAW Director, Taipei Bar Association (28th term) Executive Director, Taipei Bar Association (29th term)	Principal Attorney-at-Law of INFINITY ATTORNEYS-AT-LAW

Note 1: Please provide work experience relevant to the current position. If, during the aforementioned period, the individual was employed by the accounting firm of the certifying CPAs or any of its affiliates, the job title and specific responsibilities held at that time must be clearly described.

2. Major shareholders of the corporate shareholders:

March 31, 2026

Name of corporate shareholder (Note 1)	Major shareholders of the corporate shareholder (Note 2)
Aurotek Marketing Consultant Corporation	Chang, Yung-Chang 92.85%, Chang, I-Sheng 2.86%, Chang, Yu-Xin 4.29%

Note 1: Where a director or supervisor serves as a representative of an institutional shareholder, the name of the institutional shareholder shall be provided.

Note 2: Please provide the names of the major shareholders of the institutional shareholder (those among the top ten in shareholding percentage) and their respective shareholding percentages. If a major shareholder is also an institutional entity, the same disclosure requirement applies.

Note 3: If the institutional shareholder is not organized as a corporation, the "shareholder names and shareholding percentages" to be disclosed shall refer to the names of the contributors or donors (refer to the announcements by the Judicial Yuan for inquiries) and their respective contribution or donation ratios. If a donor is deceased, the note "Deceased" shall be added.

3. The Major Shareholders of the Major Shareholders Listed above are Corporate/Juristic Person:

March 31, 2026

Name of corporate/juristic person (Note 1)	Major shareholders of the corporate/juristic person (Note 2)
None	None

Note 1: Where a major shareholder listed in Table 1 above is an institutional entity, the name of that institutional entity shall be provided.

Note 2: Please provide the names of the major shareholders of the aforementioned institutional entity (those among the top ten in shareholding percentage) and their respective shareholding percentages.

Note 3: If the institutional shareholder is not organized as a corporation, the "shareholder names and shareholding percentages" to be disclosed shall refer to the names of the contributors or donors (refer to the announcements by the Judicial Yuan for inquiries) and their respective contribution or donation ratios. If a donor is deceased, the note "Deceased" shall be added.

4. Disclosure of Information Regarding the Professional Qualifications and Experience of Directors (including Independent Directors)

Qualifications Position Name	Professional qualifications and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Cheng, Tien-Chong	Holds an MBA degree from Santa Clara University, USA. Currently serves as	Verified in accordance with the independence requirements set	2

Qualifications Position Name	Professional qualifications and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
	<p>Chairman of AUROTEK CORPORATION and concurrently holds positions as Independent Director of WT MICROELECTRONICS CO., LTD., and Independent Director of Howtech Technology Co., Ltd. With a solid background in the electronics and automation industries, he specializes in business management and crisis resolution. Previously served as President of HP China, President of Texas Instruments Asia, Vice President of Foxconn Group, CEO of FIH Mobile, and Independent Director of Hangzhou Hikvision Digital Technology Co., Ltd. He has extensive experience in corporate management, strategic planning, and industrial development.</p>	<p>forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission, and all such requirements have been duly met.</p>	
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 Marketing Consultant Corporation, Chairman of Aurotek Automation (Shanghai) Co., Ltd., and Chairman of KUNSHAN YICHUN INDUSTRIAL TECHNOLOGY CO., LTD. He possesses a strong background in the electronics and automation industries, along with extensive experience in business management. Previously served as Deputy General Manager, Special Assistant to the Chairman, and Assistant Manager of the Equipment Division of AUROTEK CORPORATION. His expertise spans cross-border corporate management,</p>	<ol style="list-style-type: none"> 1. Among the top ten natural person shareholders of the Company. 2. The remainder have been verified in accordance with the independence requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission, and they continue to meet the relevant independence requirements. 	0

Qualifications Position Name	Professional qualifications and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
	marketing strategy formulation, and operational leadership in the equipment business.		
Lee, Cheng-Mo	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. 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.	<ol style="list-style-type: none"> 1. Among the top ten natural person shareholders of the Company. 2. The remainder have been verified in accordance with the independence requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission, and they continue to meet the relevant independence requirements. 	0
Aurotek Marketing Consultant Corporation Representative of Institutional Director: Chu, Chun-Long	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. Previously served as Deputy General Manager of the Components Division at AUROTEK CORPORATION. He possesses extensive experience in the electronics and automation industries, along with outstanding business and management expertise.	<ol style="list-style-type: none"> 1. Concurrently serves as the President of the Company and is classified as a manager. 2. Aurotek Marketing Consultant Co., Ltd. is a corporate shareholder holding more than 5% of the Company's total issued shares and is the largest shareholder of the Company. 3. Elected as a Director as the designated representative of Aurotek Marketing Consultant Co., Ltd. 4. The remainder have been 	0

Qualifications Position Name	Professional qualifications and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
		verified in accordance with the independence requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission, and they continue to meet the relevant independence requirements.	
Huang, Cheng-Tsung (Independent Director)	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 brings extensive experience in the construction industry, along with a solid background in engineering and strong expertise in corporate management.	For the past two years prior to their election and during their term of office, the Independent Directors have met the qualification requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and Article 14-2 of the Securities and Exchange Act. Furthermore, pursuant to Article 14-3 of the Securities and Exchange Act, the Independent Directors have been granted full authority to participate in decision-making and express their opinions, thereby exercising their powers and duties with independence. In terms of management and operations, they provide expertise in industrial analysis	0
Chou, Ta-Jen (Independent Director)	Master of Laws from Harvard Law School. Currently an Independent Director of Aurotek Corporation, Mr. Chou concurrently serves as Chairman of CTC CAPITAL, INC.; Independent Director of Cenra Inc.; Independent Director of AmTRAN Technology Co., Ltd.; Supervisor of E-CMOS CORPORATION; Director of United Biomedical, Inc., Asia; Independent Director of GreenRock Energy Co., Ltd.; and Director of Taiwan Smart Health		3

Qualifications Position Name	Professional qualifications and experience (Note 1)	Independence analysis (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
	<p>Care Association. His professional background includes serving as Chairman of ZHI KANG Venture Capital Investment Company, Ltd. and Managing Partner of Innovative Biomedical Management Consulting Co., Ltd. As a licensed attorney with extensive experience in the technology, biotech, electronics, and venture capital sectors, he provides specialized expertise in law, corporate governance, and ESG, offering strategic guidance to the Board of Directors of Aurotek Corporation.</p>	<p>and integration, risk management, legal strategy/compliance, and management decision-making. Consequently, in the performance of their duties on the Board and the Audit Committee, their professional backgrounds in law, finance, and industrial management are leveraged to enhance the quality of corporate governance of the Board and the supervisory functions of the Audit Committee.</p>	
<p>Liu, Kuan-Ting (Independent Director)</p>	<p>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 corporate legal affairs, construction contracts, engineering disputes, and corporate governance matters.</p>		<p>0</p>

Note 1: Professional qualifications and experience: Describe the professional qualifications and experience of individual directors and supervisors. If a director is a member of the Audit Committee and possesses expertise in accounting or finance, their accounting or finance background and work experience must be clearly specified.

Note 2: Independence of independent directors: Independent directors must describe their compliance with independence requirements. This includes, but is not limited to, whether the individual, their spouse, or relatives within the second degree of kinship serve as a director, supervisor, or employee of the Company or any of its affiliates; the number and percentage of shares held in the Company by the individual, their spouse, or relatives within the second degree of kinship (including those held under the names of others); whether they serve as a director, supervisor, or employee of a company that has a specific relationship with the Company (pursuant to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for providing business, legal, financial, or accounting services to the Company or its affiliates within the most recent two years.

Note 3: To the best of the Company's knowledge, none of the current directors have been involved in any of the circumstances stipulated in Article 30 of the Company Act.

5. Diversity and Independence of the Board of Directors :

The election of the Company's directors adopts a "candidate nomination system." The "Nominating Committee" was established on November 6, 2025, and is responsible for selecting and reviewing the qualifications of director candidates, as well as assessing the independence of independent directors. Subsequently, a recommended list of candidates is submitted to the Board of Directors, and upon resolution and approval by the Board, it is proposed to the shareholders' meeting for election.

(1) Diversity of the Board of Directors:

In accordance with Article 20 of the Company's "Corporate Governance Best Practice Principles," the Company has established a clear Board diversity policy. It aims to pool collective wisdom and enhance the Board's decision-making quality and supervisory efficacy through Board members with diverse professional backgrounds, industry experience, and gender and age distribution. The diversity policy formulated by the Company is not limited to a single standard but comprehensively considers two major dimensions: "basic attributes and values" and "professional knowledge and skills" to ensure the Board's composition is highly aligned with the Company's mid-to-long-term strategic development goals.

- I. Basic attributes and values: Gender, age, nationality, and cultural background, etc., among which at least one seat shall be held by a director of a different gender.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry expertise, finance, marketing, or technology), professional skills, and industry experience, etc.

Board members should generally possess the necessary knowledge, skills, and professionalism required to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors as a whole shall possess the following competencies:

- I. Business judgment.
- II. Accounting and financial analysis.

- III. Operational management.
- IV. Crisis management.
- V. Industry knowledge.
- VI. Global market perspective.
- VII. Leadership.
- VIII. Decision-making.

Implementation of the diversity policy is as follows:

■Basic composition and professional background:

Diversity item Name of director	Composition					Professional background			
	Nationality	Gender	Age	Serving as the Company's employee	Year(s) served as independent director	Law	F&A	Industry	Technology
Cheng, Tien-Chong	ROC	Male	71-80	-	-			v	v
Chang, I-Sheng	ROC	Male	41-50	v	-			v	v
Lee, Cheng-Mo	ROC	Male	61-70	-	-		v	v	
Aurotek Marketing Consultant Corporation Representative of Institutional Director: Chu, Chun-Long	ROC	Male	61-70	v	-			v	v
Huang, Cheng-Tsung	ROC	Male	61-70	-	9 years or more		v	v	
Chou, Ta-Jen	ROC	Male	61-70	-	3 years or less	v			v
Liu, Kuan-Ting	ROC	Male	41-50	-	3 years or less	v			

Note : The term of the 16th Board of Directors is set to expire on May 28, 2026. To implement gender diversity and ensure regulatory compliance, the Nominating Committee reviewed and approved the nomination of two female director candidates on March 10, 2026. This proposal has been deliberated and approved by the Board of Directors and is expected to be included in the re-election process during the 2026 Shareholders' Meeting.

■ Professional knowledge and skills:

Name of director	Diversity item	Professional knowledge and skills						
	Ability to make operational judgments	Ability to perform accounting and financial analysis	Ability to conduct management administration	Ability to conduct crisis management	Knowledge of the industry	An international market perspective	Ability to lead	Ability to make policy decisions
Cheng, Tien-Chong	v	v	v	v	v	v	v	v
Chang, I-Sheng	v	v	v	v	v	v	v	v
Lee, Cheng-Mo	v	v	v	v	v	v	v	v
Aurotek Marketing Consultant Corporation Representative of Institutional Director: Chu, Chun-Long	v	v	v	v	v	v	v	v
Huang, Cheng-Tsung	v	v	v	v	v	v	v	v
Chou, Ta-Jen	v	v	v	v	v	v	v	v
Liu, Kuan-Ting	v	v	v	v	v	v	v	v

(2) Independence of the Board of Directors :

The current Board of Directors of the Company consists of seven Directors, including three Independent Directors and two directors serving concurrently as employees of the Company, accounting for 42.86% and 28.57% of all Board members, respectively. In the two years before appointment and during their term, the Company's three Independent Directors all meet the qualification requirements stipulated in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and Article 14-2 of the Securities and Exchange Act. Furthermore, the Independent Directors have been granted full authority to participate in decision-making and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, enabling them to independently exercise their relevant duties.

Management Objectives	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 should not exceed one-third of the total number of Board seats.	Achieved

Management Objectives	Status of Implementation
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

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

March 31, 2026

Job Title (Note 1)	Nation-ality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Vice Chairman/ Deputy General Manager	ROC	Chang, I-Sheng	Male	2017.08.07	699,248	0.84	-	-	-	-	Master of Business Administration, Waseda University, Japan Director of AUROTEK CORPORATION Deputy General Manager of AUROTEK CORPORATION Director of AUROTEK MARKETING CONSULTING Co., Ltd.	Please refer to "Information on directors"	-	-	-	-
General Manager	ROC	Chu, Chun-Long	Male	2019.11.07	350,186	0.42	-	-	-	-	Master of Business Administration, National Central University General Manager, and Deputy General Manager of Components Division of AUROTEK CORPORATION	Please refer to "Information on directors"	-	-	-	-

Job Title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Deputy General Manager	ROC	Shih, Ting-Jui (Note I)	Male	2023.05.08	-	-	-	-	-	-	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 General Manager 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	ROC	Wong, Shih-Yang (Note II)	Male	2024.11.11	-	-	-	-	-	-	Bachelor's degree in Business Administration, College of Business, San Jose State University Vice General Manager of Gospower Electric Technology Co., Ltd. Vice General Manager 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	-	-	-	-	-

Job Title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Deputy General Manager	ROC	Jhan, Da-Li (Note III)	Male	2025.01.01	-	-	-	-	-	-	Master of Information Engineering, Syracuse University, New York, USA General Manager of Universal Logistics Integration Corp. Executive Deputy General Manager of METATECH (AP) INC.	-	-	-	-	-
Deputy General Manager	ROC	Lu, Chun-Hung (Note IV)	Male	2025.10.01	-	-	-	-	-	-	Bachelor of Science in Mechanical Engineering, National Taiwan University Deputy General Manager, ACMEPOINT Technology Co., Ltd. Special Assistant to the Chairman, Director of Quality Assurance, and Vice President of Operations, Shenmao Technology Inc. Manager, NSD1, CNSBG, Foxconn Technology Group	-	-	-	-	-

Deputy General Manager	ROC	Ho, Chi-Yin (Note V)	Male	2025. 11.10	-	-	-	-	-	-	Ph.D. Candidate in Civil Engineering, National Taiwan University Master of Science in Big Data Management, Soochow University Master of Business Administration, School of Business, George Washington University, USA Bachelor of Business Administration in Accounting, National Taiwan University TECO Group: Chairman, Jinglaoman Food&Beverage Co., Ltd. General Manager, Bluepac International Co., Ltd. Deputy General Manager of Operations Center and Special Assistant to the Chairman, Anxin Food Services Co., Ltd. (MOS Burger Taiwan) Managing Director, MOS Burger Australia and Ejoy Australia Pty Ltd General Manager, E-JOY Electronics International Co., Ltd. Director of Sales and Marketing, Home Appliances Division/ Special Assistant to the General Manager and Director of Management Division, Home Appliances Business Group, TECO Electric & Machinery Co., Ltd.	-	-	-	-	-
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Job Title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Deputy General Manager	ROC	Chien, Ting-Yeh (Note VI)	Male	2025.12.01	-	-	-	-	-	-	Master of Business Administration, National Sun Yat-sen University Bachelor of Science in Electrical Engineering, National Taiwan University Contract Consultant, Brilliant Insight International Consultancy Service Co., Ltd.(BICS) Walsin Lihua Corporation: Project Director, General Manager's Office, Wire and Cable Business Group/ Director of Quality Assurance, Stainless Steel Business Group/ General Manager, Changshu Plant/ Project Director, Information Technology Center Plant Manager, Suzhou Plant, Xavi Technologies Corporation Foxconn Technology Group: Chairman's Office/ Representative Secretary, Network and Communication Business Group /Division Director, Consumer Electronics EMS Division, Huawei Sub-BG CNSBG / NSD (Network System Division)	-	-	-	-	-

Job Title (Note 1)	Nation-ality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held in the name of others		Principal work experience and academic qualifications (Note 2)	Positions concurrently held in other companies at present	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks (Note 3)
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Deputy General Manager	ROC	Yeh, Ming-Shih (Note VII)	Male	2025.12.01	-	-	-	-	-	-	Master of Business Administration, University of Birmingham, UK Bachelor of Arts in International Trade, Feng Chia University Sales Director, LITEON Technology Corp. Sales Director, Key Account Team Shanghai, Delta Electronics, Inc. Director of Sales and Marketing, South China Region, Delta Electronics, Inc.	-	-	-	-	-
Chief Financial Officer / Deputy General Manager	ROC	Chen, Yu-Ping	Female	2024.11.11	-	-	-	-	-	-	Master of Business Administration, University of New South Wales, Australia Deputy General Manager of BESTCOM Infotech Corp. CFO of BESTCOM Infotech Corp. Deputy Finance Manager of Lian Hwa Foods Corporation	-	-	-	-	-
Chief Accounting Officer/ Corporate Governance Officer	ROC	Wang, Shu-Hua	Female	2024.03.14	-	-	-	-	-	-	Master of Accounting, Soochow University Senior Manager of Zhen Ding Tech. Group Senior Manager of GARUDA TECHNOLOGY CO., LTD. Audit Manager of PwC Taiwan	-	-	-	-	-

Note 1: Information shall include data on the General Manager, Deputy General Managers, Assistant Managers, and heads of various departments and branches. Any individuals holding positions equivalent to a General Manager, Deputy General Manager, or Assistant Manager, regardless of their job titles, shall also be disclosed.

Note 2: Please provide work experience relevant to the current position. If, during the aforementioned period, the individual was employed by the accounting firm of the certifying CPAs or any of its affiliates, the job title and specific responsibilities held at that time must be clearly described.

Note 3: Where the General Manager or person of an equivalent level (the chief executive) and the Chairman of the Board are the same person, spouses, or relatives within the first degree of kinship, relevant information regarding the reasons, reasonableness, necessity, and measures taken in response (such as increasing the number of independent directors and ensuring that more than half of the directors do not concurrently serve as employees or managers) must be disclosed: None.

Note I: Shih, Ting-Jui was appointed as the Deputy General Manager of the Equipment Division on May 8, 2023, and resigned on September 22, 2025.

Note II: Wong, Shih-Yang was appointed as the Deputy General Manager of the Components Division on November 11, 2024, and resigned on September 22, 2025.

Note III: Jhan, Da-Li was appointed as the Deputy General Manager of the Robotics Business Division on January 1, 2025, and resigned on September 12, 2025.

Note IV: Lu, Chun-Hung was appointed as the Deputy General Manager of the Equipment Division on October 1, 2025.

Note V: Ho, Chi-Yin was appointed as the Deputy General Manager of the Robotics Business Division on November 10, 2025.

Note VI: Chien, Ting-Yeh was appointed as the Deputy General Manager of the Collaborative Manufacturing Division on December 1, 2025.

Note VII: Yeh, Ming-Shih was appointed as the Deputy General Manager of the Components Division on December 1, 2025.

II. Remuneration paid during the most recent fiscal year to directors, supervisors, the general manager, and deputy general managers

(I) Remuneration to directors and independent directors (Individual disclosure of names and remuneration details)

Unit: NT\$ thousands

Job Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 10)		Remuneration received by directors for concurrent service as an employee						Sum of A+B+C+D+E+F+G and ratio to net income (Note 8)		Remuneration received from invested companies other than subsidiaries or the parent company (Note 9)			
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director compensation (C) (Note 3)		Expenses and perquisites (D) (Note 4)				Salary, rewards, and special disbursement (E) (Note 5)		Retirement pay and pension (F)		Employee compensation (G) (Note 6)							
		The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)				
Director	Cheng, Tien-Chong	4,452	4,452	-	-	2,316	2,316	24	24	6,792	6,792	-	-	-	-	-	-	6,792	6,792	3.95%	3.95%	None	
	Chang, I-Sheng	-	-	-	-	772	772	30	30	802	802	7,919	7,919	108	108	620	-	620	9,449	9,449	5.49%		5.49%
	Lee, Cheng-Mo	-	-	-	-	772	772	24	24	796	796	-	-	-	-	-	-	796	796	0.46%	0.46%		
	Aurotek Marketing Consultant Corporation Representative of Institutional Director: Chu, Chun-Long	-	-	-	-	772	772	24	24	796	796	8,135	8,135	108	108	620	-	620	9,659	9,659	5.61%		5.61%

Job Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 10)	Remuneration received by directors for concurrent service as an employee						Sum of A+B+C+D+E+F+G and ratio to net income (Note 8)	Remuneration received from invested companies other than subsidiaries or the parent company (Note 9)				
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director compensation (C) (Note 3)		Expenses and perquisites (D) (Note 4)			Salary, rewards, and special disbursement (E) (Note 5)		Retirement pay and pension (F)		Employee compensation (G) (Note 6)							
		The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)		The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)	The Company	All Consolidated Entities (Note 7)			The Company	All Consolidated Entities (Note 7)		
Independent Director	Huang, Cheng-Tsung	-	-	-	-	772	772	75	75	847	847	-	-	-	-	-	-	847	847	None		
	Chou, Ta-Jen	-	-	-	-	772	772	72	72	844	844	-	-	-	-	-	-	844	844			
	Liu, Kuan-Ting	-	-	-	-	772	772	84	84	856	856	-	-	-	-	-	-	856	856			
	Total	4,452	4,452	-	-	6,948	6,948	333	333	11,733	11,733	16,054	16,054	216	216	1,240	-	1,240	-	29,243	29,243	None

1. Please describe the policy, system, standard, and structure of remuneration to directors and independent directors, and the correlation between duties, risk, and time input with the amount of remuneration:

Pursuant to Article 20 of the Company's Articles of Incorporation, the "Rules Governing the Scope of Responsibilities of Independent Directors," and the evaluation results of the "Measures for Board Performance Evaluation," the remuneration for the Company's independent directors is determined. The proposed remuneration is based on the Company's operational performance and the prevailing remuneration levels in the industry. It is then submitted to the Remuneration Committee for review and subsequently to the Board of Directors for resolution.

2. In addition to the disclosures in the table above, remuneration received by the Company's directors for providing services (e.g., serving as non-employee consultants for the parent company, all companies in the financial report, or reinvested enterprises) during the most recent year: None.

- Note 1: The names of directors shall be listed separately (for institutional shareholders, the name of the institutional shareholder and its representative shall be listed separately), and classified into general directors and independent directors.
- Note 2: Refers to the remuneration of directors for the most recent year (including salaries, duty allowances, severance pay, various bonuses, incentives, etc.).
- Note 3: Refers to the amount of remuneration for directors approved by the Board of Directors for the most recent year.
- Note 4: Refers to the relevant business execution expenses of directors for the most recent year (including travel allowances, special personal expenses, various stipends, and the provision of physical assets such as dormitories and vehicles). If housing, cars, or other means of transportation are provided, or if there are exclusive personal expenditures, the nature and cost of the assets provided, the actual or fair market value of the rent, fuel costs, and other payments must be disclosed. If a driver is provided, please specify the remuneration paid to the driver in a footnote, but it shall not be included in the directors' remuneration.
- Note 5: Refers to the compensation received by directors who concurrently serve as employees (including General Manager, Deputy General Managers, other managers, and staff) during the most recent year, including salaries, duty allowances, severance pay, various bonuses, incentives, travel allowances, special personal expenses, stipends, and physical assets. Salary expenses recognized under IFRS 2 "Share-based Payment," including employee stock options, restricted stock awards (RSA), and participation in cash capital increases for stock subscriptions, shall also be included in the remuneration.
- Note 6: Refers to the employee compensation (including stock and cash) received by directors who concurrently serve as employees. The amount of employee compensation approved by the Board of Directors for the most recent year shall be disclosed. If the amount cannot be estimated, the proposed distribution for this year shall be calculated based on the ratio of the actual distribution last year.
- Note 7: The total amount of various remunerations paid to the Company's directors by all companies in the consolidated report (including the Company) shall be disclosed.
- Note 8: Net income after tax refers to the net income after tax as stated in the parent company only or individual financial reports for the most recent year.
- Note 9: a. This column shall clearly list the amount of remuneration received by directors from reinvested enterprises other than subsidiaries or the parent company (if none, please enter "None").
- b. If a director receives remuneration from reinvested enterprises other than subsidiaries or the parent company, such remuneration shall be included in Column I of the Remuneration Bracket Table, and the column name shall be changed to "Parent Company and All Reinvested Enterprises."
- c. Remuneration refers to the rewards, compensation (including employee and director compensation), and business execution expenses received by the Company's directors while serving as directors, supervisors, or managers of reinvested enterprises other than subsidiaries or the parent company.
- * The content of the remuneration disclosed in this table is different from the concept of "income" under the Income Tax Act. Therefore, the purpose of this table is for information disclosure and not for taxation purposes.

(II) Supervisor remuneration: N/A.

(III) Remunerations to the general manager and deputy general managers (Individual disclosure of names and remuneration details)

Unit: NT\$ thousands

Job Title	Name	Base compensation (A) (Note 2)		Retirement pay and pension (B)		Rewards, and special disbursement (C) (Note 3)		Employee compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remuneration received from invested companies other than subsidiaries or the parent company (Note 7)
		The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company		All Consolidated Entities (Note 5)		The Company	All Consolidated Entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Vice Chairman/ Deputy General Manager	Chang, I-Sheng	3,357	3,357	108	108	4,562	4,562	620	-	620	-	8,647 5.03%	8,647 5.03%	None
General Manager	Chu, Chun-Long	3,906	3,906	108	108	4,229	4,229	620	-	620	-	8,863 5.15%	8,863 5.15%	None
Deputy General Manager	Chen, Yu-Ping	2,020	2,020	107	107	1,681	1,681	310	-	310	-	4,118 2.39%	4,118 2.39%	None
Deputy General Manager (Note I)	Lu, Chun-Hung	540	540	27	27	195	195	120	-	120	-	882 0.51%	882 0.51%	None
Deputy General Manager (Note II)	Ho, Chi-Yin	202	202	9	9	200	200	90	-	90	-	501 0.29%	501 0.29%	None

Job Title	Name	Base compensation (A) (Note 2)		Retirement pay and pension (B)		Rewards, and special disbursement (C) (Note 3)		Employee compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remuneration received from invested companies other than subsidiaries or the parent company (Note 7)
		The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company		All Consolidated Entities (Note 5)		The Company	All Consolidated Entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Deputy General Manager (Note III)	Chien, Ting-Yeh	180	180	9	9	180	180	90	-	90	-	459 0.27%	459 0.27%	None
Deputy General Manager (Note IV)	Yeh, Ming-Shih	180	180	9	9	180	180	90	-	90	-	459 0.27%	459 0.27%	None
Deputy General Manager (Note V)	Shih, Ting-Jui	2,091	2,091	79	79	-	-	-	-	-	-	2,169 1.26%	2,169 1.26%	None
Deputy General Manager (Note VI)	Wong, Shih-Yang	1,616	1,616	79	79	-	-	-	-	-	-	1,694 0.98%	1,694 0.98%	None
Deputy General Manager (Note VII)	Jhan, Da-Li	1,383	1,383	73	73	-	-	-	-	-	-	1,457 0.85%	1,457 0.85%	None

* Regardless of job titles, any individuals holding positions equivalent to the General Manager or Deputy General Manager (e.g., President, Chief Executive Officer, Director, etc.) shall also be disclosed.

Note 1: The names of the General Manager and Deputy General Managers shall be listed separately.

Note 2: Refers to the salaries, duty allowances, and severance pay for the General Manager and Deputy General Managers for the most recent year.

Note 3: Refers to various bonuses, incentives, travel allowances, special personal expenses, stipends, and physical assets (such as dormitories and vehicles) provided to the General Manager and Deputy General Managers for the most recent year. If housing, cars, or other means of transportation are provided, or if there are exclusive personal expenditures, the nature and cost of the assets provided, the actual or fair market value of the rent, fuel costs, and other payments must be disclosed. If a driver is provided, please specify the remuneration paid to the driver in a footnote, but it shall not be included in the remuneration. Salary expenses recognized under IFRS 2 "Share-based Payment," including employee stock options, restricted stock awards (RSA), and participation in cash capital increases for stock subscriptions, shall also be included in the remuneration.

Note 4: Refers to the employee compensation (including stock and cash) for the General Manager and Deputy General Managers approved by the Board of Directors for the most recent year. If the amount cannot be estimated, the proposed distribution for this year shall be calculated based on the ratio of the actual distribution last year.

Note 5: The total amount of various remunerations paid to the Company's General Manager and Deputy General Managers by all companies in the consolidated report (including the Company) shall be disclosed.

Note 6: Net income after tax refers to the net income after tax as stated in the parent company only or individual financial reports for the most recent year.

Note 7: a. This column shall clearly list the amount of remuneration received by the General Manager and Deputy General Managers from reinvested enterprises other than subsidiaries or the parent company (if none, please enter "None").

b. If the General Manager or a Deputy General Manager receives remuneration from reinvested enterprises other than subsidiaries or the parent company, such remuneration shall be included in Column E of the Remuneration Bracket Table, and the column name shall be changed to "Parent Company and All Reinvested Enterprises."

c. Remuneration refers to the rewards, compensation (including employee, director, and supervisor compensation), and business execution expenses received by the Company's General Manager or Deputy General Managers while serving as directors, supervisors, or managers of reinvested enterprises other than subsidiaries or the parent company.

* The content of the remuneration disclosed in this table is different from the concept of "income" under the Income Tax Act. Therefore, the purpose of this table is for information disclosure and not for taxation purposes.

Note I: Lu, Chun-Hung was appointed as the Deputy General Manager of the Equipment Division on October 1, 2025.

Note II: Ho, Chi-Yin was appointed as the Deputy General Manager of the Robotics Business Division on November 10, 2025.

Note III: Chien, Ting-Yeh was appointed as the Deputy General Manager of the Collaborative Manufacturing Division on December 1, 2025.

Note IV: Yeh, Ming-Shih was appointed as the Deputy General Manager of the Components Division on December 1, 2025.

Note V: Shih, Ting-Jui was appointed as the Deputy General Manager of the Equipment Division on May 8, 2023, and resigned on September 22, 2025.

Note VI: Wong, Shih-Yang was appointed as the Deputy General Manager of the Components Division on November 11, 2024, and resigned on September 22, 2025.

Note VII: Jhan, Da-Li was appointed as the Deputy General Manager of the Robotics Business Division on January 1, 2025, and resigned on September 12, 2025.

(IV) Remuneration for the top five highest-paid executives in the company (Individual disclosure of names and remuneration details)
(Note 1)

Unit: NT\$ thousands

Job Title	Name	Base compensation (A) (Note 2)		Retirement pay and pension (B)		Rewards, and special disbursement (C) (Note 3)		Employee compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remuneration received from invested companies other than subsidiaries or the parent company (Note 7)
		The Company	All Consolidated Entities (Note 5)	The Company	All Consolidated Entities (Note 5)	The Company	All Consolidated Entities (Note 5)	The Company		All Consolidated Entities (Note 5)		The Company	All Consolidated Entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
General Manager	Chu, Chun-Long	3,906	3,906	108	108	4,229	4,229	620	-	620	-	8,863 5.15%	8,863 5.15%	None
Vice Chairman/ Deputy General Manager	Chang, I-Sheng	3,357	3,357	108	108	4,562	4,562	620	-	620	-	8,647 5.03%	8,647 5.03%	None
Deputy General Manager	Chen, Yu-Ping	2,020	2,020	107	107	1,681	1,681	310	-	310	-	4,118 2.39%	4,118 2.39%	None
Deputy General Manager (Note I)	Shih, Ting-Jui	2,091	2,091	79	79	-	-	-	-	-	-	2,169 1.26%	2,169 1.26%	None
Deputy General Manager (Note II)	Wong, Shih-Yang	1,616	1,616	79	79	-	-	-	-	-	-	1,694 0.98%	1,694 0.98%	None

Note 1: The term "five highest compensated executives" refers to the Company's managers. The criteria for identifying "managers" are based on the scope defined by the former Securities and Futures Commission of the Ministry of Finance in its ruling (Letter Tai-Cai-Zheng-San-Zi No. 0920001301) dated March 27, 2003. The determination of the "five highest compensated" is based on the sum of salaries, retirement pensions, bonuses, special allowances, and employee compensation (i.e., the total of items A+B+C+D) received by the managers from all companies in the consolidated financial report. The top five individuals are identified after ranking these totals. If a director concurrently serves as any of the aforementioned executives, they must be listed in both this table and Table 1-1.

Note 2: Refers to the salaries, duty allowances, and severance pay for the five highest compensated executives for the most recent year.

Note 3: Refers to various bonuses, incentives, travel allowances, special personal expenses, stipends, and physical assets (such as dormitories and vehicles) provided to the five highest compensated executives for the most recent year. If housing, cars, or other means of transportation are provided, or if there are exclusive personal expenditures, the nature and cost of the assets provided, the actual or fair market value of the rent, fuel costs, and other payments must be disclosed. If a driver is provided, please specify the remuneration paid to the driver in a footnote, but it shall not be included in the remuneration. Salary expenses recognized under IFRS 2 "Share-based Payment," including employee stock options, restricted stock awards (RSA), and participation in cash capital increases for stock subscriptions, shall also be included in the remuneration.

Note 4: Refers to the employee compensation (including stock and cash) for the five highest compensated executives approved by the Board of Directors for the most recent year. If the amount cannot be estimated, the proposed distribution for this year shall be calculated based on the ratio of the actual distribution last year.

Note 5: The total amount of various remunerations paid to the Company's five highest compensated executives by all companies in the consolidated report (including the Company) shall be disclosed.

Note 6: Net income after tax refers to the net income after tax as stated in the parent company only or individual financial reports for the most recent year.

Note 7: a. This column shall clearly list the amount of remuneration received by the five highest compensated executives from reinvested enterprises other than subsidiaries or the parent company (if none, please enter "None").

b. Remuneration refers to the rewards, compensation (including employee, director, and supervisor compensation), and business execution expenses received by the Company's five highest compensated executives while serving as directors, supervisors, or managers of reinvested enterprises other than subsidiaries or the parent company.

* The content of the remuneration disclosed in this table is different from the concept of "income" under the Income Tax Act. Therefore, the purpose of this table is for information disclosure and not for taxation purposes.

Note I: Shih, Ting-Jui was appointed as the Deputy General Manager of the Equipment Division on May 8, 2023, and resigned on September 22, 2025.

Note II: Wong, Shih-Yang was appointed as the Deputy General Manager of the Components Division on November 11, 2024, and resigned on September 22, 2025.

(V) Names and Distributions of Employee Compensation to Managerial Officers

December 31, 2025

	Job Title (Note 1)	Name (Note 1)	Amount in stock	Amount in cash	Total	Ratio to net income (%)
Managerial officers	Vice Chairman/ Deputy General Manager	Chang, I-Sheng	0	2,850,000 (Note V)	2,850,000 (Note V)	1.66% (Note V)
	General Manager	Chu, Chun-Long				
	Chief Financial Officer / Deputy General Manager	Chen, Yu-Ping				
	Deputy General Manager (Note I)	Lu, Chun-Hung				
	Deputy General Manager (Note II)	Ho, Chi-Yin				
	Deputy General Manager (Note III)	Chien, Ting-Yeh				
	Deputy General Manager (Note IV)	Yeh, Ming-Shih				
	Assistant Manager	Chen, Wen-Chin				
	Chief Accounting Officer / Corporate Governance Officer	Wang, Shu-Hua				
	Assistant Manager	Jhou, Jheng-Sian				

Note 1: Individual names and job titles shall be disclosed; however, the distribution of profit-sharing may be disclosed on an aggregate basis.

Note 2: Refers to the amount of employee compensation (including stock and cash) for managers approved by the Board of Directors for the most recent year. If the amount cannot be estimated, the proposed distribution for this year shall be calculated based on the ratio of the actual distribution last year. Net income after tax refers to the net income after tax for the most recent year; for those who have adopted IFRSs, net income after tax refers to the net income after tax as stated in the parent company only or individual financial reports for the most recent year.

Note 3: The scope of "managers," pursuant to the Ruling (Letter Tai-Cai-Zheng-San-Zi No. 0920001301) dated March 27, 2003, is as follows:

- (1) General Manager and those of equivalent rank
- (2) Deputy General Managers and those of equivalent rank
- (3) Assistant Managers and those of equivalent rank
- (4) Chief Financial Officer
- (5) Chief Accounting Officer
- (6) Other persons authorized to manage the Company's affairs and possessing signing authority

Note 4: If Directors, the General Manager, or Deputy General Managers receive employee compensation (including stock and cash), in addition to the remuneration disclosure in Table 1-2, this table must also be completed.

Note I: Lu, Chun-Hung was appointed as the Deputy General Manager of the Equipment Division on October 1, 2025.

Note II: Ho, Chi-Yin was appointed as the Deputy General Manager of the Robotics Business Division on November 10, 2025.

Note III: Chien, Ting-Yeh was appointed as the Deputy General Manager of the Collaborative Manufacturing Division on December 1, 2025.

Note IV: Yeh, Ming-Shih was appointed as the Deputy General Manager of the Components Division on December 1, 2025.

Note V: The compensation for directors and employees for the year 2025 represents the proposed amounts and does not reflect the actual distribution amounts.

(VI) Describe separately the analysis of total remunerations paid to the Company's directors, supervisors, general manager, and deputy general managers, etc. for the past two years by the Company and all companies in the consolidated report as a percentage of the net income after tax, and describe the correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and management performance and future risks.

1、Ratio of total remuneration paid to directors, the general manager, and deputy general managers of the company and all companies in the consolidated financial statements to the net income after tax of the parent company or individual financial reports for the most recent two years:

Item Job Title	Ratio of total remuneration to net income after tax			
	2025		2024	
	The Company (%)	All Consolidated Entities (%)	The Company (%)	All Consolidated Entities (%)
Director	16.99	16.99	13.41	14.22
General Manager and Deputy General Manager	17.00	17.00	10.69	11.49

Note I: Net income attributable to owners of the parent for 2025 was NT\$172,069 thousand.

Note II: Net income attributable to owners of the parent for 2024 was NT\$174,876 thousand

2、The correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and management performance and future risks :

- (1) The Company has specified in Article 23 of the Articles of Incorporation that if the Company has profits in the fiscal year, the Company shall distribute no less than 5% of such profits to employees and no more than 5% to Directors as their remuneration. The amount of such allocation shall be reviewed by the Remuneration Committee, and then submitted to the Board of Directors for discussion and approval before being released, and shall be reported to the regular shareholders' meeting。
- (2) The Company's procedures for determining the remuneration of directors, the president, and vice presidents use the "Remuneration Committee Charter," "Rules

for Board of Directors Performance Assessments," and "Director and Managerial Officer Remuneration Payment Guidelines" as the basis of evaluation. For the remuneration of directors, besides referring to results of director performance evaluations (familiarity with the goals and missions of the company, awareness of the duties of a director, participation in the operation of the company, management of internal relationship and communication, the director's professionalism and continuing education, and internal control), the remuneration for Directors shall be proposed by the Remuneration Committee based on the degree of their involvement in the Company's operation and value of contribution in accordance with Article 20 of the Company's Articles of Incorporation and Paragraph 1, Article 3 of the "Director and Managerial Officer Remuneration Payment Guidelines". The Remuneration Committee links the reasonableness and fairness of performance risks to remuneration, and proposes recommendations after taking into account the Company's business performance and the general pay levels in the industry, which are then submitted to the Board of Directors for resolution. Performance evaluation and remuneration for managerial officers like the president and vice presidents, follow the Company's "Director and Managerial Officer Remuneration Payment Guidelines". The evaluation criteria include the absence of any moral risk incident or any other incident that might have a negative impact on the Company's image or reputation, or inadequate internal management or personnel fraud. Evaluation and remuneration shall also take into account the general pay levels in the industry, individual performance evaluation results, the time invested by an individual and his/her responsibilities, the extent of goal achievement, performance in other positions, and remuneration paid to employees in similar positions in recent years. Other factors include the reasonableness of the correlation between an individual's performance and the Company's business results and future risk exposures with respect to the achievement of short- and long-term business targets and the company's financial position. The content and reasonableness of the remuneration are reviewed by the Remuneration Committee and submitted to the Board for discussion and approval. The remuneration system is reviewed in a timely manner depending on the operational status and relevant laws and regulations, so as to achieve a balance between the Company's sustainable operation and risk control.

- (3) The Company's remuneration policy considers the Company's current financial status, operating results and future capital utilization needs for overall planning. Future risk assessment is also included in the scope of consideration to minimize the possibility of risk occurrence. As of the annual report publication date, there are no existing matters that will cause the Company to potentially bear any responsibility, obligation or liability in the future.

III. Implementation of corporate governance

(I) Board of Directors:

1、The 16th Board of Directors consists of seven members, with a term of office from June 9, 2023, to June 8, 2026.

2、In 2025, the Board of Directors held 7 meetings **【A】**. The attendance of directors is as follows:

Job Title	Name	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remark
Chairman	Cheng, Tien-Chong	7	0	100%	Re-elected on June 9, 2023
Vice Chairman/ Deputy General Manager	Chang, I-Sheng	7	0	100%	Re-elected as Director and newly appointed as Vice Chairman on June 9, 2023
Director	Lee, Cheng-Mo	7	0	100%	Re-elected on June 9, 2023
Director	Aurotek Marketing Consultant Corporation Representative of Institutional Director: Chu, Chun-Long	7	0	100%	Newly elected on June 9, 2023 (Change of Representative of Institutional Director)
Independent Director	Huang, Cheng-Tsung	6	1	86%	Re-elected on June 9, 2023
Independent Director	Chou, Ta-Jen	6	1	86%	Newly elected on June 9, 2023
Independent Director	Liu, Kuan-Ting	7	0	100%	Newly elected on June 9, 2023

Note 1: Where a director or supervisor is an institutional entity, the name of the institutional shareholder and its representative shall be disclosed.

Note 2: (1) If a director or supervisor resigns before the end of the fiscal year, the date of resignation shall be indicated in the remark's column. The actual attendance (or presence) rate (%) shall be calculated based on the number of board meetings held during their tenure and their actual attendance (or presence).

(2) If a re-election of directors or supervisors occurs before the end of the fiscal year, both the new and outgoing directors or supervisors shall be listed. The remarks column shall specify whether the director or supervisor is "outgoing," "newly elected," or "re-elected," along with the date of the re-election. The actual attendance (or presence) rate (%) shall be calculated based on the number of board meetings held during their tenure and their actual attendance (or presence).

3 · Other information required to be disclosed:

(1) If any of the following circumstances exist, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:

① Any matter under Article 14-3 of the Securities and Exchange Act: The Company has established the Audit Committee which is not subject to the provisions of Article 14-3 of the Securities and Exchange Act. Please refer to Chapter 2. Corporate Governance Report - III. Implementation of corporate governance - (II) Operation of the Audit Committee.

② In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: No such incident occurred.

(2) The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted:

Term and date	Agenda	Name of recused director
9th meeting of the 16th Board of Directors 2025.03.11	Salary adjustment for the Chairman and Managers for the 2025 fiscal year.	Cheng, Tien-Chong, Chang, I-Sheng, Aurotek Marketing Consultant Corporation (Chu, Chun-Long)
11th meeting of the 16th Board of Directors 2025.08.07	Distribution of 2024 remuneration to directors and employees.	Cheng, Tien-Chong, Chang, I-Sheng, Lee, Cheng-Mo, Aurotek Marketing Consultant Corporation (Chu, Chun-Long)
	Adjustment of the position and compensation for the Vice Chairman.	Chang, I-Sheng
<p>Reason for recusal: The directors recused themselves from the proposals above where they had a conflict of interest in accordance with Article 15 of the Company's "Rules of Procedure for Board of Directors' Meetings".</p> <p>Participation in voting: Directors with conflict of interest excused recused themselves in accordance with the law. The proposals were approved as proposed after the Chairman or the acting Chairman consulted with all attending remaining directors.</p>		

(3) Publicly listed companies are required to disclose information regarding the Board of Directors' self-evaluations (or peer evaluations), including evaluation cycles and periods, scope, methods, and content. The implementation of the Company's Board of Directors performance evaluations is as follows:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Average Score
Once a year	2025.01.01-2025.12.31	Overall Board of Directors	Conducted by the execution unit.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Improvement of the quality of the Board of Directors' decision making. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control. 	4.65
Once a year	2025.01.01-2025.12.31	Individual board members	The board members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Understanding of Company goals and missions. 2. Understanding of the director's duties and responsibilities. 3. Participation in the Company's operation. 4. Internal relation maintenance and communications. 5. Director's professionalism and continuing training. 6. Internal control. 	4.77
Once a year	2025.01.01-2025.12.31	Overall Audit Committee	Conducted by the execution unit. / The committee members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Audit Committee's duties and responsibilities. 3. Improvement of the quality of the Audit Committee's decision making. 4. Composition and member appointment of the Audit Committee. 5. Internal control. 	4.74

Once a year	2025.01.01-2025.12.31	Overall Remuneration Committee	Conducted by the execution unit. / The committee members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of the Remuneration Committee's duties and responsibilities. 3. Improvement of the quality of the Remuneration Committee's decision making. 4. Composition and member appointment of the Remuneration Committee. 	4.48
Once a year	2025.01.01-2025.12.31	Overall Sustainable Development Committee	Conducted by the execution unit. / The committee members conducted the self-evaluation.	<ol style="list-style-type: none"> 1. Participation in the operation of the company. 2. Understanding of Sustainable 3. Development Committee's duties and responsibilities. 4. Improvement of the quality of the Sustainable Development 5. Committee's decision making. 6. Composition and member appointment of the Sustainable 7. Development Committee. 	4.92
<p>The 2025 performance evaluation results (all metrics scored out of 5) indicate that the Board of Directors and functional committees are functioning effectively. Overall, the evaluation results reflect positive feedback from members across all assessment dimensions. This performance evaluation report was submitted to the Board of Directors on March 10, 2026, to serve as a basis for ongoing review and improvement. Based on these results, the Company will continue to strengthen the functions of the Board and its committees, with a focused effort on deepening internal controls to enhance corporate governance effectiveness.</p>					

- (4) Evaluation of the goals and implementation status for strengthening the functions of the board of directors in the current and recent years:
- A. In addition to providing relevant laws and regulations to directors whenever necessary, the Company shall report its current business status at the time of the board meeting and prepare related information and assign personnel for directors' inquiry.
 - B. The Company proactively provides information on various continuing

education courses and encourages directors to participate in corporate governance programs or regulatory compliance seminars held by competent authorities to strengthen the professional functions of board members.

- C. To enhance information transparency, the Company has strengthened the disclosure of financial, shareholder services, corporate governance, and sustainable development information.

(II) Operation of the Audit Committee

1. Professional qualifications and experience of Independent Directors:

The Company has established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, which is composed of all independent directors. Please refer to Chapter 2. Corporate Governance Report - I. Information on directors, supervisors, the general manager, and deputy general managers, assistant managers, and heads of departments and branch offices - (I) Information on directors.

2. Key tasks:

The Audit Committee of the Company is composed of all independent directors and holds regular quarterly meetings. Its purpose is to assist the Board of Directors in enhancing corporate governance performance. Within its scope of authority, the Committee may request managers of relevant departments, internal auditors, certified public accountants, legal advisors, or other personnel to attend meetings and provide necessary information.

The scope of responsibilities is as follows:

- (1) Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Assessment of the effectiveness of the internal control system.
- (3) Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
- (4) Matters in which a director has a personal interest.
- (5) Material asset or derivatives transactions.
- (6) Material monetary loans, endorsements, or provision of guarantees.
- (7) The offering, issuance, or private placement of any equity-type securities.
- (8) The appointment, discharge, or remuneration of an external auditor.
- (9) The appointment or discharge of a financial, accounting, or internal audit supervisor.
- (10) Annual financial reports.

(11) Other material matters as stipulated by the Company or the competent authorities.

3. The 2nd Audit Committee consists of three members, with a term of office from June 9, 2023, to June 8, 2026.

4. In 2025, the Audit Committee held 4 meetings **【A】**. The attendance of independent directors is as follows:

Job Title	Name	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remark
Convener (Independent Director)	Huang, Cheng-Tsung	4	0	100%	Re-elected on June 9, 2023
Committee Member (Independent Director)	Chou, Ta-Jen	4	0	100%	Newly elected on June 9, 2023
Committee Member (Independent Director)	Liu, Kuan-Ting	4	0	100%	Newly elected on June 9, 2023

Note 1: If an independent director resigns before the end of the fiscal year, the date of resignation shall be indicated in the remark's column. The actual attendance rate (%) shall be calculated based on the number of Audit Committee meetings held during their tenure and their actual attendance.

Note 2: If a re-election of independent directors occurs before the end of the fiscal year, both the new and outgoing independent directors shall be listed. The remarks column shall specify whether the independent director is "outgoing," "newly elected," or "re-elected," along with the date of the re-election. The actual attendance rate (%) shall be calculated based on the number of Audit Committee meetings held during their tenure and their actual attendance.

5. Other information required to be disclosed:

(1) If any of the following circumstances exist, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

① Any matters under Article 14-5 of the Securities and Exchange Act:

Term and date	Agenda
8th meeting of the 2nd Audit Committee 2025.03.11	1. Business plan and operational goals for the 2025 fiscal year. 2. 2024 Business Report, Parent Company Only Financial Statements, and Consolidated Financial Statements. 3. Distribution of 2024 remuneration to directors. 4. 2024 profit distribution proposal.

Term and date	Agenda
	<ol style="list-style-type: none"> 5. 2024 cash dividend distribution proposal. 6. Change of the Company's Certifying Public Accountants. 7. Periodic assessment of the independence and suitability of the Certifying Public Accountants (including Audit Quality Indicators, AQI). 8. Review of audit fees for the Certifying Public Accountants. 9. Amendment to the "Charter of the Audit Committee." 10. Amendments to the "Articles of Incorporation" and the "Salary Management Regulations" within the payroll cycle of the internal control system. 11. Assessment of the effectiveness of the 2024 internal control system and the "Internal Control System Statement."
<p>9th meeting of the 2nd Audit Committee 2025.05.08</p>	<ol style="list-style-type: none"> 1. Adoption of the Consolidated Financial Statements for the first quarter of 2025. 2. Review of transactions with related parties regarding the purchase or sale of goods, and the provision of labor or technical services, where the estimated annual transaction amount reaches 5% of the Company's most recent consolidated total assets or net operating revenue. 3. Review of the proposed acquisition of securities of Bybot (Shenzhen) CO., LTD. by the Company's subsidiary, Aurotek (Shanghai) Inc.
<p>10th meeting of the 2nd Audit Committee 2025.08.07</p>	<ol style="list-style-type: none"> 1. Adoption of the Consolidated Financial Statements for the second quarter of 2025. 2. Review of the application for the renewal of credit facilities with E.SUN Bank. 3. Review of the application for the renewal of credit facilities with First Commercial Bank. 4. Review of the application for a new financing facility with Taipei Fubon Bank. 5. Review of the application for the renewal of credit facilities with Chang Hwa Bank.
<p>11th meeting of the 2nd Audit Committee 2025.11.06</p>	<ol style="list-style-type: none"> 1. Review of the 2026 Business Plan. 2. Adoption of the Consolidated Financial Statements for the third quarter of 2025. 3. Review of the proposed acquisition of securities of ShenZhen IntelliDrive HubCreative Technology Co.,Ltd. by the Company's subsidiary, Aurotek (Shanghai) Inc.

Term and date	Agenda
	4. Review of the application for the renewal of credit facilities with Taiwan Cooperative Bank. 5. Review of the application for the renewal of credit facilities with Cathay United Bank. 6. Review of the application for the renewal of credit facilities with Taiwan Business Bank. 7. Review of the 2026 Internal Audit Plan. 8. Amendment to the "Procedures for Self-Assessment of Internal Control System" of the Company.
<p>Content of objections, reserved comments or major suggestions made by Independent Directors: None.</p> <p>Resolutions of the Audit Committee: Passed as proposed by all attending members without objection after consultation by the Chairman.</p> <p>The Company's response to the Audit Committee's opinions: Implemented in accordance with the resolutions.</p>	

② Besides the matters above, other resolutions adopted with the approval of two-thirds or more of all Directors, without having been approved by the Audit Committee: No such incident occurred.

(2) Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted: No such incident occurred.

(3) Communication between Independent Directors and the Chief Internal Auditor and CPAs (must include material matters of communication, methods, results relating to the Company's financial reports and business conditions):

① Communication between independent directors and the Chief Internal Auditor:

The communication between the Company's independent directors and the Chief Internal Auditor is effective and consistent. In addition to the Chief Internal Auditor's regular operational reports to the Audit Committee, at least two dedicated independent seminars are held annually, during which no general directors or management personnel are present. Furthermore, in the event of material anomalies or risk-related matters, the internal audit supervisor may convene meetings as needed to facilitate timely communication with the independent directors. A summary of the communication sessions in 2025 is as follows:

Date	Communication method	Communication subject	Recommendations and results
2025.03.11	Meeting	<ol style="list-style-type: none"> 1. Execution progress of the annual internal audit plan. 2. Briefing on audit findings and the results of subsequent improvements. 3. Assessment of the effectiveness of the 2024 internal control system and the "Internal Control System Statement." 4. Other matters for discussion or instructions. 	Independent Directors had no opinions and suggestions.
2025.03.11	Audit Committee	<ol style="list-style-type: none"> 1. Internal audit reports. 2. Assessment of the effectiveness of the 2024 internal control system and the "Internal Control System Statement." 	Independent Directors had no opinions and suggestions.
2025.05.08	Audit Committee	<ol style="list-style-type: none"> 1. Internal audit reports. 	Independent Directors had no opinions and suggestions.
2025.08.07	Audit Committee	<ol style="list-style-type: none"> 1. Internal audit reports. 	Independent Directors had no opinions and suggestions.
2025.11.06	Meeting	<ol style="list-style-type: none"> 1. Completion of audit working papers and reports according to the annual plan. 2. Initiation of the 2025 internal control self-assessment process. 	Independent Directors had no opinions and suggestions.
2025.11.06	Audit Committee	<ol style="list-style-type: none"> 1. Internal audit reports. 2. Review of the 2026 Internal Audit Plan of the Company. 3. Review of the "Procedures for Self-Assessment of Internal Control System" of the Company. 	Independent Directors had no opinions and suggestions.

② Communication between independent directors and the CPAs:

The communication between the Company's independent directors and the CPAs is effective and consistent, with at least two dedicated meetings held annually. These communication sessions are conducted without the presence of general directors or management personnel. During these sessions, the CPAs provide in-depth explanations and exchange views regarding the audit scope, audit methodology, and audit results. A summary of the communication sessions in 2025 is as follows:

Date	Communication method	Communication subject	Independent Directors' Opinions
2025.03.11	Meeting	Audit scope, audit results, financial analysis, and recent regulatory updates.	Independent Directors had no opinions and suggestions.
2025.11.06	Meeting	Audit scope, audit results, independence of the CPAs, financial analysis, and recent regulatory updates.	Independent Directors had no opinions and suggestions.

(III) Corporate governance implementation status and deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons:

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
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?	V		In order to establish a good corporate governance system, the Company's Board of Directors has approved the "Corporate Governance Best Practice Principles" on March 23, 2015. The Principles have since been amended according to the laws and regulations, as well as the operational needs of the Company. The latest version of the Principles is disclosed on the Market Observation Post System (MOPS) and the Company's website for download by the public and reference. (https://aurotek.com/investors/corporate-governance/company-policies/)	No difference.
II. Shareholding structure & shareholders' rights (I) Does the company have Internal operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures	V		(I) The Company, in addition to its stock affairs agency, has established an internal Investor Relations (IR) team and a spokesperson system to serve as bridges for communication with shareholders. These units are specifically responsible for handling shareholders' suggestions, inquiries, disputes, and litigation matters, ensuring they are addressed properly and responded to in a timely manner.	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
been implemented accordingly?			Furthermore, the Company strictly adheres to the principle of fairness in information disclosure. All material information and financial data are released through the Market Observation Post System (MOPS) to ensure that all shareholders have equal access to accurate information, thereby safeguarding their rights and interests.	
(II) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		(II) The Company has established a robust equity monitoring mechanism to periodically track and report changes in the shareholdings of directors, supervisors, and major shareholders on a monthly basis, in accordance with regulations. Simultaneously, the Company actively identifies the major shareholders with actual control over the Company and their ultimate controllers. Detailed information regarding the top ten shareholders is fully disclosed in the annual report to ensure transparency in the Company's shareholding structure and the stability of its management rights.	No difference.
(III) Has the Company built and implemented a risk management system and a firewall between the	V		(III) In terms of the supervision and management of its subsidiaries, the Company has established comprehensive internal regulations—including the "Corporate Social Responsibility Best Practice Principles," "Procedures for Lending Funds to Others,"	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
Company and its affiliates?			<p>"Procedures for Endorsement and Guarantee," "Procedures for Acquisition or Disposal of Assets," and "Operating Procedures for Financial and Business Matters Between Affiliated Companies"—in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," the "Regulations Governing the Establishment of Internal Control Systems by Public Companies," and other relevant regulations.</p> <p>Through the internal control system and the annual audit plan, the Company clearly delineates the duties and responsibilities between itself and its subsidiaries. Appropriate firewalls have been established based on risk assessments to effectively implement supervisory and regulatory mechanisms.</p>	
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		<p>(IV) In addition to complying with the Securities and Exchange Act, the Company's employees, managers, and directors are subject to internal regulations such as the "Procedures for Handling Material Inside Information and Prevention of Insider Trading" and the "Ethical Corporate Management Best Practice Principles." These regulations explicitly prohibit personnel from buying or selling the Company's securities or non-equity corporate bonds, either in their own name or through others, upon</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>becoming aware of material information, during the period after the information becomes precise and before it is disclosed, or within 18 hours after its disclosure.</p> <p>Furthermore, the Company has implemented a "Trading Blackout Period" policy: buying or selling Company stock is strictly prohibited within 30 days prior to the announcement of the annual financial statements and within 15 days prior to the announcement of quarterly financial statements. In addition to periodically disclosing implementation status on the corporate website, the Company continues to strengthen its promotion of ethical management to eliminate improper trading activities.</p>	
<p>III. Composition and responsibilities of the Board of Directors</p> <p>(I) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?</p>	V		<p>(I) The Company has established in Article 20 of its "Corporate Governance Best Practice Principles" that the composition of the Board of Directors shall consider diversity. An appropriate diversity policy has been formulated based on the Company's operations, business type, and development needs, which includes, but is not limited to, standards in the following two</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit	V		<p>major dimensions:</p> <ol style="list-style-type: none"> 1. Basic attributes and values: Gender, age, nationality, and cultural background, etc., among which at least one seat shall be held by a director of a different gender. 2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry expertise, finance, marketing, or technology), professional skills, and industry experience, etc. <p>The management objectives for diversity have all been achieved. For specific details and achievement status, please refer to Chapter 2. Corporate Governance Report - I. Information on directors, supervisors, the general manager, and deputy general managers, assistant managers, and heads of departments and branch offices - (I) Information on directors - 5. Diversity and Independence of the Board of Directors.</p> <p>(II) In addition to the mandatory Remuneration Committee and Audit Committee required by law, the Company has proactively strengthened its governance depth through the following:</p> <ol style="list-style-type: none"> 1. Sustainability Committee: To implement the concept of sustainable operations and improve the Company's 	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
committee?			<p>management system in the three major areas of Environmental, Social, and Governance (ESG) to achieve sustainable development goals, the Company established the "Sustainability Committee" under the Board of Directors on November 8, 2024. This committee is responsible for promoting ESG strategies and monitoring environmental impacts. Please refer to Chapter 2. Corporate Governance Report - III. Implementation of corporate governance - (V) The state of the Company's promotion of sustainable development, any deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation.</p> <p>2. Nominating Committee: To strengthen the functions of the Board and enhance management mechanisms, the Board of Directors approved the establishment of the "Nominating Committee" on November 6, 2025. This committee is responsible for the selection and reappointment evaluation of directors and senior executives, ensuring the suitability of the leadership team</p>	

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
(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	V		<p>and the robustness of succession planning. Please refer to Chapter 2. Corporate Governance Report - III.</p> <p>Implementation of corporate governance - (IV) The composition and operation of Remuneration Committee or Nominating Committee - 2 · Composition, duties, and operations of the Nominating Committee.</p> <p>(III) The Company's Board of Directors approved the establishment of the "Rules for Performance Evaluation of the Board of Directors and Functional Committees" on August 8, 2018. Performance evaluations for the Board as a whole, individual board members, and functional committees are executed annually. These evaluations may be conducted through internal self-assessments by the Board, individual self-assessments, peer assessments, or other appropriate methods. The performance evaluation of the Board covers the following five major dimensions:</p> <ol style="list-style-type: none"> 1. Degree of participation in Company operations. 2. Enhancement of the quality of Board decision-making. 3. Composition and structure of the Board. 4. Election and continuing education of directors. 	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
nomination and additional office terms?			<p>5. Internal control.</p> <p>Upon the conclusion of each fiscal year, relevant executive units conduct performance evaluations of the Board as a whole. The results serve as a primary reference for the future selection or nomination of directors and the determination of individual directors' compensation.</p> <p>In early 2026, the Company completed the internal self-assessments for the Board as a whole, individual board members, functional committees, and individual members of functional committees for the 2025 fiscal year. The evaluation results were reported to the Board of Directors on March 10, 2026. For the results of various assessments, please refer to Chapter 2. Corporate Governance Report - III. Implementation of corporate governance - (I) Board of Directors: Implementation of the Board and Functional Committee Self-Evaluations.</p>	
(IV) Does the company regularly evaluate the independence of CPAs?	V		<p>(IV) The Company's certified public accounting firm is PwC Taiwan. The firm's independence policy requires all employees to complete an annual statement of compliance with independence and risk management policies. Additionally, a self-check for potential violations must be conducted prior to accepting any</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>engagement. Furthermore, the Company has established independence assessment items referencing Article 47 of the Certified Public Accountant Act and the Bulletin of Norms of Professional Ethics for Certified Public Accountants No. 10, "Integrity, Objectivity, and Independence."</p> <p>The Company's Audit Committee evaluates the independence and suitability of the CPAs annually and submits the results to the Board of Directors. The most recent assessment was approved by the Audit Committee on March 10, 2026, subsequently approved by the Board of Directors, and the CPAs' independence statement was obtained. The assessment items for CPA independence are as follows:</p> <ol style="list-style-type: none"> 1. To enhance the audit quality of financial statements, the Company regularly evaluates the independence and suitability of its CPAs by considering the five dimensions of Audit Quality Indicators (AQI): professionalism, independence, quality control, supervision, and innovation. The assessment process covers information at both the "Firm level" and the "Engagement level," referencing industry averages to objectively evaluate the audit quality of 	

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons															
	Yes	No	Summary description																
			<p>the engagement team.</p> <p>2. Upon reviewing the Audit Quality Indicators (AQI) provided by PwC Taiwan, the CPAs, Wang, Sung-Tse and Shu-Fen, demonstrated stable performance across all indicators in compliance with regulations.</p> <p>3. Evaluation criteria for CPA independence and suitability:</p> <table border="1"> <thead> <tr> <th>Assessment Item</th> <th>Assessment Results</th> <th>Compliance with Independence & Suitability</th> </tr> </thead> <tbody> <tr> <td colspan="3">Dimension 1: Professionalism</td> </tr> <tr> <td>1. Audit Experience: Whether senior audit personnel possess sufficient audit experience to perform audit work.</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>2. Training Hours: Whether CPAs and senior audit personnel receive sufficient annual professional training to continuously acquire professional knowledge and skills.</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>3. Turnover Rate: Whether the firm maintains sufficient and experienced</td> <td>Yes</td> <td>Yes</td> </tr> </tbody> </table>	Assessment Item	Assessment Results	Compliance with Independence & Suitability	Dimension 1: Professionalism			1. Audit Experience: Whether senior audit personnel possess sufficient audit experience to perform audit work.	Yes	Yes	2. Training Hours: Whether CPAs and senior audit personnel receive sufficient annual professional training to continuously acquire professional knowledge and skills.	Yes	Yes	3. Turnover Rate: Whether the firm maintains sufficient and experienced	Yes	Yes	
Assessment Item	Assessment Results	Compliance with Independence & Suitability																	
Dimension 1: Professionalism																			
1. Audit Experience: Whether senior audit personnel possess sufficient audit experience to perform audit work.	Yes	Yes																	
2. Training Hours: Whether CPAs and senior audit personnel receive sufficient annual professional training to continuously acquire professional knowledge and skills.	Yes	Yes																	
3. Turnover Rate: Whether the firm maintains sufficient and experienced	Yes	Yes																	

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			human resources.	
			4. Professional Support: Whether the firm has sufficient professional personnel to support the audit team.	Yes Yes
			Dimension 2: Quality Control	
			1. CPA Workload: Whether the CPAs' workload is excessive.	No Yes
			2. Audit Engagement: Whether the audit team members' engagement at each audit stage is appropriate.	Yes Yes
			3. EQCR Review: Whether the Engagement Quality Control Review (EQCR) CPA spends sufficient hours performing the audit case review.	Yes Yes
			4. Quality Control Support: Whether the firm possesses sufficient quality control manpower to support the audit team.	Yes Yes
			Dimension 3: Independence	
			1. Non-Audit Service Fees: Whether the CPAs provide non-audit services	No Yes

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			to the Company that may directly affect the audit work.	
			2. Client Familiarity: Whether the negative impact of the CPAs' familiarity with the Company outweighs the positive impact.	No Yes
			Dimension 4: Supervision	
			External Inspection Deficiencies and Sanctions: Whether the firm's quality control and audit cases are executed in accordance with relevant laws and standards.	Yes Yes
			Dimension 5: Innovation	
			Innovative Planning or Initiatives: Whether the firm possesses innovative capabilities, specific plans, and active implementation to enhance audit efficiency and ensure audit quality.	Yes Yes
IV. Does the TWSE/TPEX listed company have in place an	V		Upholding the core values of integrity and sustainable development, the Company is committed to building a transparent and professional	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility for 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 shareholders' meetings as required by law, and compiling minutes of board meetings and shareholders' meetings)?			<p>governance system. To ensure the operational efficiency of the Board of Directors and safeguard shareholder rights, the Board approved the appointment of the Chief Accounting Officer, Wang, Shu-Hua, as the Corporate Governance Officer on December 16, 2024. As the highest-ranking executive responsible for corporate governance affairs, he is supported by the Stock Affairs unit, which reports directly to him. Mr. Wang has over three years of experience in legal affairs, compliance, finance, accounting, stock affairs, and corporate governance, fulfilling the qualifications required for this position.</p> <p>Responsibilities of the Corporate Governance Officer. Pursuant to the "Regulations Governing the Establishment of Board of Directors of TWSE Listed Companies and the Utilization of Their Powers," the Corporate Governance Officer is responsible for corporate governance-related affairs, primarily including:</p> <ol style="list-style-type: none"> 1. Handling matters related to Board of Directors and Shareholders' meetings in accordance with the law. 2. Compiling the minutes of Board of Directors and Shareholders' meetings. 3. Assisting directors with their induction and continuous professional development. 	

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons																
	Yes	No	Summary description																	
			<p>4. Providing directors with information necessary for the execution of their duties.</p> <p>5. Assisting directors in complying with laws and regulations.</p> <p>6. Other matters stipulated in the Company's Articles of Incorporation or relevant contracts.</p> <p>Status of continuing education of corporate governance supervisor in 2025, totaling 18 hours :</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Organizer</th> <th>Course Name</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>2025/02/21</td> <td>Corporate Operating and Sustainable Development Association (COSDA)</td> <td>Corporate Governance and Securities Regulations: Implementation of Sustainable Development Policies and Securities Regulations in Taiwan</td> <td>3</td> </tr> <tr> <td>2025/05/16</td> <td>Securities and Futures Institute (SFI)</td> <td>2025 Seminar on the Prevention of Insider Trading</td> <td>3</td> </tr> <tr> <td>2025/10/28~</td> <td>Securities and</td> <td>Practical Seminar for</td> <td>12</td> </tr> </tbody> </table>	Date	Organizer	Course Name	Hours	2025/02/21	Corporate Operating and Sustainable Development Association (COSDA)	Corporate Governance and Securities Regulations: Implementation of Sustainable Development Policies and Securities Regulations in Taiwan	3	2025/05/16	Securities and Futures Institute (SFI)	2025 Seminar on the Prevention of Insider Trading	3	2025/10/28~	Securities and	Practical Seminar for	12	
Date	Organizer	Course Name	Hours																	
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2025/05/16	Securities and Futures Institute (SFI)	2025 Seminar on the Prevention of Insider Trading	3																	
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Evaluation Item	Implementation status (Note)				Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons	
	Yes	No	Summary description			
			2025/10/29	Futures Institute (SFI)	Directors, Supervisors (including Independent Directors), and Corporate Governance Officers – Taipei Class	

<p>V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and properly respond to corporate social responsibility issues of concern to the stakeholders?</p>	<p>V</p>	<ol style="list-style-type: none"> 1. The Company regards the opinions of stakeholders as the core driving force for promoting sustainable operations. To implement information transparency, the Company has established a "Stakeholders Section" on its official website, providing diverse and unobstructed communication channels. Dedicated units are responsible for receiving and properly responding to various suggestions and demands in a timely manner, ensuring that the rights and interests of stakeholders are fully protected. 2. The Company continuously interacts with stakeholders to establish communication and response mechanisms for sustainability issues. Using the five major dimensions of the AA1000 Stakeholder Engagement Standard (SES)—namely Responsibility, Influence, Proximity, Dependency, and Diverse Perspectives—the Company identifies key stakeholders. After evaluation and discussion by department heads, five primary categories of stakeholders have been established: Customers/Distributors/Agents, Employees, Suppliers, Directors/Investors, and Banks. 3. Different categories of stakeholders hold varying significance and interact differently with the Company's operational activities. Various departments engage with these stakeholders through a range of communication methods, continuously carrying out engagement activities and producing substantial results. 4. On November 6, 2025, the Company reported the 2024 stakeholder communication status to the Board of Directors. For detailed engagement methods and outcomes for each stakeholder category, please refer to pages 16–17 of the 2024 Sustainability 	<p>No difference.</p>
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Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			Report.	
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company has appointed the Stock Affairs Department of Grand Fortune Securities Co., Ltd. to handle all matters related to its shareholder meetings.	No difference.
VII. Information Disclosure				
(I) Has the company established a corporate website to disclose information regarding its financial, business and corporate governance status?	V		(I) The Company has established an official website (https://aurotek.com/) to disclose information regarding its financial, business, and corporate governance status. This information is updated periodically to ensure it is available for investors to review and consult at any time.	No difference.
(II) Does the company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information	V		(II) The Company is committed to enhancing the timeliness and transparency of information disclosure. It has established official websites in four languages: Traditional Chinese, Simplified Chinese, English, and Japanese, and provides dedicated email addresses for various business functions to ensure diverse communication channels.	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
collection and disclosure, appointing spokespersons, webcasting investors' conference etc.)?			Regarding institutional implementation, the Company has established the "Procedures for Handling Material Inside Information and Prevention of Insider Trading" to build a robust mechanism for processing and disclosing material information. The spokesperson system is strictly enforced, with relevant responsible units issuing information that may impact on the decisions of shareholders and stakeholders in accordance with the procedures and relevant regulations. Furthermore, the Company holds regular and ad-hoc investor conferences. These meetings are recorded in full, and the video/audio files are uploaded to the Company's website to ensure symmetry in information disclosure and continuously enhance corporate transparency.	
(III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial	V		(III) In accordance with legal regulations and the Company's overall planning, the Company announces and files its audited annual financial reports within two months after the end of each fiscal year. Furthermore, the Company completes the announcement and filing of its first, second, and third-quarter financial reports, as well as its monthly operational results, within the prescribed statutory time limits.	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
statements, as well as monthly operation results, before the prescribed time limit?				
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	V		<p>The Company's management maintains two-way communication channels with the following stakeholders:</p> <p>(I) Employee rights and employee wellness: The Company strictly complies with the Labor Standards Act and all personnel regulations. Regular monthly all-hands meetings are held to enhance employee interaction and understanding of business results, ensuring transparency of operational goals. Furthermore, dedicated whistleblowing mailboxes and hotlines are provided to ensure the independence and confidentiality of the complaint process, fostering a friendly and healthy workplace culture. For more information on employee rights, please refer to Chapter 4. Overview of Operations - V. Labor relations.</p> <p>(II) Investor relations: The Company has implemented a spokesperson system and designated a professional unit to handle institutional and shareholder affairs. Through the</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
purchasing liability insurance for directors and supervisors)?			<p>"Investor Relations" section on the official website and investor conferences, the Company maintains efficient communication with the market, ensuring that investors have timely access to financial and strategic development information.</p> <p>(III) Supplier relations: The Company has established "Supplier Management Measures." Annual evaluations are conducted and reports are generated based on supplier complaint history, incoming material quality, quality abnormalities, and defective product handling. The evaluation forms include criteria such as the supplier's regulatory compliance, management systems, and environmental protection initiatives.</p> <p>(IV) Rights of stakeholders: The Company has established a "Stakeholders Section" on its official website to provide transparent and real-time disclosure mechanisms for issues of concern to shareholders, employees, customers, and suppliers, fulfilling corporate social responsibility and stakeholder engagement.</p> <p>(V) Continuing education of directors: The continuing education programs for the Company's directors in 2025 are listed below. All programs comply with the "Directions for the Implementation</p>	

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons																						
	Yes	No	Summary description																							
			<p>of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies" to ensure that directors perform their duties faithfully and with the due care of a good administrator.</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Name</th> <th>Date</th> <th>Organizer</th> <th>Course Name</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Chairman</td> <td rowspan="2">Cheng, Tien-Chong</td> <td>2025/08/05</td> <td>Securities and Futures Institute (SFI)</td> <td>Risk Management and Strategic Analysis for Corporate Sustainability</td> <td>3</td> </tr> <tr> <td>2025/08/05</td> <td>Securities and Futures Institute (SFI)</td> <td>China-US Economic Outlook and Taiwan's Industry Prospects under Trump 2.0</td> <td>3</td> </tr> <tr> <td>Director</td> <td>Chang, I-Sheng</td> <td>2025/06/24</td> <td>Taiwan Academy of Banking and Finance (TABF)</td> <td>Corporate Governance Forum</td> <td>3</td> </tr> </tbody> </table>	Title	Name	Date	Organizer	Course Name	Hours	Chairman	Cheng, Tien-Chong	2025/08/05	Securities and Futures Institute (SFI)	Risk Management and Strategic Analysis for Corporate Sustainability	3	2025/08/05	Securities and Futures Institute (SFI)	China-US Economic Outlook and Taiwan's Industry Prospects under Trump 2.0	3	Director	Chang, I-Sheng	2025/06/24	Taiwan Academy of Banking and Finance (TABF)	Corporate Governance Forum	3	
Title	Name	Date	Organizer	Course Name	Hours																					
Chairman	Cheng, Tien-Chong	2025/08/05	Securities and Futures Institute (SFI)	Risk Management and Strategic Analysis for Corporate Sustainability	3																					
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Evaluation Item	Implementation status (Note)						Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons	
	Yes	No	Summary description					
					2025/12/10	Importers and Exporters Association of Taipei (IEAT)	Challenges and Countermeasures for Entrepreneurs in the AI Era	3
			Director	Lee, Cheng-Mo	2025/07/09	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6
			Juristic Person Representative	Chu, Chun-Long	2025/11/25	Taiwan Project Management Association (TPMA)	Corporate Digital Transformation and Digital Governance	3
					2025/11/26	Taiwan Project Management Association (TPMA)	Succession Team Building and Talent Development	3
			Indep. Director	Huang, Cheng-Tsung	2025/08/13	Independent Director Association Taiwan (IDAT)	Challenges and Countermeasures in the New Global Economic and Trade LandscapeF	3
					2025/12/16	Taiwan	Manufacturing	3

Evaluation Item	Implementation status (Note)						Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons	
	Yes	No	Summary description					
						Institute of Directors (TID)	Transformation and Director's Governance Responsibility in the AI Era	
			Indep. Director	Chou, Ta-Jen	2025/05/21	Taiwan Investor Relations Institute (TIRI)	From Data to AI: A Strategic Guide to Leveraging Technology for Cost Reduction and Efficiency	3
			Indep. Director	Liu, Kuan-Ting	2025/08/07	Taiwan Investor Relations Institute (TIRI)	New Thinking in Corporate Transformation: Digital Technology and Sustainable Development (IFRS S1/S9)	3
			Indep. Director	Liu, Kuan-Ting	2025/12/18	The Institute of Internal Auditors-Chinese	Practical Discussion and Countermeasures for "Insider Trading" and	6

Evaluation Item	Implementation status (Note)					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description			
				Taiwan (IIA-Taiwan)	"Financial Statement Fraud"	
			<p>(VI) Implementation of risk management policies and risk evaluation standards: To ensure the integrity of the Company's risk management system, the "Risk Management Policy" has been established to implement risk management mechanisms and enhance the efficiency of risk management specialization. The Audit Committee and the Board of Directors supervise risk management activities. To facilitate this, the Company fosters a corporate culture and strategic approach that prioritizes risk awareness. The overall risk management system is collaboratively promoted and executed by the Board of Directors, management at all levels, and employees of both the Company and its subsidiaries. From an enterprise-wide perspective, the Company maintains its risk exposure within acceptable levels to reasonably ensure the achievement of its strategic goals. The risk management implementation status for 2025 was reported to the Audit Committee and the Board of Directors on November 6, 2025. For further details, please refer to Chapter 5. Review and Analysis of the Company's Financial</p>			

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
			<p>Position and Financial Performance, and a Listing of Risk - VI. Risk analysis and assessment for the most recent fiscal year and up to the date of publication of the annual report.</p> <p>(VII) Implementation of customer policies: The Company has established the "Ethical Corporate Management Best Practice Principles" to ensure integrity in all business activities. Please refer to Chapter 4. Overview of Operations - I. Business activities.</p> <p>(VIII) Purchasing liability insurance for directors and supervisors: Since December 26, 2013, the Company has purchased liability insurance for its directors, supervisors, and key officers annually. The most recent directors' liability insurance was renewed with MSIG Mingtai Insurance on December 23, 2025 (Coverage period: January 1, 2026, to December 31, 2026), with an insured amount of US\$5 million. This coverage was reported to the Board of Directors on March 10, 2026.</p>	
<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 12th (2025) Corporate Governance Evaluation for the Company have not yet been announced as of the</p>				

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
<p>publication date of the annual report. However, adhering to the original intention of continuously optimizing governance quality, and referencing past evaluation results as well as the newly revised evaluation indicator requirements for 2026, the Company has actively promoted the following improvement measures and optimization plans:</p> <ol style="list-style-type: none"> 1. Strengthening the structure and operational efficacy of the Board of Directors: To enhance the Board's decision-making quality and supervisory functions, the Company actively promotes the Board diversity policy, planning to include members of different genders. Meanwhile, to implement professional division of labor, the Nominating Committee has been established. Furthermore, the Company expects to appoint an external professional institution to conduct the board performance evaluation to ensure the independence and objectivity of the Board's operations. 2. Optimizing information disclosure transparency and stakeholders' equity: Dedicated to improving the timeliness and transparency of financial and non-financial information, the Company has adjusted the scheduling of proceedings to accelerate the efficiency of the annual business summary, and expects to convene the Annual Shareholders' Meeting before the end of May 2026. In addition, the Company adopts a more transparent communication approach by voluntarily disclosing information related to the remuneration of senior managerial officers, thereby strengthening the relationship of trust with investors and stakeholders. 3. Implementing environmental sustainability and intellectual capital management: In response to global sustainable development indicators, the Company has established the Sustainability Committee and an environmental management mechanism. The Company has formulated specific management plans for resource utilization (such as water and waste management) and regularly discloses the implementation performance. Furthermore, to strengthen core competitiveness, the Company has proceeded to incorporate intellectual property management into its business scope, establishing a comprehensive management framework to perfect the risk control mechanism. 				

Evaluation Item	Implementation status (Note)			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No	Summary description	
4.			For the remaining evaluation items that have not yet been optimized, the Company will continue to evaluate potential improvement solutions with reference to excellent best practice principles and industry benchmarks. These will be included in the rolling review of annual governance objectives, with the expectation of improving the corporate governance system year by year.	

Note: Regardless of whether "Yes" or "No" is selected, a detailed description must be provided in the "Summary description" column.

(IV) The composition and operation of Remuneration Committee or Nominating Committee:

1. Composition, duties, and operations of the Remuneration Committee:

- (1) Composition: To enhance the quality of the Board of Directors and the senior management team, the Company has established a Remuneration Committee as one of the functional committees under the Board, in accordance with relevant laws and regulations. The Committee consists of three members, all three of whom are independent directors, representing a majority. One of the independent directors serves as the convener to ensure the independence and objectivity of the nomination and evaluation processes.
- (2) Operations: In 2025, the Committee held a total of four meetings. The primary discussions and deliberations centered on remuneration for directors and managers, appointment of insiders, and succession planning. All relevant resolutions were submitted to the Board of Directors for approval in accordance with established procedures. Through the operation of the Remuneration Committee, the Company continues to strengthen the governance effectiveness of the Board and ensures that directors and senior executives possess the professional capabilities required to execute corporate strategies and drive sustainable development.

■Members of the Remuneration Committee:

March 31, 2026

Title (Note 1)	Qualifications	Professional qualifications and experience (Note 2)	Independence (Note 3)	Number of other public companies in which the member also serves as a member of their Remuneration Committee
	Name			
Convener (Independent Director)	Huang, Cheng-Tsung	Note		0
Committee Member (Independent Director)	Chou, Ta-Jen			3
Committee Member (Independent Director)	Liu, Kuan-Ting			0

Note: For information regarding the professional qualifications, experience, and independence of independent directors, please refer to Chapter 2. Corporate Governance Report - I. Information on directors, supervisors, the general manager, and deputy general managers, assistant managers, and heads of departments and branch offices - (I) Information on directors.

Note 1: Please provide a detailed description in the table regarding the relevant years of work experience, professional qualifications, and independence status of each member of the Remuneration Committee. If a member is an independent director, a remark may be added to refer to the relevant content in Table 1: Information on Directors and Supervisors (1) on page [OO]. For the "Identity" column, please specify whether the member is an "Independent Director" or "Other" (if the member serves as the Convener, please add a special notation).

Note 2: Professional qualifications and experience: Describe the professional qualifications and experience of individual members of the Remuneration Committee.

Note 3: Independence status: Describe the compliance of Remuneration Committee members with independence requirements. This includes, but is not limited to, whether the individual, their spouse, or relatives within the second degree of kinship serve as a director, supervisor, or employee of the Company or any of its affiliates; the number and percentage of shares held in the Company by the individual, their spouse, or relatives within the second degree of kinship (including those held under the names of others); whether they serve as a director, supervisor, or employee of a company that has a specific relationship with the Company (pursuant to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); and the amount of remuneration received for providing business, legal, financial, or accounting services to the Company or its affiliates within the most recent two years.

■ Operations of the Remuneration Committee:

- (1) The Remuneration Committee of the Company consists of three members.
- (2) The term of office for the current members is from June 9, 2023, to June 8, 2026. In 2025, the Remuneration Committee held 4 meetings 【A】. The attendance of each member is as follows:

Title	Name	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remarks
Convener	Huang, Cheng-Tsung	4	0	100%	Re-elected on June 9, 2023
Committee Member	Chou, Ta-Jen	3	1	75%	Newly elected on June 9, 2023
Committee Member	Liu, Kuan-Ting	4	0	100%	Newly elected on June 9, 2023

Other information required to be disclosed:

1. If the Board of Directors does not accept, or amends, any recommendation of the Remuneration Committee, specify the Board Meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the Board of Directors, and the measures taken by the Company with respect to the opinions given by of the Remuneration Committee (e.g., if the salary/compensation approved by the Board is higher than the recommendation of the Remuneration

Title	Name	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remarks
Committee, specify the difference(s) and the reasons): No such incident occurred.					
2. With respect to any matter for resolution by the Remuneration Committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the Remuneration Committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion: No such incident occurred.					

Note: (1) If a member of the Remuneration Committee resigns before the end of the fiscal year, the date of resignation shall be indicated in the remark's column. The actual attendance (or presence) rate (%) shall be calculated based on the number of Remuneration Committee meetings held during their tenure and their actual attendance (or presence).

(2) If a re-election of Remuneration Committee members occurs before the end of the fiscal year, both the new and outgoing members shall be listed. The remarks column shall specify whether the member is "outgoing," "newly elected," or "re-elected," along with the date of the re-election. The actual attendance (or presence) rate (%) shall be calculated based on the number of Remuneration Committee meetings held during their tenure and their actual attendance (or presence).

■Proposals and resolutions of the remuneration committee meetings in 2025:

Term and date	Agenda
6th meeting of the 5th Remuneration Committee 2025.03.11	1、Allocation of 2024 remuneration to employees and directors. 2、Operational plan for the 2025 fiscal year. 3、Salary adjustment for the Chairman and Managers for the 2025 fiscal year.
7th meeting of the 5th Remuneration Committee 2025.08.07	1、Review of the distribution of 2024 remuneration to directors and the allocation of employee remuneration to managers. 2、Adjustment of compensation for the Vice Chairman. 3、Salary adjustment for the Managers of the Company.
8th meeting of the 5th Remuneration Committee 2025.09.30	Compensation proposal for Vice President-level personnel of the Company.
9th meeting of the 5th Remuneration Committee 2025.11.19	Compensation proposal for Vice President-level personnel of the Company.

Term and date	Agenda
<p>Objections, reserved opinions, or major suggestions from Remuneration Committee members: None.</p> <p>Resolutions of the Remuneration Committee: Passed as proposed by all attending members without objection after consultation by the Chairman.</p> <p>The Company's response to Remuneration Committee opinions: Implemented in accordance with the resolutions.</p>	

■Implementation of recusals of the Remuneration Committee members with respect to any motions with which they may have a conflict of interest: specify the committee member's name, the content of the motion, the cause for recusal, and whether and how the committee member voted:

Term and date	Agenda	Name of recused director	Reason for Recusal	Participation in Voting
7th meeting of the 5th Remuneration Committee 2025.08.07	Review of the distribution of 2024 remuneration to directors and the allocation of employee remuneration to managers.	Huang, Cheng-Tsung, Chou, Ta-Jen, Liu, Kuan-Ting	A stakeholder with a conflict of interest in this proposal.	Recused from discussion and voting due to conflicts of interest; the proposal was approved by the remaining attending members after consultation by the Chairman.

2 · Composition, duties, and operations of the Nominating Committee:

To improve the functions of the Board of Directors and strengthen the management mechanisms, in accordance with the provisions of Article 27 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies," the Board of Directors approved on November 6, 2025 to establish a "Nominating Committee" under the Board of Directors, and formulate the "Nominating Committee Charter."

Three directors are appointed by the Board of Directors as members of the Committee, with more than half being independent directors, to ensure the fairness and independence of decision-making. There are currently three members, consisting of the Vice Chairman and two independent directors. The members' backgrounds encompass professional fields such as industrial management, finance, and law, and

they possess practical experience in leading the Company's long-term development strategies.

The Committee shall, in accordance with the authorization of the Board of Directors, faithfully perform the duties listed below with the due care of a good administrator, and submit its suggestions to the Board of Directors for discussion:

- I. Identify and review suitable candidates for directors, evaluate the independence of independent directors, and propose a list of candidates to the Board of Directors.
- II. Review the performance evaluations for the Board of Directors, its committees, and individual directors.
- III. Assess the independence of independent directors every year.
- IV. Formulate and periodically review continuing education programs and succession plans for directors.
- V. Other matters assigned to the Committee by the Board of Directors.

■ Professional qualifications, experience, and operating status of the Nominating Committee members:

- (1) The Company's Nominating Committee is composed of 3 members.
- (2) Current term of office: From November 6, 2025, to May 28, 2026 (the expiration of the current Board of Directors' term). There are no meeting records for the Nominating Committee in 2025 【A】. The qualifications, experience, attendance, and discussed matters are as follows:

Title	Name	Professional qualifications and experience	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remarks
Convener (Independent Director)	Liu, Kuan-Ting	Note1	No meeting records for the most recent year; please refer to the "Other Noteworthy Matters" section for details.			Newly elected on November 6, 2025
Committee Member (Vice Chairman)	Chang, I-Sheng					Newly elected on November 6, 2025
Committee Member (Independent Director)	Chou, Ta-Jen					Newly elected on November 6, 2025

Title	Name	Professional qualifications and experience	No. of meetings attended in person 【B】	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Note)	Remarks
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Other Noteworthy Matters:

As the Committee was established in the second half of the year, there were no nomination proposals or matters requiring deliberation in 2025; therefore, no meetings were held during the year. Starting from 2026, the Committee will hold regular meetings in accordance with its Organizational Charter to faithfully fulfill its duties—including selecting qualified candidates, evaluating performance, and planning continuing education—thereby continuously strengthening the structural quality of the Board of Directors.

Note 1: For information regarding the professional qualifications and experience of the Nominating Committee members, please refer to Chapter 2. Corporate Governance Report - I. Information on directors, supervisors, the general manager, and deputy general managers, assistant managers, and heads of departments and branch offices - (I) Information on directors.

(V) The state of the Company's promotion of sustainable development, any deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation:

Evaluation Item	Implementation status (Note1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
I. Does the Company have a governance structure for promoting sustainable developments and exclusively (or concurrently) dedicated units to be in charge of proposing and enforcing sustainable development, and let the Board of Directors entrust the high-ranking management with the implementation	V		<p>1. To fulfill the Company's sustainable development goals and strengthen sustainability governance, the Sustainability Committee was established in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies." The Board of Directors approved the establishment of this functional committee under the Board and the adoption of its organizational charter on November 8, 2024. The Committee consists of at least three members appointed by the Board, with more than half being independent directors. Currently, there are three members, including the Vice Chairman and two independent directors. To ensure the implementation and execution of sustainability initiatives, a "Sustainability Office" has been established under the Committee, with the General Manager serving as the highest officer in charge.</p> <p>2. The Sustainability Office assists the Committee in implementing various plans. It includes an ESG Promotion Center and task forces such as the Corporate Governance Team, Sustainable Environment Team, Social Welfare Team, and Sustainable Information Disclosure Team. These teams report the implementation status of sustainable development initiatives to the Committee.</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
and supervise the status?			<p>Members include personnel from production, human resources, finance and accounting, and information technology departments to ensure the thorough implementation of the ESG framework in Taiwan and alignment with international standards.</p> <p>3. The primary mandates of the Sustainability Committee include: (1) Formulating, promoting, and strengthening the Company's sustainable development policies, annual plans, and strategies. (2) Reviewing, tracking, and revising the implementation status and effectiveness of sustainable development. (3) Supervising sustainable information disclosure matters and reviewing sustainability reports. (4) Supervising the execution of the Company's sustainable development principles or other sustainability-related tasks resolved by the Board of Directors.</p> <p>4. The Company formulated the "Management Procedures for Sustainable Information" based on the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies." These procedures were approved by the Board of Directors on November 8, 2024, serving as the basis for the Sustainability Committee's execution of relevant operational procedures.</p>	

Evaluation Item	Implementation status (Note1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>5. The Sustainability Committee meets at least once a year. In 2025, two meetings were held to report the status of ESG implementation to the Board of Directors. Meanwhile, the Board of Directors supervises the formulation of the Company's sustainable development strategic goals and management policies, and reviews improvement plans as necessary to realize the Company's vision and promotion of sustainable development.</p> <p>6. The Company published its "2024 Sustainability Report" in August 2025. For details on specific promotion plans and implementation results, please visit the Company's website, where the PDF version of the report is available for download.</p>	
II. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies? (Note2)	V		<p>1. Reporting scope and boundaries: The management and performance of the Company's sustainable operations from January 1, 2024, to December 31, 2024, serve as the primary information scope for the Sustainability Report. The reporting boundaries focus on Aurotek Corp., including the Taiwan headquarters and factories.</p> <p>2. The Company's process for identifying material topics is based on the GRI Standards, using reporting principles and the definition of report content as guidelines. By considering the level of stakeholder concern alongside the Company's sustainable development vision, strategies, internal regulations, and</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			performance indicators—while referencing past implementation experience—the Company identifies key material topics. These topics are categorized into three pillars: Governance, Social, and Environmental. Through risk assessments and collaborative discussions between the Sustainability Office and senior management, material topics are confirmed. Corresponding policies and goals are then formulated for these material topics, and practical action plans are developed to ensure that significant sustainable development information is disclosed within the report.	
<p>III. Environmental issues</p> <p>(I) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?</p>	V		(I) The Company places great emphasis on environmental protection and sustainable development, and has established a comprehensive environmental management system in accordance with relevant environmental regulations. These include the Waste Disposal Act, the Fire Services Act, the Occupational Safety and Health Act, drinking water-related regulations, the Climate Change Response Act, and the Renewable Energy Development Act. The Company has formulated and consistently implements various management standards, such as the Environmental Management Manual, Environmental Protection Management Measures, Environmental Management Planning Procedures, Environmental Monitoring and Measurement Management Measures, Management Measures for Environmental Objectives, Targets, and Programs, Management Measures for Identification and Analysis of Environmental Aspects, Environmental	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(II) Does the Company endeavor to improve energy usage efficiency and use renewable materials which have a low impact on the environment?	V		<p>Protection Standards for Noise Operations, and other requirements of the environmental management system.</p> <p>Furthermore, the Company has obtained ISO 14001 Environmental Management System certification, with a certificate validity period from August 5, 2025, to April 23, 2027. This demonstrates the Company's commitment to continuously improving environmental management and mitigating the environmental impact of its operations.</p> <p>(II) The Company actively promotes various energy reduction measures by selecting equipment with high energy efficiency and energy-saving designs. High-efficiency energy-saving equipment includes air conditioning systems, air compressor systems, and LED lighting fixtures. Energy-saving measures have been implemented through the thermal insulation of office environments and manufacturing areas. These measures effectively reduce the energy consumption of the enterprise and its products while expanding the use of renewable energy to optimize energy efficiency.</p> <p>In 2025, electricity consumption decreased by 7.482% compared to 2024. This year, the renewable energy power generation equipment continued to provide a stable supply of green energy, with an annual power generation of 27,493 kWh in 2025. Since the installation of the green energy equipment, the cumulative power generation has reached 56,062 kWh. Consequently, the Company's overall carbon emissions decreased by 13.788%, demonstrating a</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(III) Does the company evaluate potential risks and opportunities brought by climate change, and take response measures to climate-related issues?	V		<p>year-on-year improvement in renewable energy utilization efficiency.</p> <p>To strengthen the environmental awareness of all employees, the Company focuses on the reduction, reuse, and recycling of reusable resources. The effectiveness of recycling is reported monthly to local competent authorities. Statistics show that the amount of recycled materials in 2024 and 2025 was 17,411 kg and 18,117 kg, respectively.</p> <p>(III) For the evaluation of and responsive measures for climate change-related risks and opportunities of the Company, please refer to Chapter 2. Corporate Governance Report - III. Implementation of corporate governance - (V) The state of the Company's promotion of sustainable development, any deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation: Climate-related information on TWSE/TPEX listed companies.</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(IV) Does the company compile statistics of greenhouse gas emissions, water use, and total weight of waste in the past two years, and does it establish policies for greenhouse gas emission reduction, water use reduction, and other waste management?	V		<p>(IV)</p> <ol style="list-style-type: none"> 1. Greenhouse gas emissions: For the Company's greenhouse gas inventory results, assurance status, and reduction policies, please refer to Chapter 2. Corporate Governance Report - III. Implementation of corporate governance - (V) The state of the Company's promotion of sustainable development, any deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation: Climate-related information on TWSE/TPEX listed companies. 2. Water resources management: The Company has long been concerned with water conservation and environmental issues. Regarding water-saving plans, we start by implementing water conservation in daily life to maximize the efficiency of available water resources. Water resource utilization policy: Reduction, Reuse, and Recycling. <ol style="list-style-type: none"> (1) Reduction: Using water-saving equipment, optimizing process cooling systems, and reducing cooling tower blowdown. (2) Reuse: Using treated process wastewater for non-core purposes (e.g., toilet flushing, plant irrigation). (3) Recycling: Establishing wastewater recovery systems to convert 	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies									
	Yes	No	Summary										
			<p>wastewater into reclaimed water for return to the manufacturing process. Water consumption in the most recent two years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Water consumption (Unit/m³)</th> <th>Reduction rate (%)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>2,302</td> <td>0</td> </tr> <tr> <td>2025</td> <td>2,039</td> <td>11.425</td> </tr> </tbody> </table> <p>3. Waste management:</p> <p>(1) Committed to environmental protection, the Company sets environmental objectives and targets, conducts annual reviews, and performs internal and external audits. The waste management system passed ISO 14001 certification in 2025.</p> <p>(2) To achieve sustainable resource recycling, the Company's waste treatment principle prioritizes in-plant reuse to reduce raw material consumption, followed by recycling, with incineration or landfilling as the final options.</p> <p>(3) Waste management policy framework: Policy goals: Compliance, reduction, and resource recovery. Management measures and processes: Source management, classification and storage, and removal monitoring. Supply chain audit: Joint liability clauses.</p>	Year	Water consumption (Unit/m ³)	Reduction rate (%)	2024	2,302	0	2025	2,039	11.425	
Year	Water consumption (Unit/m ³)	Reduction rate (%)											
2024	2,302	0											
2025	2,039	11.425											

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies															
	Yes	No	Summary																
			<p>Waste generation in the most recent two years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Hazardous waste (Metric tons)</th> <th>Non-hazardous waste (Metric tons)</th> <th>Total weight (Metric tons)</th> <th>Reduction rate (%)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>0</td> <td>13.954</td> <td>13.954</td> <td>0</td> </tr> <tr> <td>2025</td> <td>0</td> <td>11.36</td> <td>11.36</td> <td>18.59</td> </tr> </tbody> </table>	Year	Hazardous waste (Metric tons)	Non-hazardous waste (Metric tons)	Total weight (Metric tons)	Reduction rate (%)	2024	0	13.954	13.954	0	2025	0	11.36	11.36	18.59	
Year	Hazardous waste (Metric tons)	Non-hazardous waste (Metric tons)	Total weight (Metric tons)	Reduction rate (%)															
2024	0	13.954	13.954	0															
2025	0	11.36	11.36	18.59															
IV. Social issues (I) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		(I) 1. In accordance with current government regulations, including the Labor Standards Act, the Employment Service Act, and the Gender Equality in Employment Act, the Company follows internationally recognized human rights standards such as the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. Through the establishment of internal Work Rules, the Company clearly defines the rights and obligations of both labor and management, and provides grievance channels to safeguard the rights and interests of employees. 2. To implement the human rights policy, the Company identifies risks associated	No difference.															

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies				
	Yes	No	Summary					
			<p>with human rights issues and formulates corresponding management measures. The effectiveness of these measures is evaluated regularly, and adjustments are made based on the results to control and mitigate risks, thereby improving the protection of human rights across various issues within the Company.</p> <p>3. The Company's human rights policy, specific management plans, and implementation status are disclosed on the corporate website, with a summary provided below:</p> <table border="1" data-bbox="757 826 1859 1452"> <thead> <tr> <th>Human rights protection policy</th> <th>Specific management plans and implementation</th> </tr> </thead> <tbody> <tr> <td>Providing a safe and healthy work environment</td> <td> <ul style="list-style-type: none"> The Company has obtained ISO 14001 (Environmental Management System) certification. We actively promote energy conservation, focus on green manufacturing, and implement carbon and waste reduction activities. Annual carbon reduction plans are formulated to advance toward the sustainable goal of Net Zero by 2050. Professional medical personnel are invited periodically to conduct inspections and provide health advice. Employee health check-ups are provided every two years. New employees are required to complete a 2-hour </td> </tr> </tbody> </table>	Human rights protection policy	Specific management plans and implementation	Providing a safe and healthy work environment	<ul style="list-style-type: none"> The Company has obtained ISO 14001 (Environmental Management System) certification. We actively promote energy conservation, focus on green manufacturing, and implement carbon and waste reduction activities. Annual carbon reduction plans are formulated to advance toward the sustainable goal of Net Zero by 2050. Professional medical personnel are invited periodically to conduct inspections and provide health advice. Employee health check-ups are provided every two years. New employees are required to complete a 2-hour 	
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Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
				<p>training course on "Prevention of Workplace Sexual Harassment and Other Unlawful Infringements," and dedicated grievance channels are established.</p> <ul style="list-style-type: none"> The Company conducts regular fire safety inspections to maintain the workplace and organizes fire drills.
			Friendly workplace, respecting diversity and equality	<ul style="list-style-type: none"> Recruitment, employment, salary adjustments, and promotions are conducted without discrimination based on gender, race, age, or other factors. Job interviews must be conducted by at least two interviewers to ensure fair and non-discriminatory treatment. Labor-management meetings are held regularly to ensure the normal operation of communication and negotiation mechanisms.
			Eliminating child labor, prohibiting forced labor, and complying with local labor laws	<ul style="list-style-type: none"> Legal hiring processes are implemented starting from the resume screening stage to eliminate any possibility of employing child labor. The Company strictly complies with legal regulations regarding daily and weekly normal working hours and mandatory rest days. The system includes a reminder function to monitor monthly overtime hours, ensuring the physical and mental well-being of employees.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies		
	Yes	No	Summary			
			<table border="1"> <tr> <td>Maintaining employee well-being and work-life balance</td> <td> <ul style="list-style-type: none"> Group insurance is provided to offer dual protection for employees. Activities such as the spring banquet, employee trips, and quarterly birthday parties are organized periodically to relieve stress and enhance team cohesion. </td> </tr> </table> <p>4. Human rights governance framework: :</p> <p>The Company values and is committed to safeguarding the fundamental human rights of all stakeholders, and has established a comprehensive human rights governance and management mechanism in the spirit of international human rights conventions. The Board of Directors serves as the highest-level human rights governance unit. The ESG Committee, established under the Board, is responsible for coordinating the formulation, promotion, and supervision of human rights-related policies.</p> <p>An inter-departmental Human Rights Working Group has been established under the ESG Committee. Its members include units such as corporate information security, corporate sustainability, customer service, environmental protection, safety and health, human resources, legal affairs, material management, operations, quality and reliability, and research and development. The group is responsible for identifying human rights risks, planning management measures, and implementing relevant actions, while continuously</p>	Maintaining employee well-being and work-life balance	<ul style="list-style-type: none"> Group insurance is provided to offer dual protection for employees. Activities such as the spring banquet, employee trips, and quarterly birthday parties are organized periodically to relieve stress and enhance team cohesion. 	
Maintaining employee well-being and work-life balance	<ul style="list-style-type: none"> Group insurance is provided to offer dual protection for employees. Activities such as the spring banquet, employee trips, and quarterly birthday parties are organized periodically to relieve stress and enhance team cohesion. 					

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(II) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	V		<p>promoting human rights management in a systematic manner.</p> <p>The Human Rights Working Group reports its implementation progress and improvement results to the ESG Committee periodically. The Chairman of the ESG Committee then reports the execution status and overall effectiveness of human rights policies to the "Sustainability Committee" under the Board of Directors on a regular basis. This enhances the Board's oversight function regarding human rights issues and ensures the effective implementation and continuous improvement of human rights governance.</p> <p>For information regarding the human rights due diligence process and its implementation, please refer to the Sustainability Report.</p> <p>(II)</p> <p>1. Employee compensation: The Company has established regulations for the distribution of employee compensation: if the Company generates profits for the year, it shall allocate no less than 5% of such profits as employees' compensation to motivate all colleagues to work together toward corporate goals. The Company's "Salary Management Regulations" also include annual salary adjustment provisions. Each year, the Company evaluates its operating conditions, refers to employment market salary data, and sets salary adjustment ranges based on individual performance ratings.</p> <p>2. Employee benefit measures: The Company has established an Employee Welfare Committee to coordinate</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>and provide diverse benefit measures, including travel subsidies, birthday gifts, festival bonuses (Lunar New Year, Dragon Boat, and Mid-Autumn festivals), marriage and maternity subsidies, children's education subsidies, and club activity grants. Regular birthday parties and departmental dinners are also organized to promote interaction and team cohesion.</p> <p>Furthermore, the Company annually announces the "Employee Benefits White Paper," encourages participation in external training and language courses, provides regular health check-ups, and maintains group insurance, striving to build a comprehensive support system for employee care and career development.</p> <p>3. Workplace diversity and equality: The Company values diversity and inclusion. In 2025, the Company employed 3 employees with disabilities (representing 1.05% of the total workforce) and 6 indigenous employees to support multicultural practices. In 2025, female employees accounted for an average of 31% of the workforce, and female managers accounted for 19%. The Company will continue to strengthen empowerment mechanisms for female managers to enhance organizational diversity and inclusion.</p> <p>4. Reflection of business performance on employee compensation:</p> <ul style="list-style-type: none"> Article 23 of the Articles of Incorporation: If the Company generates profits for the year, it shall allocate no less than 5% of such profits as employees' compensation, of which no less than 30% shall be allocated to non-executive employees. The compensation is to be distributed in the form of 	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>shares or cash by a resolution of the Board of Directors. The recipients may include employees of affiliated companies who meet certain criteria. The Company may also, by a resolution of the Board of Directors, allocate no more than 5% of the aforementioned profits as directors' remuneration. However, if the Company has accumulated deficits, an amount shall be reserved in advance to offset the losses before allocating employees' compensation and directors' remuneration according to the aforementioned ratios.</p> <ul style="list-style-type: none"> • Overall Compensation Policy: According to Article 9.1 of the Salary Management Regulations, the Company evaluates its annual operating status and participates in market salary surveys to adjust salaries based on market levels, economic trends, and individual performance. In 2025, the average annual salary increase for both managerial and non-managerial positions was 9.5%, with the highest individual increase reaching 15%. <p>5. Retirement system and implementation:</p> <ul style="list-style-type: none"> • In accordance with the Labor Standards Act, the Company has a Defined Benefit Plan applicable to the years of service of all regular employees before the implementation of the Labor Pension Act on July 1, 2005, and for employees who chose to continue under the Labor Standards Act thereafter. For employees meeting retirement criteria, pensions are calculated based on years of service and the average salary of the six months prior to retirement. Two bases are given for each year of service 	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(III) Does the company provide a safe and healthy working environment and provide employees with regular safety and health training?	V		<p>within the first 15 years, and one base is given for each year beyond 15 years, with a maximum of 45 bases.</p> <ul style="list-style-type: none"> Since July 1, 2005, the Company has a Defined Contribution Plan in accordance with the Labor Pension Act, applicable to employees of R.O.C. nationality. For employees who choose the pension system under the Labor Pension Act, the Company contributes no less than 6% of their monthly salary to individual pension accounts at the Bureau of Labor Insurance. <p>(III)</p> <p>1. Occupational safety and health management: The Company establishes policies in compliance with the Occupational Safety and Health Act, as well as regulations from customers and relevant organizations, to build a healthy and happy workplace. At our core, we focus on disaster prevention and hazard control. By utilizing appropriate management tools, mature technologies, and available resources, we integrate OHS issues within our operating sites to propose effective countermeasures and continuously promote a culture of occupational safety. Furthermore, we strengthen protective management for operators and invest resources into preventing occupational diseases to create a zero-accident environment. Quantitative indicators are also established to extend OHS activities to products and related services, enhancing overall OHS performance and effectively controlling risks.</p> <ul style="list-style-type: none"> In 2025, the Disabling Injury Frequency Rate (DIFR) was 0. No disabling injury incidents caused by the working environment or work behavior 	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>occurred, meeting the annual safety management goals.</p> <ul style="list-style-type: none"> There was one occupational accident involving one person, which was a traffic accident during a commute. This represents approximately 0.37% of the total workforce of 270 at the end of 2025. <p>No fire accidents or fatalities occurred this year, and the overall workplace safety in 2025 remained stable.</p> <p>The consolidated company conducted a review of the aforementioned commuting accident. Although it occurred outside the workplace, we continue to strengthen traffic safety awareness and risk reminders, implementing safety education and preventive measures in daily management. Simultaneously, supervisors have increased their care for employees' physical and mental well-being to ensure their safety and health during work hours.</p> <p>2. Monitoring of the labor working environment: To protect workers from hazardous substances in the workplace and provide a healthy and comfortable environment, the Company conducts working environment monitoring twice a year to gain a progressive understanding of employee exposure levels.</p> <p>3. Industrial safety audits: The Company has an annual work plan for the Industrial Safety Audit Team, with the General Manager serving as the Chief Convener. Audit reports are managed through the "Industrial Safety Audit System," where suggested improvements and specific corrective actions are recorded for all units to reference. The Audit</p>	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies												
	Yes	No	Summary													
(IV) Does the company set up effective career development and training programs for its employees?	V		<p>Team reviews these findings and improvements monthly during its meetings.</p> <p>4. Fire drills: The Company conducts internal fire drills twice a year.</p> <p>5. Occupational safety education, training, and promotion in the last three years: To ensure employees are familiar with OHS regulations, an annual education and training plan is organized. Courses include safety and health promotion, health lectures, and occupational safety and health training.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Training Attendance (Persons)</th> <th>Total Training Hours</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>39</td> <td>219</td> </tr> <tr> <td>2024</td> <td>80</td> <td>258.5</td> </tr> <tr> <td>2025</td> <td>40</td> <td>225</td> </tr> </tbody> </table> <p>(IV) The Company annually plans comprehensive functional training for managers and employees at all levels based on business operations, strategic direction, and future forward-looking development. These programs include orientation for new hires, professional skill training, and management development training. We assist colleagues in achieving continuous growth through diverse learning methods and have integrated corporate ethics into our training curriculum to cultivate key competencies.</p> <p>In 2025, a total of 578 participants completed career training, with a total of 990</p>	Year	Training Attendance (Persons)	Total Training Hours	2023	39	219	2024	80	258.5	2025	40	225	No difference.
Year	Training Attendance (Persons)	Total Training Hours														
2023	39	219														
2024	80	258.5														
2025	40	225														

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
(V) Does the Company comply with relevant laws and international standards in relation to customer health and safety, customer privacy, marketing, and labeling of products and services, and has it established relevant consumer or customer	V		<p>training hours. During the annual performance interviews, managers and employees collaborate to discuss and set Individual Development Plans (IDP). Through regular reviews and feedback, the Company assists employees in tailoring the optimal development path for their careers.</p> <p>(V) The Company upholds "Customer Health and Safety, Customer Privacy Protection, and Ethical Marketing" as core principles throughout the research, development, sales, and operational processes of its products and services. The Company strictly complies with domestic regulations and international standards, having established comprehensive internal control systems and management processes to ensure full protection of customer rights.</p> <p>Regarding customer health and safety, the Company's robotic products and system solutions are designed, tested, and verified in accordance with applicable safety specifications, product standards, and relevant laws. Necessary functional and safety inspections are completed prior to shipment to ensure stability and operational safety at client sites. Furthermore, comprehensive operating instructions, education, training, and after-sales service mechanisms are provided to assist customers in correct product usage and to mitigate potential risks.</p>	No difference.

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
protection policies and grievance procedures?			<p>In terms of customer privacy and data protection, the Company strictly adheres to personal data protection regulations. Clear management policies and access control mechanisms are in place for the collection, processing, utilization, and retention of customer data. Necessary information security and encryption measures are implemented to prevent unauthorized access or disclosure, ensuring the information security of customers and partners.</p> <p>For marketing and product labeling, the Company adheres to the principle of integrity. All marketing promotional content and product descriptions are based on truthful, clear, and verifiable information, avoiding misleading statements and complying with relevant advertising and labeling regulations.</p> <p>Additionally, the Company has established a customer grievance and feedback mechanism through multiple communication channels to ensure that customer opinions are reflected and addressed in a timely and proper manner. This serves as a vital basis for continuous improvement in product and service quality, demonstrating the Company's high regard for consumer and customer rights. The customer rights policy statement is available for download on the Company's official website under ESG > Shared Prosperity.</p>	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies	
	Yes	No	Summary		
(VI) Does the company have a supplier management policy, require suppliers to comply with regulations on environmental protection, occupational safety and health, and labor rights, and what is its implementation status?	V		(VI) The Company has established the "Supplier Management Regulations," "Supplier Corporate Social Responsibility Commitment," "Supplier Evaluation Form," and "Supplier Annual Assessment Record." These documents define screening criteria for environmental protection, human rights, safety, health, and sustainable development. They also outline the Company's requirements and expectations for suppliers regarding EHS (Environment, Health, and Safety) risks, prohibition of child labor, labor management, non-violation of fundamental labor rights, ethical standards, and integrity management. Furthermore, the Company has established a dynamic management cycle encompassing supplier selection, guidance, auditing, and assessment to ensure continuous alignment with the Company's policies. In 2025, 100% of active suppliers met the following conditions:	No difference.	
			Supplier evaluation and commitment		100% of active Class-A suppliers signed the "Supplier Code of Conduct" and "Corporate Social Responsibility Commitment," ensuring a mutual consensus on integrity management and social responsibility.
			Supplier assessment		The "Annual Supplier Assessment" is conducted regularly to evaluate quality, cost, delivery (QCD), safety, health, and

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>environmental responsibility. Assessment results serve as the primary basis for contract renewal and procurement allocation adjustments.</p> <p>Supplier audit A dedicated audit and guidance team has been established to provide specific improvement suggestions for suppliers with sub-par performance or potential risks. The team tracks the progress of corrective actions to collectively enhance environmental and technical performance.</p> <p>Supplier promotion Sustainability information is published on the official website to actively guide suppliers in aligning with international standards, strengthening supply chain stability and competitiveness. All active suppliers in 2025 demonstrated full regulatory compliance.</p>	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
V. Does the Company adopt internationally widely recognized standards or guidelines when producing sustainability reports and reports disclosing the Company's non-financial information? Do the reports above obtain assurance from a third party verification unit?	V		<p>The Company prepared the "2024 Sustainability Report" in accordance with the Universal Standards, Sector Standards, and Topic Standards published by the Global Reporting Initiative (GRI). The report discloses material topics and impacts related to the economy, environment, and people (including human rights), as well as the specific disclosure items and reporting requirements identified by the Company. Furthermore, the Company references the standards of the Sustainability Accounting Standards Board (SASB) to disclose industry-specific metric information and provides an index mapping SASB metrics to the report content.</p> <p>Currently, the Company has not yet obtained assurance or a formal opinion from a third-party verification unit. Sustainability reports from previous years are publicly available on the Company's website: https://aurotek.com/esg/#report .</p>	No difference.
<p>VI. If the Company has established sustainable development principles based on Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the principles and their implementation:</p> <p>The Company's Board of Directors approved and established the "Corporate Social Responsibility Best Practice Principles" in March 2015. In line with the latest amendments to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed</p>				

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			Companies," the "Corporate Social Responsibility Best Practice Principles" were renamed the "Sustainable Development Best Practice Principles" in March 2022. The Company manages and improves its risks and impacts on the economy, environment, and society in accordance with these principles. To date, there are no discrepancies between the principles and their actual implementation.	
			<p>VII. Other key information useful for explaining the status of sustainable development implementation:</p> <p>In accordance with the Company's overall operational strategy, the Company has developed a systematic intellectual property management plan, effectively introducing R&D achievements into product development and optimization. Furthermore, the Company enhances its technical value and market competitiveness through patent deployment and trademark protection mechanisms. Regarding patent management, the Company regularly reviews the applicability and economic benefits of patents, optimizes the patent portfolio, and introduces an expert decision-making mechanism to strengthen strategic planning and asset value. Regarding trademark management, the Company continuously conducts trademark deployment and dynamic adjustments in line with market expansion to ensure the integrity of brand protection. Regarding trade secret management, the Company implements information classification, grading, and access control measures to ensure the security of key technologies. Furthermore, through a systematic risk management mechanism, the Company monitors intellectual property-related risks and takes appropriate response measures to maintain the robust development of intellectual property assets.</p> <p>(I) Patent management measures: Based on the overall operational strategy, the Company has constructed a comprehensive intellectual property management plan. By integrating cross-departmental resources for industry analysis and patent strategy planning, the Company continuously strengthens patent deployment and promotes institutionalized management. In terms of</p>	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>patent rights maintenance and risk control, the Company closely works with external patent advisors. At the initial stage of deployment, the Company conducts patent searches and regularly monitors technology developments to carefully evaluate infringement risks, thereby safeguarding rights and mitigating disputes. For patent application strategies, the core is to protect products and enhance competitiveness. The Company encourages R&D personnel to continuously innovate through reward and management mechanisms while strengthening asset and confidentiality management. Additionally, an ideation and proposal mechanism is established to simplify processes and incorporate benefit-oriented evaluation and reward measures to promote the generation of innovative ideas. After evaluation, these ideas proceed to the patent application process, supported by prior art searches for design-around and risk control. Furthermore, the Company regularly reviews the application benefits and maintenance costs of patents, optimizing the patent portfolio in a timely manner to ensure overall quality and enhance the management benefits of intellectual property assets.</p> <p>(II) Trademark management measures: In accordance with the overall intellectual property management plan, the Company has constructed a systematic trademark management mechanism, actively promoting domestic and international trademark deployment and dynamically optimizing the registration scope to accommodate market expansion, ensuring full brand protection in various markets. During the trademark application and maintenance process, professional search and review mechanisms are utilized to reduce registration risks and improve the approval rate. In terms of rights maintenance, the Company has established a market monitoring and early warning mechanism to continuously monitor if there are any identical or similar marks, counterfeiting, or improper use that may cause confusion. The Company takes evidence collection, opposition, or legal actions as appropriate to ensure the effective exercise of trademark rights. Meanwhile, internal usage</p>	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>guidelines and educational training are strengthened. Through cross-departmental collaboration, trademark management is linked with brand and market strategies to enhance brand value and achieve the robust management of trademark assets.</p> <p>(III) Trade secret protection measures: In accordance with the overall intellectual property management plan, the Company has established a comprehensive trade secret and confidentiality obligation management system, ensuring the security of key technologies and confidential information through institutional and internal control mechanisms. In addition to formulating relevant regulations, associated issues of trade secrets and confidentiality obligations are introduced into the training of new employees and regular advocacy. Employees are required to abide by confidentiality obligations pursuant to their employment contracts to enhance compliance awareness. In terms of information security management, the Company continues to optimize relevant facilities and effectively reduces the risk of confidential data leakage by establishing document confidentiality levels, implementing system access control, monitoring access to confidential data, and conducting regular internal audits. Simultaneously, the Company rigorously reviews the confidentiality provisions in business contracts during external business dealings to properly safeguard our rights, ensure clear obligations, and limit legal risks.</p> <p>■Implementation of Intellectual Property Management Plan:</p> <ol style="list-style-type: none"> 1. Patent acquisition status: As of now, a total of 13 patents have been approved and issued, with 1 application pending, demonstrating the Company's substantial achievements in technological innovation and patent deployment. 2. Trademark acquisition status: As of now, a total of 22 trademarks have been approved and issued, with 6 applications pending, reflecting the continuous promotion of the Company's brand protection and trademark deployment strategy. 3. Educational training and advocacy: The Company holds intellectual property-related educational training and advocacy 	

Evaluation Item	Implementation status (Note 1)			Discrepancy with industry standards in sustainable development practices and reasons for listed companies
	Yes	No	Summary	
			<p>activities on an irregular basis to enhance all employees' awareness and understanding of intellectual property protection and regulatory compliance.</p> <p>4. System and internal control management: The principles for reviewing confidentiality agreements and intellectual property right clauses have been established as the compliance standard for internal management and external business dealings, ensuring clear ownership of intellectual property rights and mitigating legal risks.</p> <p>5. Board of Directors supervision: The implementation status of intellectual property management is reported to the Board of Directors annually to ensure the governance level's grasp and supervision of intellectual property management, implementing effective asset management and strategic execution.</p> <p>For information on the Company's various sustainable development operations, please refer to the Company's website (https://aurotek.com/), press releases, and related publications (e.g., the Annual Sustainability Report).</p>	

Note 1: If "Yes" is selected for the implementation status, please provide a detailed description of the key policies, strategies, and measures adopted, as well as the implementation status. If "No" is selected, please explain the differences and reasons in the column "Discrepancy with industry standards in sustainable development practices and reasons for listed companies," and outline the plans for adopting relevant policies, strategies, and measures in the future. Notwithstanding the above, for items 1 and 2 of the implementation topics, TWSE/TPEX listed companies shall describe their governance and supervision framework for sustainable development, including but not limited to management approaches, formulation of strategies and goals, and review measures. Furthermore, the Company shall describe its risk management policies or strategies regarding environmental, social, and corporate governance (ESG) issues related to its operations, as well as the status of their assessment.

Note 2: The "Materiality Principle" refers to environmental, social, and corporate governance issues that have a significant impact on the Company's investors and other stakeholders.

Note 3: For disclosure methods, please refer to the best practice examples provided on the website of the Corporate Governance Center of the Taiwan Stock Exchange.

■Climate-related information on TWSE/TPEX listed companies

I. Implementation status of climate-related information:

Item	Implementation status
<p>1. Description of the monitoring and governance of climate-related risks and opportunities by the Board of Directors and management:</p>	<p>(1) To address the impacts of climate change, the Company established the "Greenhouse Gas Inventory and Verification Schedule Plan" on May 9, 2022, and formed a Greenhouse Gas Inventory Task Force. The planning and implementation progress of greenhouse gas inventory and verification are monitored on a quarterly basis, with progress reports regularly submitted to the Board of Directors.</p> <p>(2) The Company is completing its greenhouse gas inventory in accordance with the timeline set by the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies." The Company officially obtained ISO 14064-1 system certification in 2025 and has established relevant reduction targets and strategies based on the certification standards.</p>
<p>2. Description of how the identified climate risks and opportunities affect the operations, strategies, and finances of companies (short term, medium term, and long term):</p>	<p>Based on the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company identifies climate-related risks and opportunities and assesses their impacts on business, strategy, and finance. As a manufacturing entity highly dependent on supply chains, energy, and raw materials, climate change amplifies operational vulnerabilities. This assessment considers physical risks (extreme weather and chronic climate change) and transition risks (policy, technology, and market shifts), while also accounting for opportunities such as green innovation. The timeframes are defined as short-term (1-3 years), medium-term (3-5 years), and long-term (over 5 years). The assessment adopts scenario analysis (such as IPCC RCP scenarios or IEA Net Zero scenarios) to quantify impacts like cost increases or revenue growth. Manufacturing in Taiwan particularly faces pressures from typhoons, water shortages, and global carbon regulations.</p> <p>Short-term impacts (1-3 years):</p> <ul style="list-style-type: none"> Operational impact: Extreme weather events (such as typhoons or floods) lead to factory shutdowns and interruptions in raw material supply.

Item	Implementation status
	<ul style="list-style-type: none"> • Strategic impact: Necessity to strengthen supply chain resilience by diversifying suppliers or increasing inventory, which increases operational complexity. Initial transition risks, such as the imposition of carbon fees, force adjustments in production processes. <p>Medium-term impacts (3-5 years):</p> <ul style="list-style-type: none"> • Operational impact: Climate factors such as natural disasters, extreme weather, and changes in average rainfall may force global labor shifts, leading to potential losses from operational disruptions. • Strategic impact: Investment shifts toward low-carbon technologies, such as the adoption of renewable energy or circular materials, and the adjustment of product lines to meet green supply chain requirements. <p>Long-term impacts (over 5 years):</p> <ul style="list-style-type: none"> • Operational impact: Sea-level rise or chronic heatwaves may damage coastal facilities, leading to business relocation or permanent loss of production capacity. Market shifts, such as consumer preference for low-carbon products, affect the competitiveness of high-emission manufacturing. • Strategic impact: Reshaping core strategies, such as committing to Net Zero emissions and integrating climate factors into global supply chain management. Failure to adapt may lead to market exclusion.
<p>3. Description of the financial impacts of extreme climate events and transitional actions:</p>	<p>The Company actively introduces product innovation and development by cultivating its "second-curve business" (products). By utilizing robots to replace labor and creating smart factories (dark factories), the Company aims to generate market demand and increase corporate revenue, with the ultimate goal of achieving intelligent and sustainable development.</p>
<p>4. Description of how the identification, evaluation, and management of</p>	<p>The Company's Greenhouse Gas Inventory Task Force convenes relevant meetings to propose issues concerning the identification and evaluation of climate change and climate-related risks. These efforts lead to the establishment of a comprehensive and integrated climate risk management system.</p>

Item	Implementation status
climate risks are integrated in the overall risk management system:	
5. If scenario analysis is used to assess resilience against climate change risks, the scenario, parameters, assumptions, analysis factors, and major financial impacts should be described:	None.
6. If there is a transitional plan for responding to climate-related risks, the content of the plan and the indicators and targets for identifying and managing physical risks and transition risks should be described:	None.
7. If the internal carbon pricing is used as a planning tool, the basis of the pricing should be stated:	None.

Item	Implementation status
<p>8. If climate-related goals are set, information on the covered activities, scope of greenhouse gas emissions, planning timeline, and progress achieved annually should be stated. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the goals, the source and quantity of carbon offsets or the number of RECs used for carbon reduction should be stated:</p>	<p>(1) The Company is completing its greenhouse gas inventory in accordance with the timeline set by the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies." The Company officially obtained ISO 14064-1 system certification in 2025 and has established relevant reduction targets and strategies based on these standards.</p> <p>(2) With core values and a vision centered on "Protecting the Earth, Sustainable Development, Green Carbon Reduction, and Clean Energy," the Company has newly installed a solar power generation system at its Taoyuan plant. This project is expected to reduce carbon emissions by approximately 5% annually.</p> <p>(3) The Company's climate goals focus on continuous reduction, emphasizing internal energy conservation and self-built green energy (such as solar power), targeting Scope 1 and Scope 2 emissions. The planning timeline focuses on short-term project execution and annual inventory progress (which has been strengthened through ISO standards since 2024). Upholding its core values, the Company will continue to manage greenhouse gases in response to global trends while expanding green manufacturing and supply chain sustainability.</p>
<p>9. Greenhouse gas inventory, assurance, and reduction objectives, strategies, and specific action plans:</p>	<p>Please refer to Climate-related information on TWSE/TPEX listed companies - II. The Company's greenhouse gas inventory and assurance in the past two years and III. Greenhouse gas reduction objectives, strategies, and specific action plans.</p>

II. The Company's greenhouse gas inventory and assurance in the past two years:

1. Greenhouse gas inventory information :

Description of the emission volume (tons CO₂e), emission intensity (tons CO₂e/million NT\$) and scope of information on greenhouse gases in the past two years.

In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," the required scope of information disclosure is as follows (please refer to the official website at <https://isds.tpex.org.tw> for details):

- (1) Greenhouse gas (GHG) inventory for the parent company (stand-alone entity) shall commence from 2025.
- (2) GHG inventory for subsidiaries included in the consolidated financial statements shall commence from 2026.

The Company is completing its inventory in accordance with this roadmap.

In 2025, TÜV Rheinland Taiwan Ltd. provided assurance for Scope 1 (Category 1), Scope 2 (Category 2), and Scope 3 (Categories 3 & 4). The total carbon emissions for 2024 amounted to 868.800 tCO₂e, with the data scope limited to the parent company.

In 2025, the total emissions reached 1,042.561 tCO₂e, also covering the parent company.

Category	2024 (Note I)	Intensity (tCO ₂ e/NT\$ million)	2025	Intensity (tCO ₂ e/NT\$ million)
Scope 1 (tCO ₂ e)	18.6027	/	22.3237	/
Scope 2 (tCO ₂ e)	455.1354		546.1624	
Scope 3 (tCO ₂ e)	298.0034		357.6044	
Scope 3 - Category 4 (tCO ₂ e)	97.059		116.471	
Total Emissions (tCO ₂ e)	868.800	0.63	1042.561	0.41

Note 1: Direct emissions (Scope 1: emissions from sources owned or controlled by the Company); Energy indirect emissions (Scope 2: indirect greenhouse gas emissions from the generation of purchased electricity, heat, or steam); and Other indirect emissions (Scope 3: emissions generated from the Company's activities but occurring from sources owned or controlled by another company, excluding energy indirect emissions).

Note 2: The coverage of direct emissions and energy indirect emissions shall follow the schedule stipulated in the order prescribed by Paragraph 2, Article 10 of these Regulations. Disclosure of other indirect emissions information is voluntary.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization.

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or per unit of revenue; however, the data calculated based on revenue (in NT\$ million) must at least be specified.

Note I: The greenhouse gas emission data for the year 2024 has undergone inventory guidance and completed assurance, with subsequent rolling updates and corrections applied.

2. Greenhouse gas assurance information :

Description of the assurance status in the last two years as of the publication date of the Annual Report, including the scope of the assurance, the assurance agency, the criteria for the assurance, and the assurance comments.

In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," the required scope of information disclosure is as follows (please refer to the official website at <https://isds.tpex.org.tw> for details):

(1) Assurance for the parent company (stand-alone entity) shall commence from 2027.

(2) Assurance for subsidiaries included in the consolidated financial statements shall commence from 2028.

The Company will complete the assurance in accordance with this roadmap.

Regarding the total greenhouse gas emissions disclosed in section 1-1-1, the assurance for 2024 was conducted for the parent company, covering 100% of the stand-alone entity's total emissions for that year. The assurance was performed by TÜV Rheinland Taiwan Ltd. in accordance with ISO 14064-1: 2018 standards. The assurance opinion resulted in an unmodified conclusion/opinion with a level of reasonable assurance.

Scope of Assurance	Category	2024	2025
Parent Company	Scope 1 (tCO2e)	18.6027	22.3237
	Scope 2 (tCO2e)	455.1354	546.1624
	Scope 3 (tCO2e)	298.0034	357.6044
	Scope 3 - Category 4 (tCO2e)	97.059	116.471
	Total (tCO2e)	868.800	1042.561
	Percentage of disclosed inventory data	100%	100%
Assurance Agency		TÜV Rheinland Taiwan Ltd.	AFNOR Asia Ltd.
Assurance Criteria/Description		ISO 14064-3:2019 Reasonable Assurance	Assurance scheduled for June 2026
Assurance Opinion/Conclusion		Unmodified conclusion/opinion	Assurance scheduled for June 2026

Note 1: Procedures shall follow the schedule stipulated in the order prescribed by Paragraph 2, Article 10 of these Regulations. If the Company is unable to obtain a complete greenhouse gas assurance opinion by the publication date of the annual report, the note "Complete assurance information will be disclosed in the Sustainability Report" shall be added. If the Company does not prepare a Sustainability Report, the note "Complete assurance

information will be disclosed on the Market Observation Post System (MOPS)" shall be added, and the complete assurance information shall be disclosed in the following year's annual report.

Note 2: The assurance institution shall comply with the relevant regulations for sustainability report assurance institutions established by the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEX).

Note 3: For disclosure content, please refer to the best practice examples provided on the website of the Corporate Governance Center of the Taiwan Stock Exchange.

III. Greenhouse gas reduction objectives, strategies, and specific action plans:

Description of the greenhouse gas reduction base year and its data, reduction objectives, strategies, specific action plans, and achievement of reduction objectives.

The Company is completing its greenhouse gas inventory and assurance in accordance with the timeline set by the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies." Based on these regulatory requirements, the Company has established relevant reduction targets and strategies.

Note 1: Procedures shall follow the schedule stipulated in the order prescribed by Paragraph 2, Article 10 of these Regulations.

Note 2: The base year shall be the fiscal year in which the inventory was completed within the boundary of the consolidated financial reports. For example, pursuant to the order prescribed by Paragraph 2, Article 10 of these Regulations, companies with a capital of NT\$10 billion or more shall complete the inventory of the 2024 consolidated financial reports by 2025; therefore, the base year is 2024. If a company has completed the inventory of the consolidated financial reports ahead of schedule, an earlier year may be used as the base year. Furthermore, the data for the base year may be calculated based on a single fiscal year or an average of several fiscal years.

Note 3: For disclosure content, please refer to the best practice examples provided on the website of the Corporate Governance Center of the Taiwan Stock Exchange.

(VI) The state of the Company's performance in the area of ethical corporate management, any deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
I. Establishment of ethical corporate management policies and programs				
(I) Does the Company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		(I) To establish a corporate culture of integrity and ensure sound development, the Company provides a robust reference framework for business operations. The Board of Directors has approved and established the "Ethical Corporate Management Best Practice Principles." This document is publicly disclosed on the Company's official website under the path: Investor Relations \ Corporate Governance \ Articles of Incorporation and Key Operating Regulations.	No difference.
(II) Whether the Company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has	V		(II) The Company has established relevant operating procedures in accordance with the "Ethical Corporate Management Best Practice Principles" and strictly implements them. Furthermore, the assessment and analysis of business activities with a higher risk of unethical conduct are integrated into the internal	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?</p> <p>(III) Does the Company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?</p>	V		<p>control inspections to ensure effective monitoring and risk mitigation.</p> <p>(III) In Article 7 of the Company's "Ethical Corporate Management Best Practice Principles," specific preventive measures have been established for business activities identified in Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," as well as other business areas with a higher risk of unethical conduct.</p> <p>Furthermore, the Company has established "Management Measures for Appeals and Whistleblowing," which covers reports regarding sexual harassment, unethical conduct, illegal acts (such as corruption, bribery, and receiving bribes), misconduct, and unethical behavior.</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>II. Implementation of ethical corporate management</p> <p>(I) Does the company evaluate the ethical records of parties it does business with and stipulate ethical conduct clauses in business contracts?</p>	V		<p>(I) The Company's "Ethical Corporate Management Best Practice Principles" explicitly stipulate that contracts signed with agents, suppliers, customers, or other business partners shall include clauses requiring compliance with the Company's ethical management policy. These contracts must also contain provisions allowing the Company to terminate or rescind the agreement at any time if the counterparty is involved in unethical conduct.</p> <p>Furthermore, the Company conducts regular performance evaluations of its suppliers and, as necessary, incorporates specific ethical conduct clauses into contracts with its business partners.</p>	No difference.
<p>(II) Does the company have a unit that supports ethical management practices on a full-time basis under the Board of Directors, and reports the ethical management policy and programs</p>	V		<p>(II) The Administration and Management Department serves as the dedicated unit for promoting ethical corporate management within the Company. The status of ethical management operations for 2025 and the implementation plan for 2026 were reported to</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>against unethical conduct regularly (at least once a year) to the Board of Directors and oversees the operations?</p> <p>(III) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?</p>	V		<p>the Board of Directors on November 6, 2025.</p> <p>(III) The Company's "Ethical Corporate Management Best Practice Principles" explicitly stipulate policies for avoiding and preventing conflicts of interest. Appropriate channels for statements and whistleblowing have been established for both internal and external personnel.</p> <ul style="list-style-type: none"> • General Cases: For general inquiries or reports, the designated email is appeal@aurotek.com, managed by the Office of the President. Upon receiving a report, the Chairman assigns dedicated personnel to form a task force based on the content and nature of the report. The Chairman appoints a head for the task force to coordinate all investigations and processing of the case. • Cases Involving Executives or Directors: For cases involving directors, independent directors, managers, or senior executives of the Group, the 	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(IV) Does the company have effective accounting system and internal control systems set up to facilitate ethical corporate management, does the internal auditing unit formulate audit plans based on unethical conduct risk assessment results, and does it audit compliance with the unethical conduct prevention plan or commission a CPA to perform the audit?	V		<p>designated email is audit@aurotek.com. This inbox is exclusively managed by the Internal Audit Office. The Internal Audit Office is responsible for conducting special investigations and reporting the findings directly to independent directors who have no conflict of interest in the matter.</p> <p>(IV) To implement ethical corporate management, the Company has established effective accounting and internal control systems. The Internal Audit Office prioritizes high-risk operations in the annual audit plan based on risk assessment results to strengthen preventive measures. The implementation status of the audit plan is reported to the Board of Directors at every meeting.</p> <p>Furthermore, all units within the Company conduct annual internal control self-assessments to reasonably ensure that the design and execution of the Company's internal control system remain effective and robust.</p>	No difference.
(IV) Does the company regularly hold internal and external educational	V		(V) The Company publishes relevant regulations on its official website, ensuring they are accessible to all	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
trainings on ethical corporate management?			<p>employees at any time. Furthermore, the Company conducts educational training and promotional activities for employees to ensure they fully understand the Company's commitment and policies regarding ethical management.</p> <p>In 2025, an online assessment was administered to all employees, covering the "Ethical Corporate Management Best Practice Principles," "Operating Procedures for Ethical Corporate Management," and "Codes of Conduct." The participation rate reached 97%, with an average score of 98 points.</p>	
<p>III. Operation of whistleblowing system</p> <p>(I) Does the company establish concrete whistleblowing and reward system and have a convenient reporting channel in place, and assign an appropriate person to communicate with the accused?</p>	V		<p>(I) The Company has established the "Management Measures for Appeals and Whistleblowing," which includes a concrete whistleblowing and reward system along with convenient reporting channels. Dedicated mailboxes are provided for this purpose. For each case, appropriate personnel are assigned specifically to handle and communicate with the accused party. Furthermore, a "Stakeholders Section" is available on</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
(II) Does the company establish standard operating procedures for investigating reported cases, and does it take subsequent measures and implement a confidentiality mechanism after completing investigation?	V		<p>the official website for employees and external stakeholders to submit appeals or reports. From 2025 to the date of publication of this annual report, no whistleblowing cases have occurred.</p> <p>(II) The Company's "Management Measures for Appeals and Whistleblowing" explicitly define the Standard Operating Procedures (SOP) for investigations and the Whistleblower Protection System. These measures also specify the subsequent actions to be taken upon completion of an investigation, as well as the implementation of relevant confidentiality mechanisms to safeguard the identity of the parties involved.</p>	No difference.
(III) Does the company provide proper whistleblower protection?	V		<p>(III) The Company maintains strict confidentiality regarding the identity of whistleblowers and the content they provide. It ensures that the anonymity of the whistleblower is preserved throughout the process. Furthermore, the Company provides comprehensive protection to employees and related personnel who report illegal acts or participate in the investigation process, ensuring they are shielded from unfair</p>	No difference.

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
			retaliation or discriminatory treatment as a result of their involvement.	
IV. Strengthening Information Disclosure Does the Company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		The Company has disclosed its established "Ethical Corporate Management Best Practice Principles" on both the official corporate website and the Market Observation Post System (MOPS). Furthermore, the status of the Company's ethical management operations and its implementation results are regularly updated and disclosed on the official corporate website.	No difference.
V. If the Company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: The Company's "Ethical Corporate Management Best Practice Principles" are formulated and implemented in strict accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies." These principles aim to implement ethical management policies and prevent unethical conduct. Currently, the Company's practices are fully consistent with the official principles for listed companies, with no significant deviations in their implementation.				
VI. Other important information to facilitate a better understanding of the status of operation of the Company's ethical corporate management policies (e.g., the Company's reviewing and amending of its ethical corporate management best practice principles): Internally, the Company prioritizes the integrity and ethical conduct of all employees. It has established the "Ethical Corporate Management Best Practice Principles" and "Work Rules" among other management regulations. These documents clearly define				

Evaluation Item	Implementation status (Note)			Deviations from the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary	
<p>the rights and obligations of both labor and management, as well as the implementation of appropriate disciplinary systems. Externally, when entering into transaction contracts with vendors or agreements with relevant entities, ethical management is the primary consideration. Furthermore, the Company conducts regular performance evaluations of its suppliers. To ensure the effective implementation of ethical management, the Company has established robust internal control systems. Internal audit personnel conduct both scheduled and unscheduled audits to verify compliance and ensure the integrity of the Company's operations.</p>				

Note: Regardless of whether "Yes" or "No" is selected, a detailed description must be provided in the "Summary" column.

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

1. In addition to disclosing in the Corporate Governance section of the Market Observation Post System, the Company also discloses corporate governance related operations in the format of material information to investors in a timely manner, depending on the materiality.
2. The Company regularly or irregularly holds investor conferences, and the relevant materials of the investor conferences are disclosed on the Company's website and the Market Observation Post System.
3. Continuing education for the Company's managerial officers in 2025:

Job Title	Name	Training Dat	Organizer	Course Name	Hours
Vice President/ Deputy General Manager	Chang, I-Sheng	2025/06/24	Taiwan Academy of Banking and Finance (TABF)	Corporate Governance Forum	3
		2025/12/10	Importers and Exporters Association of Taipei (IEAT)	CHALLENGES AND COUNTERMEASURES FOR ENTREPRENEURS IN THE AI ERA	3
General Manager	Chu, Chun-Long	2025/11/25	Taiwan Project Management Association (TPMA)	Corporate Digital Transformation and Digital Governance	3
		2025/11/26	Taiwan Project Management Association (TPMA)	Succession Team Building and Talent Development	3
Chief Accounting Officer/ Corporate Governance Officer	Wang, Shu-Hua	2025/02/21	Corporate Operating and Sustainable Development Association (COSDA)	Corporate Governance and Securities Regulations: Implementation of Sustainable Development Policies and Securities Regulations in Taiwan	3
		2025/05/16	Securities and Futures Institute (SFI)	2025 Seminar on the Prevention of Insider Trading	3

Job Title	Name	Training Dat	Organizer	Course Name	Hours
		2025/10/28~ 2025/10/29	Securities and Futures Institute (SFI)	Practical Seminar for Directors, Supervisors (including Independent Directors), and Corporate Governance Officers – Taipei Class	12

(VIII) Implementation of internal control system:

1. Internal Control System Statements:

The "Internal Control System Statements" has been disclosed on the Market Observation Post System.

Please visit the Market Observation Post System> Single company> Company regulations/ Internal Control >Internal Control System Statements Announcement section for inquiries.

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

2. If the company engages an accountant to examine its internal control system, disclose the CPA examination report: None.

(IX) Important resolutions adopted in shareholders meeting and Board of Directors' meeting in the past year and up to the date of publication of the Annual Report:

1、Major resolutions of the shareholders' meeting and implementation:

Date	Major resolutions	Implementation status
2025.06.04	Adoption of the 2024 Business Report and Financial Statements.	Resolution passed.
	Adoption of the 2024 profit distribution proposal.	The resolution status has been announced in accordance with Article 230 of the Company Act. The ex-dividend record date was set as July 14, 2025, and the distribution was fully completed on July 31, 2025, with a cash dividend of NT\$1.5 per common share.
	Amendment to the "Articles of Incorporation."	Resolution passed. In response to the amendment of Article 14 of the Securities and Exchange Act, Article 23 of the "Articles of Incorporation" was amended to specify that "no less than 30% of the employee remuneration allocation shall be distributed to entry-level employees." Meanwhile, Article 26 was also amended to include the revision count and the date of amendment.

2、Major resolutions of the Board of Directors:

Date	Proposal	Resolutions	Implementation status
9th meeting of the 16th Board of Directors 2025.03.11	<ol style="list-style-type: none"> 1. Review of the 2025 Business Plan and operational goals. 2. Adoption of the 2024 Business Report, Parent Company Only Financial Statements, and Consolidated Financial Statements. 3. Review of the distribution of 2024 remuneration to employees and directors. 4. Adoption of the 2024 profit 	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.

Date	Proposal	Resolutions	Implementation status
	<p>distribution proposal.</p> <p>5. Adoption of the 2024 cash dividend distribution proposal.</p> <p>6. Review of the change of the Company's Certifying Public Accountants.</p> <p>7. Periodic assessment of the independence and suitability of the Certifying Public Accountants (including Audit Quality Indicators, AQI).</p> <p>8. Review of audit fees for the Certifying Public Accountants.</p> <p>9. Review of matters relating to the convening of the 2025 Shareholders' Meeting.</p> <p>10. Review of the application for a new financing facility with Shin Kong Bank.</p> <p>11. Amendment to the "Corporate Governance Best Practice Principles."</p> <p>12. Amendment to the "Rules of Procedure for Board of Directors Meetings."</p> <p>13. Amendment to the "Charter of the Audit Committee."</p> <p>14. Amendments to the "Articles of Incorporation" and the "Salary Management Regulations" within the payroll cycle of the internal control system.</p> <p>15. Assessment of the effectiveness of the 2024 internal control system and the "Internal Control System Statement."</p> <p>16. Review of the salary adjustment for the Chairman and Managers for the 2025 fiscal year.</p>		

Date	Proposal	Resolutions	Implementation status
10th meeting of the 16th Board of Directors 2025.05.08	<ol style="list-style-type: none"> 1. Adoption of the Consolidated Financial Statements for the first quarter of 2025. 2. Review of transactions with related parties regarding the purchase or sale of goods, and the provision of labor or technical services, where the estimated annual transaction amount reaches 5% of the Company's most recent consolidated total assets or net operating revenue. 3. Review of the proposed acquisition of securities of Bybot (Shenzhen) CO., LTD. by the Company's subsidiary, Aurotek (Shanghai) Inc. 	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.
11th meeting of the 16th Board of Directors 2025.08.07	<ol style="list-style-type: none"> 1. Review of the Consolidated Financial Statements for the second quarter of 2025. 2. Review of the application for the renewal of credit facilities with E.SUN Bank. 3. Review of the application for the renewal of credit facilities with First Commercial Bank. 4. Review of the application for a new financing facility with Taipei Fubon Bank. 5. Review of the application for the renewal of credit facilities with Chang Hwa Bank. 6. Review of the distribution of 2024 remuneration to directors and the allocation of employee remuneration to managers. 	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.
	<ol style="list-style-type: none"> 7. Review of the adjustment of the position and compensation for the Vice Chairman. 	The Chairman consulted the attending directors, and it	Execution shall proceed in accordance with the

Date	Proposal	Resolutions	Implementation status
		was unanimously resolved that the portion regarding the job title adjustment shall remain unchanged, while the portion regarding the salary adjustment was passed as originally drafted.	resolution.
	<p>8. Review of the appointment of the Assistant Manager of the Collaborative Manufacturing Division.</p> <p>9. Review of the Company's 2024 Sustainability Report.</p>	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.
12th meeting of the 16th Board of Directors 2025.09.04	Review of personnel changes.	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.
13th meeting of the 16th Board of	Review of the appointment of two Deputy General Managers.	After the Chairman consulted the directors	Execution shall proceed in accordance with the

Date	Proposal	Resolutions	Implementation status
<p>Directors 2025.09.30</p>		<p>present, the proposal was passed as originally drafted with no objections from any member.</p>	<p>resolution.</p>
<p>14th meeting of the 16th Board of Directors 2025.11.06</p>	<ol style="list-style-type: none"> 1. Review of the 2026 Business Plan. 2. Review of the Consolidated Financial Statements for the third quarter of 2025. 3. Review of the establishment of the "Nominating Committee" and the adoption of the "Charter of the Nominating Committee." 4. Review of the appointment of members for the first "Nominating Committee." 5. Review of the proposed acquisition of securities of ShenZhen IntelliDrive HubCreative Technology Co.,Ltd. by the Company's subsidiary, Aurotek (Shanghai) Inc. 6. Review of the application for the renewal of credit facilities with Taiwan Cooperative Bank. 7. Review of the application for the renewal of credit facilities with Cathay United Bank. 8. Review of the application for the renewal of credit facilities with Taiwan Business Bank. 9. Review of the 2026 Internal Audit Plan. 10. Review of the amendment to the "Procedures for Self-Assessment of Internal Control System" of the Company. 	<p>After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.</p>	<p>Execution shall proceed in accordance with the resolution.</p>

Date	Proposal	Resolutions	Implementation status
15th meeting of the 16th Board of Directors 2025.11.19	Review of the appointment of Yeh, Ming-Shih and Chien, Ting-Yeh as Deputy General Managers.	After the Chairman consulted the directors present, the proposal was passed as originally drafted with no objections from any member.	Execution shall proceed in accordance with the resolution.

(X) During the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof :

Date	Major resolutions	Summary of key resolutions
11th meeting of the 16th Board of Directors 2025.08.07	Review of the adjustment of the position and compensation for the Vice Chairman.	Independent Director Chou, Ta-Jen reminded the board to ensure compliance with the Articles of Incorporation regarding the adjustment of the Vice Chairman's job title. After discussion, the Board of Directors took his opinion into consideration and resolved to keep the job title unchanged, while passing only the salary adjustment in recognition of the expansion of his professional responsibilities.

IV. Information on the professional fees of the attesting CPAs

(I) Information on fees to CPA:

Unit: NT\$ thousands

Name of accounting firm	Name of CPA	Audit period	Audit fee	Non-audit fee	Total	Remarks
Pricewaterhouse Coopers Taiwan	Wang, Sung-Tse, Yu, Shu-Fe	Q1 to Q4, 2025	2,430	550	2,980	Transfer pricing and tax consulting

Please specify the content of non-audit services: (e.g., tax certification, assurance, or other financial advisory and consulting services)

Note: If the Company has changed its certified public accountants (CPAs) or accounting firm during the current fiscal year, the audit periods shall be listed separately. The reasons for the change shall be explained in the remark's column, and information regarding the audit and non-audit fees paid shall be disclosed in chronological order. A footnote must be provided to describe the specific content of the non-audit services.

(II) If the accounting firm is changed and the audit fees paid in the year of the replacement are less than that of the previous year, the amounts of the audit fees before and after the replacement and the causes shall be disclosed: None.

(III) If the audit fees were reduced more than 10% from those of the prior year, the reduction amount, percentage and reasons for the reduction of audit fees shall be disclosed: None.

V. Information on replacement of CPA

(I) Regarding the predecessor CPAs

Date of replacement	Approved by the Board of Directors on March 11, 2025		
Reasons and explanations for replacement	Due to internal organizational adjustments within the accounting firm, the CPAs were changed from CPA Wang, Sung-Tse and CPA Lin, Chun-Yao to CPA Wang, Sung-Tse and CPA Yu, Shu-Fen.		
Termination or rejection of appointment by the principal or CPAs	Involved party	CPA	The Company
	Circumstance	Not applicable	Not applicable
	Voluntarily terminated the engagement		
Declined (or did not continue) the engagement			
The opinion and reasons for audit reports issued other than unqualified opinions within the last two years	None		
Disagreements with the issuer	Yes		Accounting principles or practices
			Disclosure in financial statements
			Scope or procedures of the audit
			Others
	No	V	
Description	-		
Other disclosure matters (those required under Paragraph 6, Item 1, Sub-items 4 to 7 of Article 10 of these Regulations)	None		

(II) Regarding the successor CPAs

Name of CPA firm	PricewaterhouseCoopers Taiwan
Name of CPA	CPA Wang, Sung-Tse, CPA 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) The predecessor CPAs' reply to the matters under Item 1 and Sub-item 3, Item 2, Subparagraph 6, Article 10 of these Regulations: None.

VI. The Chairman, general manager, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year: None.

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

(I) Changes in the equity interests of directors, supervisors, managerial officer, and major shareholders:

1. Equity transfer: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Inquiry for Equity Transfer Information > Ex-post Filing of Insiders Shareholding Change for relevant information.

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

2. Pledge of Equity: Please refer to Market Observation Post System > Individual Company > Shareholding Changes / Securities Issuance > Pledge/Release of Pledge of Insiders > Announcement for Pledge/Release of Pledge of Insiders for relevant information.

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

(II) Shares Trading with Related Parties: None.

(III) Shares Pledge with Related Parties: None.

VIII. Relationships Among the Top 10 Shareholders (related party, spouse, or kinship within the second degree)

March 31, 2026

Name (Note 1)	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remarks
	Shares	Ratio (%)	Shares	Ratio (%)	Shares	Ratio (%)	Name of entity or individual	Relationship	
Aurotek Marketing Consultant Corporation	14,203,423	17.16%	Not applicable	Not applicable	-	-	Chang, I-Sheng Chang, Yung-Chang (Note I)	Chairman Former Chairman	-
Representative of Institutional Director: Chu, Chun-Long	350,186	0.42%	-	-	-	-	-	-	-
Oiles Corporation	4,295,111	5.19%	Not applicable	Not applicable	-	-	-	-	-
Chang, Yung-Chang (Note I)	2,309,407	2.79%	-	-	-	-	Aurotek Marketing Consultant Corporation Chang, I-Sheng	Former Chairman Father and son	-
Lee, Cheng-Mo	1,056,271	1.28%	9,351	0.01%	-	-	Li, I-Hsuan Li, Hao-Wei	Father and daughter Father and son	-
Chang, I-Sheng	699,248	0.84%	-	-	-	-	Aurotek Marketing Consultant Corporation Chang, Yung-Chang	Chairman Father and son	-
Li, I-Hsuan	630,446	0.76%	-	-	-	-	Lee, Cheng-Mo Li, Hao-Wei	Father and daughter Siblings	-
Li, Hao-Wei	618,438	0.75%	-	-	-	-	Lee, Cheng-Mo Li, I-Hsuan	Father and son Siblings	-
Huang, Kuan-Wen	553,000	0.67%	-	-	-	-	-	-	-

Name (Note 1)	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remarks
	Shares	Ratio (%)	Shares	Ratio (%)	Shares	Ratio (%)	Name of entity or individual	Relationship	
Tsai, Ming-Hui	548,000	0.66%	-	-	-	-	-	-	-
Huang, Tun-Wan	447,760	0.54%	-	-	-	-	-	-	-

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

Note 1: All of the top ten shareholders shall be listed. For shareholders that are institutional entities, the name of the institutional shareholder and the name of its representative shall be listed separately.

Note 2: The calculation of the shareholding percentage shall include shares held under the individual's own name, as well as shares held by their spouse, minor children, or under the names of others.

Note 3: For the shareholders listed above, including both institutional entities and natural persons, their relationships with one another shall be disclosed in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. The number of shares of the same invested company held by the Company, the Company's directors, supervisors, and managerial officers, and the businesses controlled directly or indirectly by the Company, and the consolidated shareholding ratio

December 31, 2025

Unit: Shares ; %

Invested company (Note)	Investment by the Company		Investments from directors, supervisors, managerial officers and their directly or indirectly controlled enterprises		Combined investment	
	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)	Number of shares	Shareholding percentage (%)
3e Yamaichi Electronics Co., Ltd.	2,413,000	19	-	-	2,413,000	19
Kunshan Kyowa Universal joint Co., Ltd.	-	30	-	-	-	30
Aurotek (Shanghai) Inc	-	100	-	-	-	100
Kunshan Yichun Industrial Technology Co., Ltd.	-	100	-	-	-	100

Note: Accounted for using the equity method.

Chapter 3. Information on Capital Raising Activities

I. Capital and shareholding

(I) Sources of capital stock:

April 15, 2026

Year/ Month	Issued price (NT\$)	Authorized capital		Paid-in capital		Remarks			
		Shares (thousand shares)	Amount (NT\$ '000)	Shares (thousand shares)	Amount (NT\$ '000)	Sources of Capital	Capital paid in by assets other than cash	Other	
2002.07	10	32,000	320,000	21,880	218,800	cash capital increase	25,000	-	MOF SFB Letter No. 09101313555
						capital increase from earnings	35,500		
						capital increase from employee bonus	2,100		
						capital increase from capital surplus	14,200		
2003.08	10	45,000	450,000	28,000	280,000	capital increase from earnings	36,102	-	MOF SFB Letter No. 0920128651
						capital increase from employee bonus	3,218		
						capital increase from capital surplus	21,880		
2004.09	10	45,000	450,000	32,970	329,700	capital increase from earnings	31,360	-	SFB Letter No. 0930130130
						capital increase from employee bonus	2,100		
						capital increase from capital surplus	16,240		
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	-	MOI Construction Letter No. 09411480310
						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		
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	-	MOEA Commerce Letter No. 09501190860
						capital increase from employee bonus	4,000		
						capital increase from capital surplus	22,000		
2006.10	10	70,000	700,000	56,085	560,850	exercise of employee stock options	400	-	MOEA Commerce Letter No. 09501238060

Year/ Month	Issued price (NT\$)	Authorized capital		Paid-in capital		Remarks			
		Shares (thousand shares)	Amount (NT\$ '000)	Shares (thousand shares)	Amount (NT\$ '000)	Sources of Capital	Capital paid in by assets other than cash	Other	
2007.04	10	70,000	700,000	56,859	568,598	conversion of convertible bonds exercise of employee stock options	7,548 200	-	MOEA Commerce Letter No. 09601089990
2007.09	10	70,000	700,000	61,610	616,098	capital increase from earnings capital increase from employee bonus	45,000 2,500	-	MOEA Commerce Letter No. 09601222480
2008.09	10	150,000	1,500,000	65,199	651,998	capital increase from earnings capital increase from employee bonus	30,900 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

Unit: Shares

Type of stock	Authorized capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Common shares	82,789,693	67,210,307	150,000,000	Listed company's shares

Note: Please specify whether the stock is listed on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEX). If the stock is subject to restricted trading on the TWSE or TPEX, a special notation must be added.

(II) Information relating to shelf registration system: None.

(III) List of major shareholders

Names, shareholding amounts, and percentages of shareholders with a stake of 5% or more, or among the Top 10 shareholders:

March 31, 2026

Names of major shareholder	Shares	Shareholding (shares)	Shareholding (%)
Aurotek Marketing Consultant Corporation		14,203,423	17.16 %
Oiles Corporation		4,295,111	5.19%
Chang, Yung-Chang (Note)		2,309,407	2.79%
Lee, Cheng-Mo		1,056,271	1.28%
Chang, I-Sheng		699,248	0.84%
Li, I-Hsuan		630,446	0.76%
Li, Hao-Wei		618,438	0.75%
Huang, Kuan-Wen		553,000	0.67%
Tsai, Ming-Hui		548,000	0.66%
Huang, Tun-Wan		447,760	0.54%
Total		25,361,104	30.63%

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

(IV) Dividend policy and implementation status:

1. Dividend policy:

The Company is currently in a critical stage of operational growth and strategic transformation. To satisfy operational planning, support investment projects, and fulfill funding requirements for capital budgets, the dividend policy is prudently determined by the Board of Directors, considering internal and external environmental changes, business planning, and the long-term interests of shareholders.

In terms of specific distribution and execution, the Company shall allocate no less than 10% of the annual distributable earnings as dividends to shareholders. However, if the accumulated distributable earnings are less than 2% of the paid-in capital, no distribution may be made. Dividends may be distributed in the form of cash or stock, provided that the cash dividend shall not be less than 20% of the total dividends distributed.

2. Dividend distribution to be proposed to the shareholders' meeting:

AUROTEK CORPORATION
2025 Earnings Distribution Statement

Unit: NTD

Retained earnings at the beginning of 2025		\$185,919,232
Add: Adjustment to retained earnings for the year 2025	(1,567,026)	
Add: Net profit after tax for the year 2025	172,068,698	
Subtract: Setting aside legal reserve	(17,050,167)	
Earnings available for distribution		339,370,737
Distribution items:		
Cash dividends on common shares: NT\$1.0 per share	(82,789,693)	
Retained earnings at the end of 2025		\$256,581,044

Chairman: Cheng, Tien-Chong

Managerial officer: Chu, Chun-Long

Chief Accounting Officer: Wang, Shu-Hua

3. Expected significant changes in dividend policy: None.

(V) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting:

Not applicable. There is no stock dividend distribution proposed in this shareholders' meeting.

(VI) Compensation of employees, and directors:

1. The percentages or ranges with respect to employee, and director compensation, as set forth in the Company's articles of incorporation:

According to Article 23 of the Company's Articles of Incorporation, if the Company generates profits for the year, it shall allocate no less than 5% of such profits as employees' compensation (of which no less than 30% shall be allocated as compensation to non-executive employees), as resolved by the Board of Directors and to be distributed in the form of shares or cash. The recipients of employees' compensation may include employees of subsidiaries who meet certain conditions. The Company may also, by resolution of the Board of Directors, allocate no more than 5% of such profits as directors' remuneration.

However, if the Company still has accumulated deficits, an amount shall be reserved to cover such deficits before allocating employees' compensation and directors' remuneration according to 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:

The distribution of the Company's compensation is determined in accordance with applicable laws, regulations, and the Company's Articles of Incorporation. The allocated amounts are recognized as expenses for the current year. If there is a discrepancy between the actual distribution amount resolved by the Board of Directors and the estimated amount, it shall be treated as a change in accounting estimate and recognized in the profit or loss of the following year.

3. Information on any approval by the Board of Directors of distribution of compensation:

(1) Amount of employees' and directors' compensation distributed in cash or stocks:

On March 10, 2026, the Company's Board of Directors approved the distribution plan for the 2025 employee and director compensation as follows:

- Employee compensation in cash: NT\$ 11,581,606.
- Employee compensation in stock: None.
- Director compensation in cash: NT\$ 6,948,964.

(2) The amount of any employee profit-sharing 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 or individual financial reports for the

current period and total employee profit-sharing compensation: None.

4. The actual distribution of employee, and Director compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, or director compensation, additionally the discrepancy, cause, and how it is treated: No difference.

(VII) Status of a company repurchasing its own shares: None.

II. Issuance of corporate bonds

- (I) Issuance of corporate bonds: None.
(II) Information on convertible corporate bonds: None.
(III) Information on exchangeable corporate bonds: None.
(IV) Issuance of corporate bonds under shelf registration: None.
(V) Information on corporate bonds with warrants: None.

III. Issuance of preferred shares

- (I) Issuance of preferred shares: None.
(II) Information on preferred shares with warrants: None.

IV. Issuance of global depositary receipts (GDR): None.

V. Issuance of employee stock options

- (I) Issuance of employee stock options:

April 15, 2026

Type of employee stock options (Note 2)	First Issuance (Note 5)
Effective registration date and total number of units	October 15, 2024 3,000,000 units
Issue date (Note 4)	December 9, 2024
Number of units issued	1,860,000 units
Number of units still available for issuance	1,140,000 units
Ratio of the number of issued subscribable shares to the total	2.2467%

Type of employee stock options (Note 2)	First Issuance (Note 5)
number of issued shares at the time of issuance	
Duration	5 years
Exercise method (Note 3)	<p>I. The new shares shall be issued in scripless form through book-entry transfer. Pursuant to the proviso of Paragraph 1, Article 161 of the Company Act, the shares will be issued prior to the registration of the change in authorized capital.</p> <p>II. For employees of overseas subsidiaries, the new shares shall be delivered to the "Collective Employee Investment Account" opened by the respective overseas subsidiary at a custodian institution. This account is strictly limited to the sale of shares acquired through the exercise of subscription rights, transfers, or allotments, and may not be used for any other securities trading activities.</p>
Vesting period and percentage (%)	<p>Starting from two years after the grant date of the employee stock options, option holders may exercise their rights according to the following schedule. The cumulative maximum percentage of options exercisable is as follows :</p> <p>2 years after grant: 40%</p> <p>3 years after grant: 60%</p> <p>4 years after grant: 100%</p>
Number of shares subscribed through exercise of the warrants	-
Amount of the shares subscribed through exercise of the warrants (NT\$)	-
Number of unexercised shares	1,398,000 shares
Subscription price per share of the unexercised shares	NT\$ 57.1
Ratio of the number of unexercised shares to the total number of issued shares (%)	1.6886%
The effect on shareholders' equity	The issuance of Employee Stock Options is intended to attract and retain key talent while motivating employees and fostering corporate loyalty. Although there is a minor dilution effect on existing shareholders' equity, the plan is

Type of employee stock options (Note 2)	First Issuance (Note 5)
	expected to align employee interests with long-term goals, creating mutual value for both the Company and its shareholders in the future.

Note 1: The status of employee stock options includes both public offerings and private placements that are currently in progress. Public offerings in progress refer to those that have been declared effective by the Financial Supervisory Commission (FSC). Private placements in progress refer to those that have been approved by a resolution of the Shareholders' Meeting.

Note 2: The number of columns shall be adjusted based on the actual number of issuances.

Note 3: It shall be specified whether the options are fulfilled through the delivery of existing shares or the issuance of new shares.

Note 4: For issuances or proceedings with different dates, they shall be listed separately.

Note 5: Private placements must be marked in a prominent manner.

(II) Names of managerial officers receiving options and names of Top 10 employees in entitlement, and status of exercise and subscription:

April 15, 2026

First Issuance	Title	Name	Units exercised	Percentage of shares exercised to total outstanding shares	Exercised				Unexercised			
					Units subscribed	Subscription price	Subscription amount	Percentage of shares exercised to total outstanding shares	Units subscribed	Subscription price	Subscription amount	Percentage of shares exercised to total outstanding shares
Managerial Officers	Vice Chairman/ Deputy General Manager	Chang, I-Sheng	590,000	0.71%	-	-	-	-	590,000	57.1	33,689,000	0.71%
	General Manager	Chu, Chun-Long										
	Deputy General Manager	Chen, Yu-Ping										
	Assistant Manager	Jhou, Jheng-Sian										
	Assistant Manager	Chen, Wen-Chin										
	Manager	Wang, Shu-Hua										
Employee	Manager	Jhuo, Hong-Ming	372,000	0.45%	-	-	-	-	372,000	57.1	21,241,200	0.45%
	Manager	Siao, Chuang-Yuan										
	Manager	Ou, Nai-Ming										

First Issuance	Title	Name	Units exercised	Percentage of shares exercised to total outstanding shares	Exercised				Unexercised				
					Units subscribed	Subscription price	Subscription amount	Percentage of shares exercised to total outstanding shares	Units subscribed	Subscription price	Subscription amount	Percentage of shares exercised to total outstanding shares	
	Project Manager	Chen, Mao-Sheng											
	Manager	Kuan, Ying-Chin											
	Project Manager	Tu, Lu-Yun											
	Manager	Lin, Mei-Ling											
	Manager	Kao, Meng-Tsung											
	Project Manager	Chuang, Shih-Yu											
	Project Manager	Kuo, Kuan-Chun											
	Manager	Zhang, Yao-Can											

VI. Issuance of new restricted employee shares: None.

VII. Mergers, acquisitions or issuance of new shares for acquisition of shares of other companies: None.

VIII. Financing plans and implementation: The Company has not raised funds through the issuance or private placement of securities; therefore, there are no relevant fund utilization plans to report.

Chapter 4. Overview of Operations

I. Business activities

(I) Business scope

1. Major business activities and percentage of sales revenue

Unit: NT\$ thousands

Product name	2025	
	Amount	Percentage of sales revenue (%)
Automation components	951,373	38.11
Automation Equipment and Modules	1,267,990	50.79
Robotics and others	277,045	11.10
Total	2,496,408	100.00

2. Current products (services) and new products (services) planned for development

The Company has deeply cultivated three core domains: automation components, equipment and modules, and robotics and others. Through the deep integration of key components and intelligent systems, the Company provides customers with high-precision, intelligent, one-stop procurement solutions. The current products and planned new products for development in each category are as follows:

(1) Automation components

The Company provides integrated sales of automation components, including high-precision transmission, drive, sensing, and control components. The main products cover servo motors, linear motors, direct drive motors, high-precision reducers, self-lubricating bearings, ball screws, laser modules, sensors, vision modules, as well as various motion control cards and multi-axis motion control systems, which serve as the key control cores and components for the automation industry and equipment. In the future, the Company will continue to collaborate with suppliers to conduct market research, introduce more competitive components, and deepen its deployment in sectors such as semiconductor and automation equipment, and battery production equipment. Regarding the development and upgrade of key products, the Company plans to enhance the applications of reducers for automatic tool changer systems, low-noise auto-lubricating ball screws, high-precision linear motor modules, precision direct drive motors, and high-rigidity precision reducers to improve competitive advantages.

(2) Automation Equipment and Modules

Centered on key equipment for the electronics manufacturing (SMT/PCBA) processes and production line automation solutions, the main products include PCBA process equipment (e.g., high-performance depaneling machines, under-cut depaneling machines, laser depaneling machines, and secondary dust removal equipment), smart production line peripheral systems, and modules (e.g., SMT smart warehousing systems

and lifting roller robots). In addition, the Company provides semiconductor automation module business to meet customers' upgrade demands for efficiency, yield rate, and production history traceability. The Company plans to develop upstream and downstream auxiliary equipment and systems for depaneling machines (such as board loaders/unloaders and post-depaneling vision inspection systems) to improve the degree of automation and added value of the equipment. Moving forward, the Company will also focus on upgrading existing equipment towards "intelligence, modularization, and maintainability," expanding production line peripheral modules (including dust removal and logistics connection), and introducing digital twin technology and equipment predictive maintenance functions to achieve a complete mapping from physical production lines to virtual spaces and optimize decision-making.

(3) Robotics and others

The Company integrates Autonomous Mobile Robots (AMRs), industrial robots, and service robots, and acts as an agent to sell various types of commercial delivery, cleaning, bartending, and advertising robots. These are applied in multiple fields such as manufacturing, medical care, logistics, hotels, and commercial offices to reduce labor burdens and enhance delivery service efficiency and accuracy. Furthermore, as robots integrate into various industries to undertake repetitive or dangerous tasks, the Company also undertakes module business for robots and auxiliary equipment. Other product lines include energy-saving and safety devices and systems, such as natural smoke ventilation systems and Eco Color green louver systems that provide heat insulation, shading, and ventilation. To respond to the demands of smart manufacturing, the Company will continue to deepen smart logistics and automation applications through its sub-brand, AURO|SOLUTIONS. The Company plans to deeply integrate automation components, self-manufactured equipment, and AMRs to provide more flexible production line automation and unmanned logistics solutions. In the future, the Company will further promote the application of unmanned stackers and forklifts, and proactively introduce humanoid robots into scenarios such as logistics, medical care, and warehousing to address labor shortage pain points. In terms of energy-saving and safety products, the Company plans to introduce more indoor and outdoor shading products for buildings, and adopt the latest smart home standard, Matter, to integrate various smart home peripheral devices, thereby increasing market penetration and providing consumers with a more convenient home living experience.

(II) Industry overview

1. Industry trends and outlook

Entering 2026, Taiwan's manufacturing and automation sectors have officially transitioned from the recovery phase of previous years into an "Expansion Phase" centered on deep AI integration. As global digital transformation enters its "deep-water zone," robust demand for high-performance computing (HPC) chips and servers is projected to propel Taiwan's semiconductor output beyond NT\$ 7 trillion. This momentum not only expands the market for high-precision transmission and sensing components but also triggers a

fundamental paradigm shift in the automation industry.

Under the current industrial landscape, automation components are no longer confined to simple hardware transmission. 2026 marks the inaugural year of Edge AI commercialization. By integrating "AI Boxes" with localized, real-time inference capabilities, automation components now possess intelligent decision-making faculties, significantly enhancing the operational efficiency and autonomy of industrial robots. Concurrently, bolstered by deepening Taiwan-U.S. trade cooperation and tariff incentives, Taiwanese manufacturers have demonstrated exceptional cost-performance ratios in precision reducers and servo systems, successfully penetrating key segments of the global semiconductor and automation equipment supply chains.

The focal point of manufacturing transformation has evolved from "Standardization" to "Precision, Intelligence, and System Integration." Taking the PCBA process as an example—as products move toward high density—depaneling equipment must integrate low-stress control and high-quality dust removal modules to ensure yield rates. Modern equipment must further feature deep networking and data acquisition capabilities, utilizing AI for predictive maintenance to shift maintenance models from reactive to proactive, thereby optimizing utilization rates and mitigating downtime risks. In response to global labor shortages, enterprises are accelerating the shift from standalone automation to "linear" and "surface" interconnection. Through the deep integration of Autonomous Mobile Robots (AMR) with workstations and warehousing systems, companies aim to maintain operational stability while countering rising labor costs.

Technological advancements are leading AI from the virtual world into the "Physical AI" era. 2026 also serves as the commercial debut of humanoid robots. Intelligent robots now possess self-learning capabilities, allowing them to flexibly handle complex scenarios such as precision assembly, industrial logistics, and medical care. Current intelligent robots exhibit six major evolutionary traits:

- (1) Intelligent Evolution & Self-Learning: Reducing dependence on manual programming through deep learning.
- (2) Human-Robot Collaboration: Collaborative robots (Cobots) significantly increasing the adoption of smart manufacturing.
- (3) Smart Logistics & Unmanned Delivery: Full-scale implementation of autonomous delivery vehicles and unmanned warehousing.
- (4) 5G/6G Technology Fusion: Enhancing remote control stability and data transmission speeds.
- (5) Multimodal Sensing & Environmental Adaptation: Strengthening applications in complex scenarios involving vision and tactile feedback.
- (6) Cost Reduction & Market Penetration: Lowering entry barriers to accelerate robot adoption in agriculture, retail, and healthcare.

Beyond industrial applications, automation technology is deeply integrating with ESG decarbonization trends. In response to global extreme climate challenges, market demand for green building systems featuring thermal insulation, sunshading, and natural smoke

extraction has doubled. With the widespread adoption of the Matter smart home standard, traditional building materials have transformed into cross-platform IoT devices. This enables energy-saving equipment to seamlessly connect with global smart ecosystems, significantly optimizing the energy management efficiency of buildings.

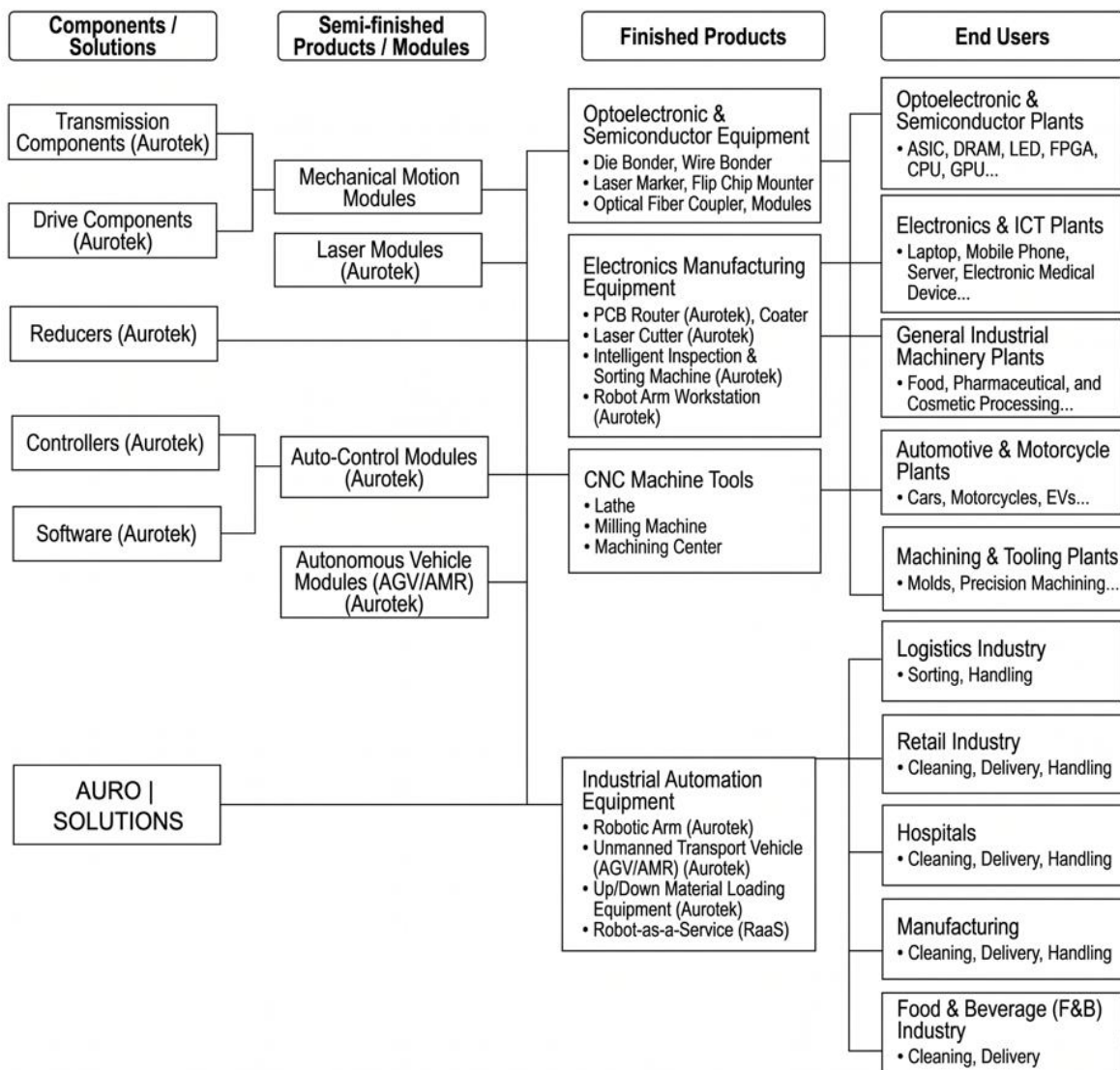
2. The relationship between upstream, midstream and downstream of the industry

Originally founded as a trade entity specializing in mechanical transmission components, the Company has adhered to the principles of resource integration and value creation. Over the years, we have strategically extended our core competencies into motion control, servo motors, transmission drives, and integrated automatic control technologies. Subsequently, the Company invested in the development of automated equipment, robotics, and Autonomous Mobile Robot (AMR) application solutions, while simultaneously advancing the design and installation of energy-saving safety devices, such as natural smoke extraction systems and motorized wind-deflecting shutters. Today, our business portfolio spans across high-tech electronics, mechanical equipment, and smart building sectors.

In the strategic layout of the automation system and equipment industry chain, the upstream segment is anchored by the supply of key components and core modules. This includes motion controllers, servo drive systems, laser modules, sensing and vision components, and various precision mechanical parts. The midstream segment focuses on equipment manufacturing and system integration, encompassing R&D in mechanical structures, electronic control, and software, alongside modular assembly, testing, validation, and customized implementation services. The downstream segment targets end-user applications, including electronic information manufacturing processes (such as PCBA depaneling machines and laser cutting machines), industrial automation equipment, and smart logistics service equipment. Our final services cater to a diverse clientele in the electronics, semiconductor, and optoelectronics sectors, as well as general machinery plants, logistics, healthcare, and commercial office buildings.

Furthermore, the Company has deeply penetrated the smart robotics industry chain through its sub-brand, AURO | SOLUTIONS. This industry chain integrates upstream core components, midstream robot manufacturing, and downstream application scenarios—each segment being intricately interconnected. As technologies in AI, cloud computing, and smart manufacturing evolve, the industry chain is undergoing further optimization. By providing highly efficient, labor-saving intelligent solutions, the Company is progressively expanding its business from traditional manufacturing and logistics into the service and healthcare industries, meeting the market demand for intelligent transformation. In the field of energy-saving and safety, the Company leverages its integration advantages to embed technologies into downstream application sites, thereby enhancing corporate competitiveness.

The following illustrates the correlation between the upstream, midstream, and downstream segments of the Company's primary automation system business:



3 - Product development trends

Entering 2026, automation components have evolved into the essential physical foundation for AI, automotive electronics, and the Internet of Things (IoT). With the continuous iteration of Generative AI and Autonomous Driving (ADAS) technologies, demand for high-performance, low-power Application-Specific Integrated Circuits (ASICs) has surged, raising the technical threshold for high-dynamic-response sensors and high-end transmission control components. In terms of technical architecture, the penetration of Edge AI hardware in vertical industries is increasing significantly. By integrating "AI Boxes" with communication modules, components now possess localized real-time inference capabilities, initiating a highly efficient "Hardware-Defined Software" operational model. Furthermore, the deep fusion of Information Technology (IT) and Operational Technology (OT) has dismantled previous system silos. Development trends are shifting toward compatibility with Digital Twin interfaces to achieve data centralization and support the global optimization of smart manufacturing. Under the global ESG framework and Carbon Border Adjustment Mechanisms (CBAM), transmission components with low energy consumption and high conversion efficiency have transitioned from "optional" to a "market prerequisite."

R&D is now deeply integrating low-carbon materials and energy-saving control algorithms to align with the decarbonization procurement standards of major international corporations.

This intelligence-driven trend has profoundly influenced the R&D direction of automation equipment and modules, focusing on four core dimensions: "High Speed & Precision," "Intelligence & Visualization," "Modularity & Systematization," and "Low-Carbon Sustainability." To meet the demand for miniaturization and high integration in electronic products, manufacturing equipment must maintain micron-level precision at high speeds while ensuring yield rates through rigorous stress control, anti-static, and dust-proofing technologies. Equipment intelligence has evolved from traditional single-point monitoring to data-driven management and Predictive Maintenance with decision-support functions. Utilizing AI and IoT sensing, equipment can perform real-time data collection and anomaly diagnosis, effectively reducing unplanned downtime and maximizing production utilization rates. To satisfy market demands for low-volume, high-variety, and rapid changeover flexibility, product development is moving toward modularity, enabling deep integration with smart warehousing and automated logistics systems to provide highly scalable, comprehensive solutions.

2026 further marks the transition of "Physical AI" from laboratories to large-scale applications. Intelligent robots are undergoing a paradigm shift from "passive instruction execution" to "active perception and decision-making." Facing global structural labor shortages, robotics technology is no longer limited to enclosed industrial lines but has transformed into highly flexible intelligent entities through cross-disciplinary integration. Current trends in the intelligent robotics industry include:

- A. **Adaptive and Self-Learning Capabilities:** AI technologies (such as deep and reinforcement learning) empower robots to automatically adjust behaviors based on environmental changes, reducing reliance on manual programming. In logistics, autonomous driving, and smart homes, robots can make autonomous decisions based on big data analysis and simulated environment training.
- B. **Integration of AI and Digital Automation:** Combining computer vision and Natural Language Processing (NLP) allows robots to handle volatile environments. Manufacturers and retailers can optimize robot behavior through AI to improve the accuracy of product inspection, order processing, and inventory management.
- C. **Advancement of RPA and Morphological Diversity:** Robotics has extended beyond traditional industrial robots to bionic robots, medical robots, drones, and exoskeletons. The maturation of Robotic Process Automation (RPA) is driving applications in customer service and healthcare, while Cobots and AMRs have become key drivers of digital transformation.
- D. **Sustainability and Green Energy:** Driven by ESG trends, robots are adopting low-power designs, eco-friendly materials, and energy recovery technologies to reduce their carbon footprint.
- E. **Equipment Life Extension and Intelligent Retrofitting:** As equipment update cycles

shorten, enterprises are utilizing robots and AMRs to retrofit existing production lines, enhancing flexibility for low-volume, high-variety production while extending the service life of legacy assets and reducing waste.

In terms of energy-saving and safety devices, development has shifted toward the deep integration of smart homes and building safety. In response to extreme climate challenges, demand for weather-resistant building systems with thermal insulation, sunshading, and automatic smoke extraction is surging. By adopting the Matter global smart home standard, energy-saving devices can seamlessly connect with the AIoT ecosystem, utilizing AI to automatically adjust lighting and ventilation based on environmental data. This achieves maximum building energy efficiency while integrating safety monitoring and climate protection into the smart home experience.

4 · Competitive landscape

With the global surge in industrial digitalization and smart manufacturing, the core of competition in the automation industry has shifted from mere product specification comparisons to a value-driven race centered on "Cross-Brand Integration" and "Application Engineering Support." In response to the complex market demands of 2026, the Company has leveraged its years of deep cultivation in precision technology and electronic manufacturing to successfully transform from a traditional component supplier into a comprehensive solution provider. Through strategic partnerships with leading global precision component brands, we translate high-end components into optimized technical solutions. In the increasingly competitive controller market—while domestic IPC (Industrial PC) manufacturers possess advantages in control module integration—the Company's profound understanding of mechanical applications and system integration provides a stronger technological barrier and defensive moat. Unlike general component traders, the Company possesses core technologies for self-developed motion controllers (such as motion control cards and EtherCAT networked controllers). By pairing our "Self-Developed Control Brain" with high-quality distributed driving components, we provide precision motion trajectory optimization and superior technical support tailored to specific client mechanical structures.

In the market for equipment and modules, the industry exhibits a distinct polarized competitive landscape: one end features price-driven standard models seizing the entry-level market, while the other comprises high-value-added markets requiring "High-End Process Capabilities" and "Full-Line Integration." As technology iterates rapidly, the specifications of standalone equipment are no longer sufficient to form a long-term competitive barrier. Therefore, the Company has pivoted its strategic focus toward "Maximizing Full-Line Value." We secure high-end orders by providing integrated solutions, localized real-time services, and quantifiable implementation benefits. Currently, the Company is actively involved in diverse applications such as aluminum substrate processing, robot application optimization, and post-depaneling PCBA collection and inspection systems, with ongoing implementation testing on EMS production lines to assist clients in enhancing efficiency and reducing costs. To address global labor shortages and high-mix, low-volume production pain points, the

Company—via its sub-brand AURO | SOLUTIONS—employs a technical integration service strategy. By combining agency-based collaborative robots (Cobots) with self-developed Autonomous Mobile Robots (AMR), we extend standalone performance into complete smart logistics and automated production line layouts.

Concurrently, the deep integration of automation technology with smart home and ESG decarbonization trends has extended product competitiveness from the factory floor to architectural spaces. Regarding the energy-saving and safety device business, the Company's core product, the Eco Color motorized wind-deflecting shutter, demonstrates significant technological autonomy and patent advantages. We conduct independent R&D on structural strength and weather resistance to ensure high-quality functions such as thermal insulation, sunshading, and natural smoke extraction under extreme weather conditions. Compared to domestic competitors who mostly rely on agency models, the Company has taken the lead in adopting the Matter smart home standard and cloud control technology. This successfully transforms traditional building materials into cross-platform intelligent IoT devices, penetrating the high-end smart building market and defining a new standard for safety and protection in sustainable green architecture.

(III) Overview of Technology and R&D

1、The Company's R&D expenditures for the most recent periods are as follows:

2024: NT\$ 41,197 thousand.

2025: NT\$ 45,806 thousand.

2026 up to Q1: NT\$ 11,087 thousand.

2、Successfully Developed Technologies or Products in the Most Recent Years and up to the First Quarter of 2026

Year	2024	2025	2026 Q1
Item	(1) Multi-task Intelligent Depaneling Machine	(1) Seven-Axis High-Performance Offline Depaneling Machine	(1) Seven-Axis High-Performance Inline Depaneling Machine
	(2) Laser Depaneling Machine	(2) Inline/Offline Laser Depaneling Machines	(2) Automated Fixture Exchange Module for Depaneling Machines
	(3) Integrated AMR Systems (FARobot/Dobot/Denso)	(3) Bottom-Cutting Depaneling Machine	(3) SMT Automated Material Loading Vehicle
	(4) Automated Carton Palletizing Solutions (Dobot)	(4) Semiconductor Wafer Handling Robot Cell (FARobot + Denso)	(4) One-Stop Smart Office Management System
	(5) Robotic Arm with AI Vision Integration (Dobot/Kp)	(5) SMT Mobile Robot (IPLUS + Dobot)	(5) Intelligent Warehousing Systems
	(6) Development of Autonomous Vehicle	(6) Robotic Arm with AI-driven	(6) High-Performance Motion

Year	2024	2025	2026 Q1
	Navigation Systems	Defect Detection for SMT Lines (7) Vision-Guided Collaborative Robots based on Digital Twin Architecture	Control Card - MC8882P PCI (FPGA) (7) High-Performance Motion Control Cards - MC8881/MC8841 (PCIe Interface)

In the rapidly evolving landscape of electronic manufacturing, PCBA Smart Manufacturing is driving factories toward full-scale upgrades in precision, automation, and intelligence. The Company leverages its high-performance and laser depaneling machines, integrated with self-developed motion control cards, to achieve high-speed, precise, and low-stress board cutting. This synergy balances efficiency and quality, meeting diverse PCB sizes and complex requirements.

By integrating AMRs and Mobile Robot Cells, we have automated production line logistics, ensuring the seamless transfer of raw materials, work-in-progress (WIP), and finished goods, thereby enhancing production flexibility and capacity utilization. Furthermore, the implementation of AI Vision Inspection allows for real-time monitoring of cutting quality and mounting processes, reducing reliance on manual labor and ensuring high yield rates for every unit.

Advancing further, the Company has introduced Digital Twin technology, mapping physical production lines into a virtual environment. This allows for pre-emptive simulation of process variations, scheduling strategies, and capacity bottlenecks, ensuring that decision-making is grounded in predictable and verifiable data. From critical equipment and smart logistics to precision decision-making, our comprehensive integration of autonomous technologies empowers enterprises to build high-efficiency, high-quality, and sustainably optimized PCBA smart factories, solidifying their competitive advantage in the global market.

(IV) Long-term and Short-term Business Development Plans

The Company has successfully evolved from an automation component distributor into an integrated entity spanning equipment manufacturing and intelligent robotics. Currently, we are undergoing a proactive transformation to provide enriched integrated services and create maximum value for our clients. In alignment with our operational development, the short-term and long-term business plans are as follows:

(1) Short-term Plan: Optimizing Organizational Efficiency and Deepening Core Markets

In the short term, the Company will focus on enhancing organizational efficiency and strengthening our presence in core markets. A primary objective is to transform the sales team into a "Technical Consultative Sales" force, attracting high-end talent through an optimized performance incentive system and deepening our strategic layout in the China and

Southeast Asia markets.

While strengthening strategic collaboration with Tier-1 global suppliers, the Company will develop specialized application solutions for high-growth sectors, such as semiconductors and new energy batteries. In the automation equipment sector, we will focus on upgrading our flagship PCBA Depaneling Machines, steering development toward high precision, high cleanliness, and high utilization rates (OEE). We will fully implement intelligent data acquisition features, evolving standalone equipment into standardized solutions with remote management and self-diagnostic capabilities. Simultaneously, by refining secondary dust removal and static elimination modules, we will establish standardized interfaces for smart warehousing and logistics systems to shorten delivery cycles and address client process pain points. Furthermore, the intelligent robotics business will adopt a dual-track strategy of dealer channel expansion and Key Account Management (KAM). By securing benchmarks with industry leaders in EMS and smart logistics centers, we aim to establish market trust and utilize channel penetration to accelerate expansion into diverse industrial applications.

(2) Medium-to-Long-term Plan: Technological Autonomy and Ecosystem Construction

Looking toward the medium-to-long term, the Company will center its development on technological autonomy and the proactive construction of a cross-disciplinary industrial ecosystem. At the R&D level, we will continue to increase the proportion of core internal R&D and establish a Smart Data Center. By collecting big data from robotic operations, we aim to master key robotics data and technologies while forming strategic alliances with global hardware and software partners to develop high-stickiness, integrated solutions.

Regarding business models, the Company will transition from selling standalone equipment to providing full-line automation solutions that combine "Hardware, Software, and Consultative Services." Through vertical technology integration, we will reduce client operational costs and shift from capital goods sales toward recurring long-term service revenue. Simultaneously, the Company will expand the application of smart service robots in non-industrial fields, such as healthcare and catering delivery, establishing rapidly replicable scenario-based solutions. Ultimately, the Company aims to solidify its leading position in the automation field through technological innovation, progressively achieving global brand recognition. We will proactively align with the green procurement trends of the global supply chain, fulfilling our vision of corporate sustainability (ESG) and continuous growth.

II. Market, production and sales overview

(I) Market analysis

1. Sales regions of main products

Unit: NT\$ thousands

Year	2024		2025	
Region	Sales amount	%	Sales amount	%
Taiwan	1,130,515	67.98	1,959,352	78.49
China	300,545	18.07	266,568	10.68
Singapore	44,185	2.66	70,580	2.83
Japan	21,774	1.31	18,288	0.73
Other	165,927	9.98	181,620	7.28
Total	1,662,946	100.00	2,496,408	100.00

2. Market shares

As of 2026, the Company's product lines deeply span automation components, high-end process equipment, intelligent robotics, and energy-saving safety devices. We precisely serve core industries including semiconductors, electronic manufacturing services (EMS), optoelectronics, and smart green buildings. Given that the industrial automation sector is characterized by high customization, diverse application scenarios, and long procurement cycles—making market data fragmented and difficult to quantify via a single market share figure—the Company evaluates its competitiveness through core metrics: "Penetration in Key Segments," "Implementation Records with Key Accounts," "Solution Replication Rates," and "Renewal/Expansion Ratios."

Deeply rooted in the automation component sector, the Company has established itself as a leading integrator of critical core modules through long-term strategic collaboration with Tier-1 global suppliers. Unlike traditional component suppliers focusing on standalone sales, we leverage deep value-added technical services to transform high-precision transmission components and motion control cores into "Intelligent Drive Modules" with localized decision-making capabilities. This differentiated competitiveness has earned high customer preference and market visibility in high-end markets demanding extreme precision and stability.

In high-end electronic manufacturing, the Company further demonstrates its role as a niche leader with a comprehensive portfolio featuring Router-type Depaneling Machines, Laser Depaneling Solutions, and Autonomous Mobile Robots (AMR).

- Router-type Depaneling Machines: We precisely meet the surging demand for high-reliability boards in high-end servers and automotive electronics. Through superior stress-control technology and comprehensive after-sales service, we continue to penetrate the mid-to-high-end market and solidify our market share.

- Autonomous Mobile Robots (AMR): We focus on logistics optimization within electronic manufacturing processes. By integrating deeply with on-site workstations and manufacturing flows, we have visualized handling efficiency and built an excellent reputation in specialized application scenarios.
- Laser Depaneling Solutions: We employ a focused strategy targeting niche applications in Taiwan and specific overseas regions. By leveraging professional process parameter optimization, we are accumulating successful cases while simultaneously expanding our international brand influence.

In the realm of intelligent applications, the Company exhibits strong advantages in autonomous technology integration through its sub-brand, AURO | SOLUTIONS. We have successfully integrated AI into robotic solutions, building three major growth engines: Smart Manufacturing, Smart Logistics, and Smart Services. Shifting from "passive component distribution" to "proactive solution provision," we empower robots with sensing and learning capabilities through robust software-hardware integration.

- Smart Manufacturing: We serve the semiconductor and high-end electronics industries with precision collaborative solutions.
- Smart Logistics: We optimize material transfer between warehouses and production lines via autonomous mobility.
- Smart Services: We are actively expanding automation applications in commercial spaces.

Benefiting from the surge in AI server expansion and the momentum of global smart manufacturing, our robotics business is entering a period of explosive demand. Looking ahead, we will continue to deepen our core competitiveness in intelligent drives and proactively layout frontier technologies such as humanoid robots. Our goal is to achieve full vertical integration—from key components and intelligent drive modules to complete system solutions—thereby expanding our brand influence and global visibility as a leader in industrial transformation.

Regarding energy-saving and safety devices, our core product, the Eco Color wind-deflecting shutter, maintains high brand recognition in the domestic green building market. Driven by global ESG trends and extreme climate challenges, its market share in large-scale commercial buildings and public infrastructure continues to expand steadily.

In summary, leveraging our technical foundation in precision components combined with system integration capabilities in high-end equipment and intelligent robotics, the Company is steadily enhancing its influence in the automation and green building sectors. By balancing standardized solutions with customized services, we are progressively strengthening our competitive position in niche markets.

3 · The outlook of market demand, supply and growth

Benefiting from Taiwan's global leadership in semiconductor manufacturing, the robust demand for high-end automation across the supply chain has become the core engine for market growth. Under the prevailing trends of "Productivity 4.0," "Smart Manufacturing," and the "Global Supply Chain Realignment"—coupled with the persistent challenge of "Structural Labor Shortages"—the implementation of smart factory solutions has transitioned from an operational option to an "Operational Necessity."

(1) Demand side: from options to strategic essentials

Expansion of AI and HPC: The surging demand for AI applications and High-Performance Computing (HPC) is driving electronic products toward higher levels of sophistication and reliability. This elevates the requirements for processing precision and low-stress control in back-end manufacturing, directly expanding the market for high-precision dpaneling equipment and laser processing solutions.

Automotive Electronics and Electrification: As the automotive industry deepens its shift toward electronics and electrification, the supply chain faces increasingly stringent requirements for safety and production traceability. This accelerates the replacement of legacy machinery with advanced equipment capable of real-time monitoring.

Labor Shortage and Cost Pressures: Facing global structural labor shortages and rising labor costs, automation has become a prerequisite for maintaining operational stability. This fuels "rigid demand" for Collaborative Robots (Cobots) and Autonomous Mobile Robots (AMR) in production lines, logistics, and automated warehousing, while driving the development of composite applications integrated with manufacturing processes.

(2) Supply side: technical screening and industry consolidation

Global Capacity Realignment: The reorganization of global supply chains has prompted production capacities to migrate toward emerging manufacturing hubs. The establishment of new facilities and the expansion of production scales in these regions provide significant growth momentum for suppliers with global deployment capabilities.

Increasing Technical Thresholds: As electronic manufacturing processes evolve toward higher density and precision, the industry's technical barriers are rising. The market now demands higher standards for processing capabilities, stability, cleanliness control, and intelligent management.

The Technical Screening Effect: These rising standards have triggered a clear "Technical Screening Effect." Suppliers with deep R&D capabilities, modular expansion solutions, and comprehensive maintenance service energy are better positioned to meet the requirements of high-specification markets. Conversely, entry-level suppliers lacking technical and service depth will find their market space increasingly restricted in a highly competitive environment.

(3) Growth outlook: cross-domain expansion and intelligence evolution

Comprehensive observations of supply and demand trends indicate that the scale of the intelligent robotics and automation equipment markets will continue to expand.

Automation Systems: Demand for depaneling and laser processing equipment related to high-end electronics manufacturing is expected to maintain steady growth. Meanwhile, applications related to production logistics and handling automation possess even stronger growth potential due to the rigid demand for labor substitution and efficiency enhancement.

Intelligent Robotics: Benefiting from the popularization of cloud technology, the evolution of the automotive industry, and rising demand in healthcare, the application of intelligent robots is expanding beyond industrial manufacturing into diverse fields such as catering, construction, and agriculture.

Despite challenges such as data privacy, safety risks, and high initial costs, the deepening of cross-domain applications and maturing technologies will continue to drive Taiwan's manufacturing sector toward a smarter and more efficient future, representing significant long-term growth potential.

4 · Competitive niches

The Company has established a solid competitive advantage in the field of automated process equipment, backed by an exceptional management team, professional technical services, and robust R&D capabilities. By leveraging a well-established client base and a global distribution network accumulated over the years, we have deeply integrated lean R&D with system integration capabilities. This synergy not only facilitates rapid market expansion but also enables us to provide comprehensive, high-value-added customized services, consistently securing a long-term competitive position for the enterprise.

(1) Experienced management team and agile market responsiveness

The Company's management team possesses profound industrial expertise, benefiting from a streamlined organizational structure and rapid decision-making processes that allow for real-time responses to volatile market environments. By accurately grasping market trends and customer needs, we can swiftly provide high-value-added integrated solutions while implementing rigorous cost optimization and quality management systems. This flexible decision-making mechanism and resource allocation capability ensure the Company maintains its leading edge in a highly competitive industry.

(2) Deep technical reserves and comprehensive service energy

The Company possesses superior product application development and system integration capabilities, mastering the core component technologies critical to the automation field. By developing an innovative and diversified product portfolio, we can rapidly respond to

the unique requirements of clients across various industries, ensuring they receive the most effective and optimal solutions. This all-encompassing technical service—ranging from component selection and system integration to after-sales support—builds high technical stickiness between the Company and its clients, serving as a vital key to our market distinction.

(3) Leading core R&D capabilities and autonomous brand competitiveness

Our R&D team holds deep expertise in mechanical design, automation equipment, motion control, image processing, and laser application technologies, establishing an excellent reputation in the global market under our own brands. Over the years, the Company's products have received high acclaim, including the "Taiwan Excellence Award" and the "National Product Image Award," for their outstanding performance and innovative design. Coupled with a solid distribution system, the Company can rapidly transform R&D achievements into market momentum, consistently delivering high-quality product solutions through system integration to strengthen brand influence.

5 · Favorable and unfavorable factors for growth prospects and countermeasures

Overall, the global automation industry holds a promising outlook with robust growth momentum, laying a favorable foundation for Aurotek's long-term development. With the widespread advancement of Artificial Intelligence (AI) and robotic applications, the market exhibits strong rigid demand. In particular, commercial and humanoid robots are set to play indispensable roles in the future industrial ecosystem. This technological trend not only facilitates the Company's integration of core technologies to launch optimal solutions but also provides vast space for the expansion of our business footprint.

However, alongside these opportunities, drastic changes in the global political and economic environment and geopolitical uncertainties may pose challenges to the implementation of robotics technology and supply chain stability. As market changes accelerate or reach saturation, competitors may adopt strategies such as price-cutting to gain market share.

In view of this, to effectively counter these unfavorable factors and maintain our operational edge, Aurotek will proactively implement a diversified regional investment strategy to mitigate risks associated with fluctuations in any single market. Meanwhile, the Company will further deepen strategic cooperation with suppliers and leading industry peers to collectively strengthen the market competitiveness of our represented products. In terms of autonomous capabilities, we will continue to invest resources to enhance product R&D and manufacturing, expanding the diversity and completeness of our product lines. By increasing product added value and providing comprehensive integrated services, the Company can effectively improve penetration among existing clients and extend our reach into emerging industrial applications. This will solidify our leading position in a volatile market environment and propel us toward our goal of becoming an industry leader.

(II) Key applications and production processes of main products

1 、Key applications of main products

The Company's product lines span precision components, high-end automation equipment, and intelligent robotics applications, aiming to provide high-performance, low-energy, and digitally manageable solutions for global manufacturing and smart living scenarios. Through a dual-track model of autonomous R&D and agency representation for leading global brands, the Company is committed to transforming technological advantages into productivity for our clients. The primary product applications and operational processes are described below:

(1) Self-developed and manufactured items

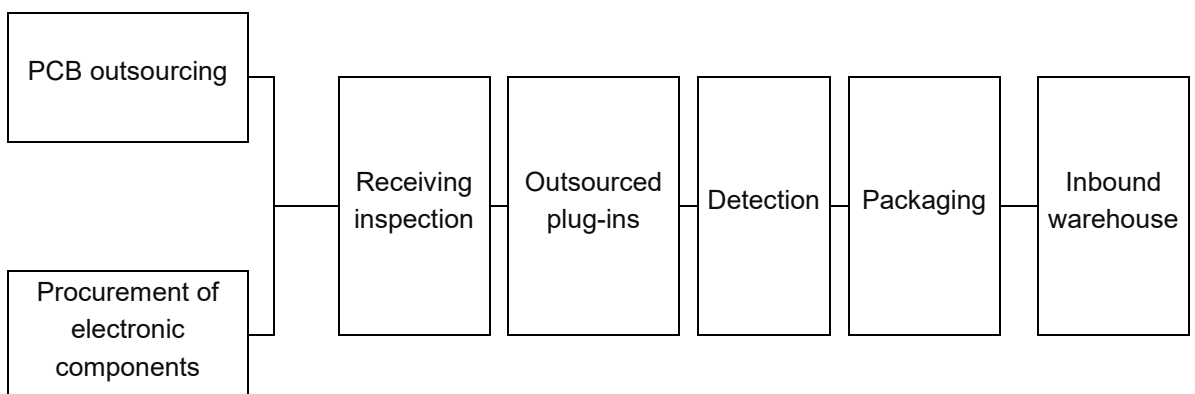
- A. PCBA Process equipment: Specializing in the back-end processes of SMT production lines, we provide automated devices for PCBA depaneling, collection, and quality inspection, ensuring the processing precision and stability of high-end electronic products.
- B. Equipment and modules: Our core operational model is "Project-oriented and Modular Design."
 - Initial phase: The sales and technical teams conduct in-depth requirement interviews and site surveys to accurately confirm the client's process conditions, cycle time (Takt time) requirements, quality specifications, and spatial constraints, based on which specifications and solution configurations are finalized.
 - Design phase: The R&D team executes mechanical, electronic control, and software designs, selecting key components and peripheral modules based on a modular architecture to improve design reuse and delivery efficiency.
 - Manufacturing & assembly: This includes component processing and procurement, equipment assembly and wiring, functional testing, and safety validation, followed by pre-factory trial runs and quality inspections.
 - Installation & service: Upon completion, the technical service team performs on-site installation, calibration, and acceptance testing, providing training, maintenance, and consumable recommendations. For high-end equipment with data capabilities, mechanisms such as permission management, status monitoring, and anomaly alerts significantly enhance maintainability and long-term utilization (OEE).
- C. Automation control systems: This series includes motion control cards, multi-axis motion control systems, RTECH networked controllers and peripheral modules, EtherCAT networked controllers and peripheral modules, and robotic arm controllers. These are applied across various industrial automation production equipment and robotic arms as the core control units of the machinery.

(2) Agency and distribution items

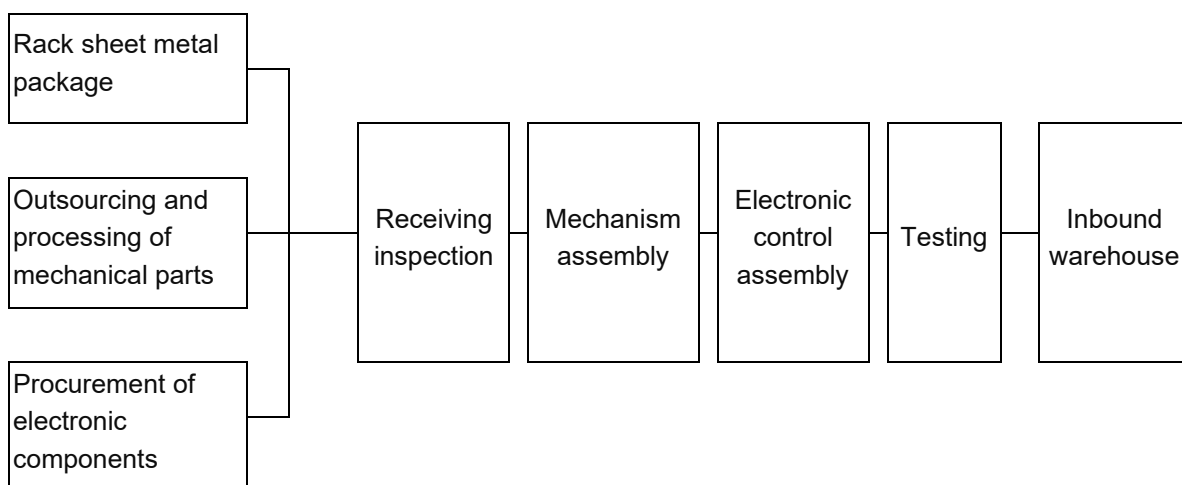
- A. Automation drive components: We represent renowned brands such as Panasonic (Servo Motors, PLC, Laser Modules, Sensors, and Vision Modules), KOLLMORGEN (Linear Motors, Direct Drive Motors), PBA (Direct Drive Motors), NISSEI (Gear Motors), Nabtesco (Precision Reducers), Harmonic Drive (Precision Reducers), Nidec Shimpo (Servo Reducers), and MOVENSYS (Controllers). These products serve as the kinetic energy source for automation equipment, directly impacting operational performance and precision.
- B. Automation transmission components: We provide products from prestigious manufacturers including OILES, Kuroda, and Kyowa, such as self-lubricating bearings, universal joints, linear bearings, ball screws, linear guides, ball slides, and high-precision X-Y Stages. Through a diversified selection of components, we assist clients in effectively elevating their level of industrial automation.
- C. Intelligent robotics: We represent the full range of PUDU robots, including applications for commercial delivery, cleaning, and industrial logistics, assisting the retail, medical, and manufacturing industries in addressing labor shortage challenges
- D. EcoColor shading systems : We offer products such as bottom-stacking manual shutters, top-stacking motorized shutters, and bottom-stacking motorized shutters. These meet five major demands—thermal insulation, sunshading, privacy, ventilation, and natural lighting—satisfying the energy-saving and safety requirements of modern green buildings.

2 · Production processes of main products

(1) Motion Control Card



(2) Automation Equipment and Modules



(III) State of supply of main raw materials

The Company's primary procurement items consist of automation transmission components and automation drive components. One of our core business operations is the distribution of servo motors from Panasonic (Japan), with the remainder comprising AI robotics-related products and accessories. The Company maintains excellent cooperative relationships with all business partners and holds formal agency agreements with our major suppliers, ensuring stable distribution rights and a consistent supply of goods. There have been no significant changes in our supplier base over the past three fiscal years. Consequently, the Company overall faces no concerns regarding supply shortages or disruptions.

(IV) Names of customers who accounted for more than 10% of the purchases or sales in the last two years, and sales as a percentage of total purchases or sales

1、Suppliers that accounted for more than 10% of the total purchase in any of the past two years

Unit: NT\$ thousand

Item	2024				2025			
	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer	Name	Amount	As a percentage of total purchase (%)	Relationship with issuer
1	71-0037	418,658	35.87	-	71-0037	541,148	43.85	-
2	KUNSHAN KYOWA	87,400	7.49	Affiliates	71-0930	107,135	8.68	-
3	Others	661,191	56.64	-	Others	585,852	47.47	-
	Net purchase	1,167,249	100.00		Net purchase	1,234,135	100.00	

2、Customers that accounted for more than 10% of the total sales in any of the last two years

Unit: NT\$ thousand

Item	2024				2025			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	71-0937	369,962	22.25	-	71-1384	904,004	36.21	-
2	71-1384	322,291	19.38	-	71-0937	506,160	20.28	-
3	Others	970,693	58.37	-	Others	1,086,244	43.51	-
	Net sales amount	1,662,946	100.00		Net sales amount	2,496,408	100.00	

III. Employees data for the most recent fiscal year and up to the date of publication of the annual report

Year		2024	2025	As of April 15, 2026 (Note)
Number of employees	Managerial level and above	28	29	30
	Production line employees	27	85	92
	General staff	192	214	229
	Total	247	328	351
Average age		40.28	37.64	37.49
Average years of service		6.11	4.72	4.42
Education background	Ph.D	-	-	-
	Master's	37	45	43
	Bachelor's Degree	178	206	229
	Senior High School	25	69	71
	Junior High School and below	7	8	8
	Total	247	328	351

Note: Data for the current year should include the period up to the annual report publication date.

IV. Information on environmental protection expenses

- (I) Losses (including compensation and violations of environmental protection laws found in environmental protection inspections, with the dates of disposition, disposition reference numbers, specific laws violated, and content of the dispositions clearly listed) and estimated amounts of current and future potential losses for the most recent fiscal year and up to the date of publication of the annual report: None.
- (II) Description of future countermeasures and an explanation of the inability to reasonably estimate such costs, if applicable: None.

V. Labor relations

- (I) Employee welfare measures, continuing education, training, retirement systems, and their implementation, as well as labor-management agreements and measures to protect employee rights and interests

1. Employee welfare measures

- (1) Establishment of the Employee Welfare Committee: Responsible for the planning and implementation of various welfare programs, including cash gifts for three major holidays, birthdays, and childbirth; subsidies for weddings, funerals, and other celebrations; educational scholarships for employees' children; and annual travel activities.
- (2) Insurance programs: Group insurance, occupational accident insurance, and overseas travel accident insurance.
- (3) Various bonuses: Performance bonuses, year-end bonuses, and employee compensation (profit sharing).
- (4) Subsidies for education and training.
- (5) Regular health check-ups.
- (6) Subsidies for employee clubs and activities.
- (7) Health seminars.
- (8) Employee library.
- (9) Friendly lactation room.

2. Employee continuing education and training

The Company provides training to meet various professional skill enhancement needs and continuously improves the professional capabilities of colleagues through internal training, external training, and job rotation. The education and training system is divided into five categories: orientation training for new employees, management training, functional training, project-specific training, and self-growth training. The descriptions are as follows:

- (1) Orientation training for new employees: General courses for newly hired personnel.
- (2) Management training: Developing comprehensive management capabilities.
- (3) Functional training: Cultivating various professional skills.
- (4) Project-specific training: Education and training derived from the promotion of company projects or specific operational management needs.
- (5) Self-growth training: Lectures, seminars, book clubs, and on-the-job continuing

education to encourage personal growth.

In 2025, the implementation and results of education and training were as follows: total training expenditures amounted to NT\$203 thousand, with a total of 993 participants and cumulative training hours of 14,226 hours

3 · Retirement systems and their implementation

- (1) In accordance with the "Labor Standards Act," the Company has established a defined benefit retirement plan applicable to the service years of all regular employees prior to the implementation of the "Labor Pension Act" on July 1, 2005, and to the subsequent service years of employees who chose to continue under the "Labor Standards Act" after the implementation of the "Labor Pension Act." For employees who meet the retirement criteria, pension payments are calculated based on their years of service prior to July 1, 2005, and their average salary for the six months preceding retirement. Two bases are awarded for each year of service for the first 15 years (inclusive), and one base is awarded for each year thereafter, subject to a maximum of 45 bases.
- (2) Starting from July 1, 2005, the Company has established a defined contribution retirement plan in accordance with the "Labor Pension Act," applicable to employees of R.O.C. nationality. For employees who choose to participate in the labor pension system under the "Labor Pension Act," the Company contributes an amount not less than 6% of the employee's monthly salary to the individual pension account at the Bureau of Labor Insurance. Employee pension claims are processed in accordance with the "Labor Pension Act."

4 · Labor-management agreements and measures to protect employee rights and interests

Since its inception, the Company has adopted a human-centric approach to self-management, providing colleagues with full respect and care. We continuously plan various employee welfare programs in pursuit of an excellent working environment. Consequently, labor-management relations have remained highly harmonious, and there have been no losses resulting from labor disputes. The Company's relevant management programs are summarized as follows:

Item	Content
Access control and security	1 · Card-based access control systems are installed at all entrances and exits; identification cards are required for entry. 2 · Surveillance systems are installed for 24-hour continuous recording. 3 · Security contracts are maintained with professional security firms for nighttime and holiday monitoring to ensure company safety.

Item	Content
Workplace safety	<ol style="list-style-type: none"> 1 ∙ Safety and health work rules are established, detailing relevant safety regulations and implemented to maintain workplace safety. 2 ∙ All forklift operators possess valid licenses and undergo on-the-job training at certified facilities every three years. Forklifts are equipped with warning lights and buzzers to alert personnel to their movement. 3 ∙ A fire safety manager is appointed, and fire protection plans are formulated to execute equipment inspections and self-defense fire drills. 4 ∙ Live-line work is strictly prohibited during electrical equipment maintenance; power must be disconnected and verified with instruments before operations. 5 ∙ Daily safety inspections of the working environment are conducted. 6 ∙ Ad-hoc industrial safety briefings are held to strengthen employees' safety awareness.
Maintenance and inspection of equipment	<ol style="list-style-type: none"> 1 ∙ Pursuant to the "Regulations for Public Safety Inspection and Reporting of Buildings," professional firms are commissioned to conduct public safety inspections every two years. 2 ∙ Pursuant to the "Fire Services Act," annual fire safety inspections are conducted by external professionals. 3 ∙ Periodic maintenance and inspections (daily, monthly, semi-annually, or annually) are performed on high/low voltage electrical equipment, elevators, air conditioning, forklifts, company vehicles, water dispensers, and fire-fighting equipment.
Disaster prevention and emergency response	<p>The Company has established the "Emergency Response Plan," "Safety and Health Work Rules," and "Standard Operating Procedures for Fire Protection," detailing disaster prevention, rescue precautions, and reporting procedures. Semiannual safety drills are conducted to ensure employees are familiar with evacuation routes and prevention measures.</p>
Health and hygiene	<ol style="list-style-type: none"> 1 ∙ Health check-ups: Pre-employment check-ups for new hires and regular check-ups every one or two years for current employees in accordance with the "Occupational Safety and Health Act." 2 ∙ On-site medical services: Medical professionals are invited monthly to provide health consultations and implement health promotion initiatives. 3 ∙ Workplace hygiene: Professional cleaning companies are contracted to maintain environmental cleanliness, with regular waxing and disinfection performed annually.
Training and communication	<ol style="list-style-type: none"> 1 ∙ Education and training: The Company provides training for professional skill enhancement through internal/external training and job rotation. 2 ∙ Information exchange: Monthly meetings are held to communicate management policies, feature keynote shares from department heads or senior staff, and publicly commend outstanding employees. 3 ∙ Cross-departmental interaction: Regular birthday parties and

Item	Content
	<p>departmental dinners are organized to facilitate interaction.</p> <p>4 · The Employee Welfare Committee announces the "Employee Welfare White Paper" annually.</p> <p>5 · A group-wide grievance/whistleblowing channel has been established, ensuring confidentiality for the identity of the whistleblower and the content provided.</p>
Insurance measures	<p>1 · In addition to statutory insurance, group insurance (including occupational accidents) is provided.</p> <p>2 · Travel accident and travel inconvenience insurance are provided for employees on overseas business trips.</p>
Site environment management	<p>Standard operating procedures (SOPs) have been established, including "Waste Classification and Disposal," "Noise Environment Protection," "Emergency Reporting," "Natural Disaster Handling," "Hazardous Industrial Waste Criteria," "Management of Chemical and Gas Storage," and "Toxic Chemical Hazard Prevention." These are strictly executed according to the procedures</p>
Proposal improvement system	<p>The "Management Measures for Improvement Proposals" have been established to allow employees to suggest improvements to various management protocols, with rewards granted for approved proposals to encourage participation.</p>

(II) Losses suffered by the Company due to labor disputes during the most recent fiscal year and up to the publication date of the annual report (including violations of the Labor Standards Act as identified in labor inspection results, specifying the date of disposition, disposition reference number, statutory articles violated, content of the legal violation, and content of the disposition), along with the disclosure of estimated amounts and responsive measures for current and potential future occurrences: None.

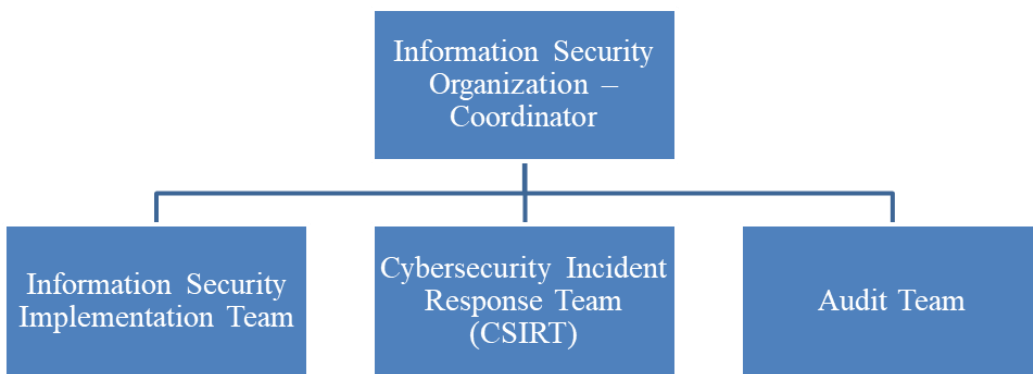
VI. Cyber security management

(I) Information security risk management structure

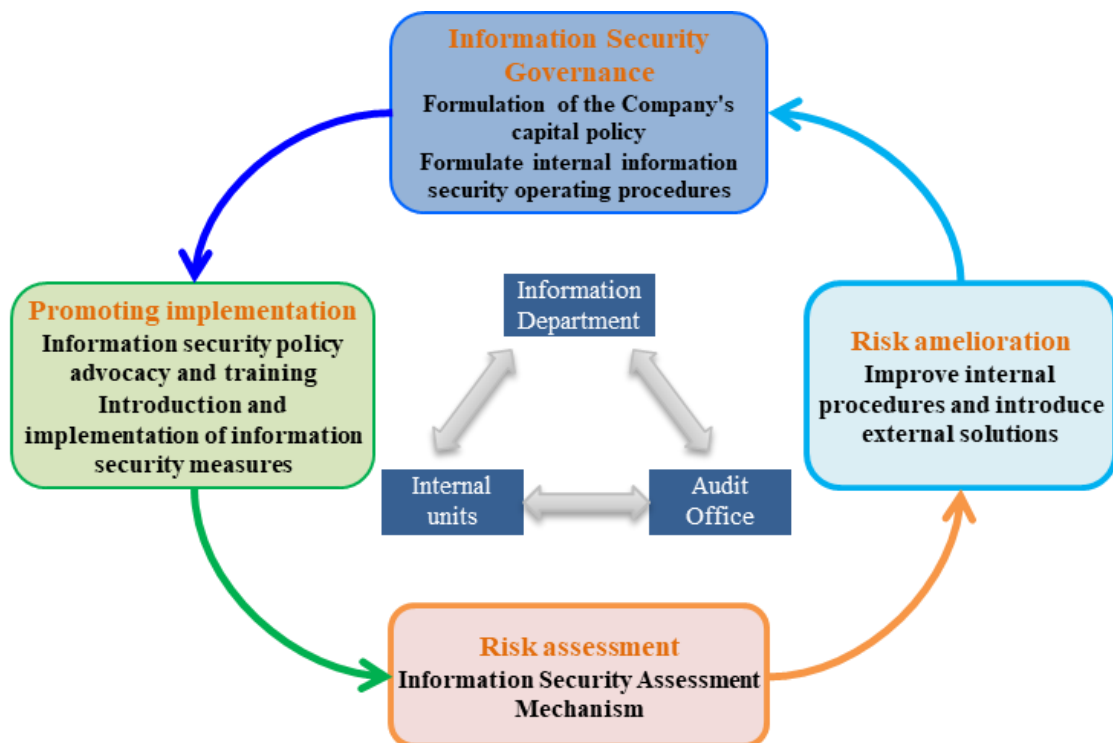
The Information Technology Department is the dedicated unit responsible for information security within the Company. Its duties include planning, executing, and promoting information security management initiatives, as well as advancing information security awareness.

The Internal Audit Office serves as the supervisory and auditing unit for information security. If any deficiencies are identified during an audit, the office immediately requires the audited unit to submit a relevant improvement plan and reports the findings to the Board of Directors. Furthermore, the Internal Audit Office periodically tracks the effectiveness of these improvements to mitigate internal information security risks.

1. Information security organization:



2. Organizational operational model: The Company adopts the PDCA (Plan-Do-Check-Action) cyclic management approach to ensure the achievement of reliability goals and to drive continuous improvement.



(II) Information security policy and specific management solutions

The Company's information security management mechanism covers the following three dimensions:

1. Institutional regulations: Establishing corporate information security management systems to regulate personnel operational behavior.
2. Technology application: Deploying monitoring software to implement information security management measures.
3. Personnel training: Conducting information security education and training to enhance the security awareness of all employees.

The Company's information security policy:

1. Formulate relevant information security management regulations in compliance with national laws 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 human-induced and natural disasters on the Company's information assets, and formulate disaster prevention strategies and emergency recovery plans for major information assets and critical business information. Conduct regular disaster recovery drills to ensure the stable operation of information assets and maintain business continuity.
3. Supervise employees to ensure the implementation of information security protection and cooperation with security management measures, reinforcing their protection capabilities and awareness of information security.
4. In addition to requiring employees to strictly adhere to information security regulations, external vendors utilizing the Company's information systems are also required to comply with these regulations. Any violations or resulting losses to the Company will be subject to legal prosecution and accountability in accordance with relevant laws.

(III) Information security management measures

Target	Control type	Relevant operations	Frequency	Description
Employee	Account management	Management and audit of personnel account permissions. Regular inventory of personnel account permissions.	As needed. At least once/year.	Management measures for personnel accounts, permissions, and system operational behavior. Password length modifications.
Employee	Access control	Internal/external access control measures. Operational behavior trajectory logging (Audit trails). Outgoing email filtering. Device permission management (including	Real-time Real-time Real-time Real-time Real-time	Control measures for personnel accessing internal/external systems and data transmission channels.

Target	Control type	Relevant operations	Frequency	Description
		USB). Private cloud storage for large file transfers.		
System	External threats	Host firewall, sandbox, and IPS update measures. Virus protection and malware detection. Global branch networks connected via SD-WAN and EdgeShield.	Real-time Real-time Real-time	Internal firewall, infection channels, and protective measures. Virtual security gateways ensure threat defense at all locations with centralized deployment and management.
System	System availability	System/network availability monitoring and notification mechanisms. Contingency measures for service interruptions. Data backup measures, including local and off-site backup mechanisms. Regular disaster recovery drills. Expansion of storage for critical personal data.	Real-time Real-time Daily backups (between Taoyuan and Taipei sites). Once/year. Real-time synchronization.	Procedures for system availability status and handling of service interruptions.
System	Advanced data security	In addition to daily backups, storage equipment is utilized for real-time system mirror backups.	Once per hour (24 versions) + 4 times/day for 7 days (28 versions); Total: 52 versions.	Procedures for system availability status and handling of service interruptions.

(IV) Resources invested in information and communication security management in 2025

Information security has become a critical issue for company operations. The management measures and resources invested are as follows:

1. Dedicated personnel:

On August 10, 2023, the Board of Directors appointed Zhang, Yao-Can as the Chief Information Security Officer (CISO). On November 8, 2023, Shin, Zong-Ping was designated as the dedicated information security personnel.

The IT Department consists of six members:

- (1) One IT Department Manager.
- (2) Three members in the Software Division of the IT Department.
- (3) Two members in the Network Management Division of the IT Department.

2. The Company has experienced no major information security incidents, suffered no losses from significant communication security breaches, and received no complaints regarding

data loss violations

3. Education and training: All new employees have completed information security training courses. In 2025, two training sessions were conducted.
4. Information security announcements: In 2025, one information security announcement was issued to communicate critical security regulations and precautions.
5. Information security management:

Control type	Time invested (Hours)	Resources invested
Privilege management	94.8	IPguard software
Access control	88.6	Fileserver 、 Safesync cloud storage
External threats	14.4	Kaspersky antivirus software
System availability	1,966.6	Software and hardware upgrades and maintenance
Total	2,164.4	

6. Allocated resources and expenditures:
 - (1) Antivirus security: NT\$180 thousand per year.
 - (2) Email security: NT\$180 thousand per year.
 - (3) Data preservation: NT\$250 thousand per year.
 - (4) Social engineering drills and vulnerability scanning: NT\$200 thousand per year.
 - (5) Managed Detection and Response (MDR): Rapid response to threats such as ransomware and DDoS attacks, NT\$816 thousand per year.
 - (6) Network connectivity for various locations: NT\$850 thousand per year.
 - (7) Operating system upgrades and equipment updates: To address security issues related to Microsoft products, NT\$1.75 million.
 - (8) Host system software upgrades: To address security issues related to Microsoft products, NT\$1.05 million.
 - (9) Firewall updates: NT\$485 thousand.
 - (10) Group-wide wireless network updates: NT\$800 thousand.

7. Information design service satisfaction survey:

As of December 2025, a total of 926 survey responses were collected, representing a total investment of 2,164.4 man-hours.

Item	Very satisfied	Satisfied	Average	Very dissatisfied
Handling efficiency	800 responses	118 responses	6 responses	1 response
Response efficiency	806 responses	113 responses	6 responses	0 responses
Service attitude	808 responses	109 responses	7 responses	1 response
Total	926 responses			

(V) Planned information technology projects for 2026

1. Continuous enhancement of information security levels:
 - (1) Continuous implementation of system compliance: Estimated annual expenditure of NT\$2 million.
 - (2) Upgrade of the corporate ERP system: To meet regulatory compliance requirements, with an estimated investment of NT\$6 million.
 - (3) Security measures: Including antivirus, email security, data preservation, social engineering drills, vulnerability scanning, and Managed Detection and Response (MDR), with an estimated investment of NT\$2 million.
 - (4) Information security trail logging and auditing: Estimated investment of NT\$1 million.

2. Planned implementation and certification of ISO 27001:

The Company plans to invest NT\$2 million to achieve ISO 27001 certification, aiming to realize the following benefits:

 - (1) Improvement of management efficiency: By clearly defining the scope of information security and allocating responsibilities, the organization can better identify relevant personnel and their respective duties, enabling a more immediate response to security incidents.
 - (2) Legal and regulatory compliance: Many countries have established legal regulations for information security, such as Taiwan's Personal Data Protection Act. The framework of ISO 27001 is sufficient to establish a robust security system, ensuring that the collection, use, and preservation of data comply with legal standards.
 - (3) Reduction of operating costs: Implementing ISO 27001 allows for proactive assessment of security risks, thereby reducing potential operational losses caused by data breaches and effectively lowering operating costs.
 - (4) Enhancement of customer trust: For customers who prioritize information security, ISO 27001 can eliminate distrust and increase the willingness of individual and corporate clients to engage in business, fostering mutual trust and supporting business growth.
 - (5) Maintenance of corporate reputation: When a company operates legally and possesses security capabilities that earn customer trust, its long-term corporate reputation will be enhanced accordingly.
 - (6) Expansion into international markets: As ISO 27001 is a globally recognized information security standard, it serves as a proactive deployment for companies intending to expand internationally, allowing foreign clients to recognize the company's capabilities and enhancing its competitive edge.

3. Reconstruction of the Neihu server room: Estimated investment of NT\$2 million

(VI) Losses suffered by the Company due to major information and communication security incidents during the most recent fiscal year and up to the publication date of the annual report, including potential impacts and responsive measures (if such losses cannot be reasonably estimated, the facts of being unable to reasonably estimate shall be explained): None.

VII. Material contracts

April 15, 2026

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)	Agency for universal joints	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	Lease agreement	YEAR ROUND TECHNOLOGY CORP.	2025.05.15~2028.05.14	Factory building lease	None
13	Construction contract	YUNG TING ENG. CO., LTD.	2025.02.19~2025.05.07	Factory renovation project	None
14	Distributor Agreement	Shenzhen Reeman Intelligent Equipment Co., Ltd	2024.07.5~2026.07.05	Agent for Robotics Products	None
15	Distributor Agreement	Pudu Robotics HK Limited	2025.11.01~2026.12.31	Agent for Robotics Products	None
16	Non-exclusive License Agreement	Oiles Eco Corporation	2024.08.01~2029.7.31	Intellectual Property Rights for Licensed Louver Products	None
17	Equity Transfer Agreement	OILES Corporation	2026.03.16~(Note)	Equity transfer of SOBI	None
18	Equity Transfer Agreement	OILES Corporation	2026.03.16~(Note)	Equity transfer of OILES (Thailand)	None

Note: The contract shall expire and become invalid upon termination as agreed by both parties.

Chapter 5. Review and Analysis of the Company's Financial Position and Financial Performance, and a Listing of Risk

I. Financial position

Unit: NT\$ thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	1,889,996	1,604,919	285,077	17.8
Property, plant and equipment	253,561	238,763	14,798	6.2
Intangible assets	-	-	-	-
Other assets	503,478	344,470	159,008	46.2
Total assets	2,647,035	2,188,152	458,883	21.0
Current liabilities	940,515	615,781	324,734	52.7
Non-current liabilities	100,303	61,556	38,747	61.9
Total liabilities	1,040,818	677,337	363,481	53.7
Share capital	827,897	827,897	-	-
Capital surplus	102,803	93,753	9,050	9.7
Retained earnings	568,484	522,167	46,317	8.9
Other equity	107,033	66,998	40,035	59.8
Treasury shares	-	-	-	-
Equity attributable to owners of the parent	1,606,217	1,510,815	95,402	6.3
Non-controlling interests	-	-	-	-
Total equity	1,606,217	1,510,815	95,402	6.3

(I) Analysis of changes in ratios (the difference reaches 20% or above):

1. Changes in total assets and other assets:

The increase is primarily driven by the significant growth in operating revenue following the expansion of the Company's overall operational scale, which led to a synchronized increase in operational assets such as accounts receivable and inventory. Furthermore, to strengthen production capacity layout and deepen the

strategic layout of the AI robotics supply chain, the leasing of the Lujhu plant during this period resulted in an increase in right-of-use assets. Investments in entities such as Bybot (Shenzhen) CO., LTD. and ShenZhen IntelliDrive HubCreative Technology Co., Ltd. also led to a significant rise in long-term investment scale and total assets.

2. Changes in total liabilities, current and non-current liabilities:

The increase is mainly due to the growth in accounts payable corresponding to rising order demand and production scale expansion, along with increased short-term borrowings to bolster operational turnover capital. The rise in non-current liabilities is primarily attributable to the recognition of long-term lease liability balances in accordance with lease agreements for the Luzhu production base expansion. The changes in the overall liability scale reflect the Company's financial planning to support rapid business growth and capital allocation adjustments.

3. Changes in other equity:

The change primarily stems from the Company's investments in robotics-related businesses. Benefiting from enhanced technological value and a positive market outlook, this reflects an increase in unrealized valuation gains on financial assets measured at fair value through other comprehensive income.

(II) Response plan for major changes:

The above deviations had no major impact on the Company's financial status, so response plans did not need to be formulated.

II. Financial performance

Unit: NT\$ thousands

Item \ Year	2025	2024	Increase (Decrease)	Proportion of change (%)
Operating revenue	2,496,408	1,662,946	833,462	50.1
Gross operating profit	621,268	479,502	141,766	29.6
Operating profit	188,902	115,694	73,208	63.3
Non-operating income and expenses	24,698	94,460	(69,762)	(73.9)
Profit before income tax	213,600	210,154	3,446	1.6
Net income for the year	172,069	174,788	(2,719)	(1.6)
Other comprehensive income (net)	38,468	(103,187)	(141,655)	(137.3)
Total comprehensive income for the year	210,537	71,601	138,936	194.0

(I) Analysis of changes in ratios (the difference reaches 20% or above):

1. Operating revenue, gross profit, and operating income:

Benefiting from the recovery in capital expenditures within the global semiconductor, high-end PCB, and AI server industries, the Company experienced strong shipping momentum for key automation components and equipment module products in 2025. Simultaneously, the economies of scale resulting from the significant expansion in revenue drove a substantial synchronized increase in overall gross profit and operating income.

2. Non-operating income and expenses:

The change is primarily due to the significant net foreign exchange gain recorded in 2024 driven by the appreciation of the U.S. dollar, whereas the Company recognized exchange losses in 2025 due to exchange rate fluctuations. Furthermore, interest income from bank deposits decreased compared to the previous year due to adjustments in capital allocation during the current period.

3. Other comprehensive income for the current period:

This primarily stems from the investments the Company participated in, which benefited from enhanced technological value and a positive industry outlook, leading to valuation appreciation. This fully demonstrates the concrete effectiveness of the Company's long-term strategic layout.

4. Total comprehensive income for the current period:

The increase is mainly attributable to the growth in annual operating income following the expansion of revenue scale, coupled with the shift from loss to gain in the fair value valuation of invested marketable securities. This reflects the synergy between the Company's core operations and its non-operating investment strategy.

(II) Expected sales volume and its basis, potential impact on the Company's future financial position and business operations, and response plan:

The Company's product lines span diverse fields, including automation components, equipment modules, robotics solutions, and shading systems. Due to the wide variety of products and the significant range in unit prices, it is difficult to measure performance using a single sales quantity; therefore, the growth trend of the overall operational scale is used as the primary measurement benchmark. Looking ahead, based on the recovery momentum of the global semiconductor and AI industries, combined with demand forecasts from major clients, sales performance in the coming year is expected to exhibit a steady growth trend.

In the Company's transformation from a component supplier to an "AI and robotics-centered solution provider," we are actively advancing toward intelligent unmanned applications, dedicated to resolving industrial challenges brought about by global aging and low birth rates. To deepen this layout, the Company plans to utilize

dedicated cross-departmental task forces to integrate AI software algorithms with hardware design capabilities. By providing "one-stop solutions" covering smart manufacturing, logistics, and service sectors, we aim to further increase market penetration in high-value-added markets such as medical care, building cleaning, and property management.

Facing the uncertainties of the global economic environment and geopolitics, the Company will continue to implement AI management systems to gain precise insights into market changes. Simultaneously, we will strengthen risk control mechanisms for inventory and cash flow to ensure financial stability and consolidate our leading position in comprehensive robotics solutions.

III. Cash flows

(I) Analysis of changes in cash flow in the most recent year

Unit: NT\$ thousands

Item	Year		Difference	
	2025	2024	Amount	%
Net cash inflow from operating activities	(100,621)	31,314	(131,935)	(4.2)
Net cash inflow from investing activities	(71,117)	77,039	(148,156)	(1.9)
Net cash outflow from financing activities	19,208	(4,715)	23,923	(5.1)
Exchange rate effect	(3,101)	3,301	(6,402)	(1.9)
Net cash flow	(155,631)	106,939	(262,570)	(245.5)

Analysis of changes:

1. Operating activities: The primary cause is the significant growth in business scale during the current year. The expansion of operational volume has led to increased working capital requirements for accounts receivable and inventory, which represents normal fund utilization in the process of business expansion.
2. Investing activities: The primary cause is the deepening of the long-term strategic layout of the AI robotics supply chain, involving investments in related businesses, as well as the establishment of the Luzhu production base and the construction of relevant facility infrastructure to meet business expansion needs.
3. Financing activities: The primary cause is the need to fulfill operational turnover requirements driven by business growth. The Company has increased short-term bank borrowings to bolster working capital and maintain sound flexibility in financial management.

(II) Improvement plan for insufficient liquidity: There is no liquidity insufficiency.

(III) Cash liquidity analysis for the coming year

Unit: NT\$ thousands

Beginning Cash Balance ①	Net cash flow from operating activities ②	Net cash flow from non-operating activities ③	Cash surplus (deficit) ① + ② - ③	Remedial measures for cash deficit	
				Investment plan	Financial plan
401,029	448,408	411,625	437,813	-	-

1. Analysis of changes in cash flow in the coming year (2026):

(1) Net cash flow from operating activities:

Revenue for 2026 is expected to maintain a steady growth trend. As business scale expands and the "Second Curve" strategic layout deepens, requirements for working capital—specifically accounts receivable and inventory—will increase accordingly. Given the necessity of supporting the expansion of operational volume, it is estimated that operating activities may result in a moderate net cash outflow. This represents a necessary allocation of funds to support future revenue growth.

(2) Estimated annual cash outflows:

The estimated cash outflows for the year will primarily be directed toward the renovation of office spaces, the optimization of production facilities, the distribution of cash dividends from earnings, and the repayment of bank loans in accordance with financial management plans. The Company will continue to optimize its capital allocation to ensure the efficiency and liquidity of fund utilization.

2. Remedial measures for expected cash shortfalls and liquidity analysis: The Company has no liquidity insufficiency.

IV. Effect of major capital spending on financial position and business operations

(I) Utilization of major capital expenditures and sources of funding

To address the trend toward smart manufacturing and the growth demands of proprietary brand products, and with the goal of significantly strengthening capacity layout and improving response speed to customer orders, the Company has expanded its production sites through leasing. The investment in relevant operational equipment is funded by the Company's own capital, ensuring a stable financial structure.

(II) Expected impact on finances and business

Business dimension: Through the exponential expansion of assembly and testing space, the Company effectively enhances its capacity to handle customized projects

and improves delivery resilience. Meanwhile, the new facility serves as a demonstration site for intelligent robotics applications, facilitating the integration and display of represented products and in-house solutions, thereby accelerating market promotion and the business growth of automated equipment.

Financial dimension: It is expected that the release of production capacity will directly contribute to revenue growth. However, given the customized nature of automation projects, actual financial benefits will be influenced by client acceptance timelines and fluctuations in market demand. The Company will continue to monitor the stability of capacity utilization rates.

(III) Risk countermeasures

The Company will flexibly allocate production space based on project progress and further optimize project scheduling and cost control mechanisms. By establishing a rigorous acceptance management system, we aim to maximize capacity utilization efficiency, ensuring the reasonable recovery of investment costs and the achievement of operational goals.

V. Investment policy in the most recent fiscal year, profit/loss analysis, improvement plan, and investment plan for the coming year

The Company's investment policy centers on integrating group resources and focusing on the vertical integration of core businesses, with strategic layouts dynamically adjusted according to market demand. For the current fiscal year, in addition to maintaining existing locations in Mainland China to provide localized services, the Company has strategically expanded into the software and information technology service sectors in response to the trend toward industrial intelligence. This investment aims to strengthen the software and hardware integration capabilities of automation equipment and enhance the technical competitiveness of our total solutions, thereby addressing technological shifts and maintaining the Company's long-term competitive advantage.

Regarding investment performance and future planning, the Company adheres to the principles of prudence and stability, continuously optimizing the management processes of each business unit. Currently, relevant newly established projects remain in the early stages of operational integration. Moving forward, the Company will closely monitor performance and adopt flexible adjustment measures in response to environmental changes. Looking ahead, the Company remains committed to a long-term investment strategy, prioritizing core business-related projects with growth potential. Under rigorous risk control, we will actively enhance resource synergies, aiming to maximize shareholder interests through steady operations.

VI. Risk analysis and assessment for the most recent fiscal year and up to the date of publication of the annual report

(I) Impact of interest rate and exchange rate changes and inflation on Company's profit and response measures:

1. Interest rates:

The Company's short-term loans are utilized on a revolving basis within the terms of the respective agreements. We regularly evaluate bank lending rates alongside market interest rates and proactively negotiate with banks for more favorable rates to reduce the cost of capital. Consequently, interest rate fluctuations have not had a significant impact on the Company.

2. Foreign exchange rates:

Regarding held foreign currency positions, in addition to utilizing natural hedging to mitigate exchange rate risks, the Finance Department also collects data on exchange rate fluctuations. This enables timely assessments of whether to conduct hedging operations on net foreign currency positions and allows for adjustments in response to currency volatility, thereby hedging against exchange rate risks.

3. Inflation:

According to the Directorate-General of Budget, Accounting and Statistics (DGBAS), the annual growth rates of Taiwan's Consumer Price Index (CPI) for 2024 and 2025 were 2.18% and 1.66%, respectively, indicating a significant deceleration in inflation. The Company remains vigilant toward macroeconomic developments and business cycle changes, continuously utilizing market mechanisms and driving "bottleneck solutions" to effectively minimize the impact of external factors and achieve the goal of cost reduction.

(II) Policies of engaging in high-risk, high-leverage investments, lending to others, providing endorsement and guarantee, and derivatives transactions, profit/loss analysis, and future response measures:

As of the date of publication of the Annual Report, the Company has not engaged in any high-risk or high-leverage investments, has not provided endorsements or guarantees for other companies, and has not conducted any derivative financial instrument transactions.

(III) Future R&D projects and expected R&D expenses:

Estimated future R&D investment: approximately NT\$ 80,000 thousand.

Project name	Current progress	Key impact factors in the future
Seven-Axis High-Performance Inline	In integration and validation	1. Introduction of new technologies 2. Integration of software and hardware resources
Automated Fixture Exchange Module for Depaneling Machines	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources
SMT Automated Material Loading Vehicle	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources
One-Stop Smart Office Management System	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources
Intelligent Warehousing Systems	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources
High-Performance Motion Control Card - MC8882P PCI (FPGA)	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources
High-Performance Motion Control Cards - MC8881/MC8841 (PCIe Interface)	In design and planning	1. Introduction of new technologies 2. Integration of software and hardware resources

(IV) Major changes in government policies and laws locally and globally and the impact on the Company's financial position and business operations:

The Company and its subsidiaries consistently monitor material domestic and foreign policy and legislative changes and strictly comply with relevant laws in all business operations. Regarding significant policy shifts or legal amendments, specialized units including Finance, Accounting, Internal Audit, and Legal Affairs conduct comprehensive impact assessments. These units provide professional

recommendations and formulate countermeasures, adjusting internal control systems and operational processes in a timely manner to ensure legal compliance and mitigate potential impacts on the Company's finances and business.

For the most recent fiscal year and up to the date of publication of the Annual Report, the consolidated Company has not encountered any material impact on its finances or business resulting from changes in major domestic or foreign policies or laws. Looking ahead, we will continue to stay informed of policy and regulatory developments, cautiously evaluate their potential impact on operations, and implement necessary measures promptly to safeguard the Company's steady operations and shareholder interests.

(V) Impacts of technological changes (including information security risks) and industry changes on company financials and response measures:

1. As global digital transformation accelerates, the Company actively invests in frontier technologies such as AI, automation, and smart manufacturing. The impacts on finance and business are as follows:
 - (1) Optimization of operational efficiency and cost structure: Through digitized operations and automated production processes, the Company effectively enhances operational efficiency and optimizes labor costs, significantly strengthening market competitive advantages. However, the shift in operating models also significantly increases the Company's dependence on information systems.
 - (2) Digital asset value and business model transformation: As the industrial chain gradually moves online, product designs, R&D data, and customer data have become core assets of the Company. Ensuring data integrity and security is highly correlated with the Company's commercial competitiveness and long-term financial returns.
 - (3) Rise in compliance costs and entry barriers: In response to the Personal Data Protection Act and international information security trends, and as major customers impose increasingly stringent security requirements on suppliers, the Company continues to invest resources to comply with regulatory requirements and industrial supply chain standards.
2. Facing increasingly severe information security threats, the Company regards them as critical risks to business continuity and has established a comprehensive defense system across technical, managerial, and personnel dimensions:
 - (1) Technical dimension: Strengthening defense equipment, data protection, and new technology applications
 - Infrastructure defense: Firewalls and Intrusion Detection/Prevention Systems (IDS/IPS) have been deployed, and network segmentation

(VLAN / Zero Trust) has been established to strengthen perimeter protection.

- Endpoint and access control: EDR and anti-virus systems have been implemented, and the principle of least privilege is strictly enforced. Multi-factor authentication (MFA) is planned for implementation in line with the ISO 27001 project progress.
- Data security and backup: Data Loss Prevention (DLP) has been set up, and regular offline and off-site backup mechanisms are executed to guard against ransomware.
- Disaster recovery (DR): Recovery drills are conducted regularly. The establishment of a Disaster Recovery Site (DR Site) is being planned in conjunction with the ISO 27001 project.
- New technology competitiveness: Continuous development of AI, automation, and smart manufacturing systems to enhance data analysis capabilities and digital operations, dedicated to capacity upgrades and efficiency optimization.

(2) Managerial dimension: Optimizing governance framework, compliance systems, and risk assessment

- Information security governance and policy: An information security unit and a Chief Information Security Officer (CISO) have been appointed to report regularly to management and implement information security policy management.
- Information security management goals: Continuously refining management systems with ISO 27001 as the reference standard, setting 2026 as a milestone target for promotion
- Risk and inventory: In coordination with the ISO 27001 project, annual data inventory, risk assessments, and threat analyses for critical systems have been initiated.
- Supply chain management: Assessing vendors' security capabilities and requiring major suppliers to sign information security clauses, with mechanisms to be implemented according to this year's ISO 27001 progress.
- Business continuity plan (BCP): Ensuring critical systems remain operational during incidents, further deepening management through data backups.

(3) Personnel dimension: Reducing human risk and deepening information security culture

- Education, training, and practical drills: Regular annual information

security training and phishing simulations are conducted for all employees to strengthen their ability to identify and prevent digital fraud.

- Reporting mechanism: In coordination with this year's ISO 27001 project, the information security incident reporting process is being optimized to ensure rapid response in the event of an accident.

(VI) Impact of corporate image change on risk management and response measures:

Changes in corporate image have a profound impact on crisis management, as public perception determines an enterprise's ability to swiftly restore its reputation and mitigate negative impacts during a crisis. When a corporate image undergoes changes—such as through rebranding, adjustments in corporate values, or impact from negative events—the Company requires effective crisis management strategies to address potential risks.

The potential impacts of changes in corporate image include:

1. Changes in Trust: Shifts in brand image may cause unease among existing customers. Failure to clearly communicate the reasons and value behind such changes may lead to a decline in trust.
2. Market adaptation risks: If a change in corporate image does not align with market demand, it may lead to market loss or allow competitors to seize market share.
3. Public and media reaction: With the prevalence of social media, changes in corporate image are easily magnified and scrutinized. Improper handling may trigger a public relations crisis.

The Company adopts the following countermeasures:

1. Establishing transparent communication mechanisms: During image transitions, the Company clearly communicates the reasons and future development directions to stakeholders through announcements, press releases, or social media to reduce market uncertainty.
2. Strengthening brand core values: Even if visual identity changes, the brand should maintain or extend its original core values, ensuring consumers continue to identify with the corporate culture and reducing anxiety caused by the change.
3. Proactive crisis management: Before implementing changes, the Company conducts risk assessments to predict potential negative impacts and prepares response plans, such as establishing a crisis response team to handle emergencies swiftly.
4. Leveraging positive marketing and public relations: Through brand storytelling, collaboration with Key Opinion Leaders (KOLs), or media strategies, the Company emphasizes the positive value brought by its transformation to enhance market acceptance.
5. Monitoring public reaction and adjusting strategies: The Company continuously

monitors public opinion through social media to respond promptly to market feedback and adjusts its image transformation strategy when necessary.

(VII) Risk associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken: Not applicable.

(VIII) Expected benefits and potential risks of capacity expansion:

1. Expected benefits:

To meet the market demand for smart manufacturing and automated production modules, and to accommodate the capacity expansion of our proprietary brand products, the Company has officially inaugurated the Luzhu Plant. With the significant increase in floor space, the Company is able to optimize assembly and testing layouts, enhancing project capacity and delivery efficiency. Furthermore, the new facility serves as a real-world validation site for our distributed robots (such as cleaning and logistics robots), allowing for practical verification within industrial environments and strengthening our competitive advantage in product promotion.

2. Potential risks:

Since automated production modules are primarily project-based and highly customized, the actual benefits of capacity and spatial expansion depend on the investment willingness of general manufacturing clients, project confirmation timelines, and acceptance progress. Any fluctuations in market demand may impact the efficiency of capacity utilization.

3. Countermeasures:

The Company will flexibly utilize both existing and new assembly spaces based on the progress of client projects. We will also strengthen project scheduling, cost control, and acceptance management mechanisms to enhance capacity utilization efficiency and mitigate investment risks.

(IX) Risks associated with over-concentration in purchase or sale and response measures:

1. Procurement:

The Company primarily procures key automation components, such as servo motors, from our major supplier, Panasonic (Japan). By leveraging high market sensitivity and strong customer stickiness, we consistently gain insight into client demands and adjust our product offerings in a timely manner to meet customer needs.

2. Sales:

The Company is primarily engaged in the distribution and sales of key automation components for transmission and drive systems, while also

independently developing and manufacturing automated testing equipment. Our client base spans various sectors, including semiconductors, traditional manufacturing, and the service industry, and is highly diversified.

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

There have been no significant transfers or changes in the ownership of the Company's shares by directors or shareholders holding more than ten percent of the Company's equity.

- (XI) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: There have been no changes in governance personnel or top management.

- (XII) List of any final and pending litigation, other legal actions or administrative proceedings that would have material impacts on shareholders' equity or stock price, brought by or against the Company and the Company's directors, supervisors, presidents, de facto responsible person, major shareholders with more than 10% of the shares, and subsidiaries. The following information on the aforementioned disputes should be disclosed: the underlying disputes, the amount of the claim or in controversy, the commencement date of the proceedings, the parties involved, and the status of the proceedings as of the printing date of the annual report. None.

- (XIII) Other major risks and response measures:

In facing challenges such as global geopolitics, trade protectionism, and the evolution of AI technology, the Company will continue to monitor macro-environmental changes and flexibly adjust its organization and business layout to enhance operational resilience. By strengthening capital management, risk control, and talent retention programs, we ensure steady operations in a volatile environment and proactively respond to shifting circumstances to safeguard the long-term value of the Company and its shareholders.

VII. Other important matters: None.

Chapter 6. Other Items Deserving Special Mention

I. Information related to the Company's affiliates:

The Consolidated Business Report of Affiliated Enterprises, the Consolidated Financial Statements of Affiliated Enterprises, and the Affiliation Report have been disclosed on the Market Observation Post System (MOPS). Please refer to Market Observation Post System > Individual Company > Electronic Document Download > Three Reporting Forms for Affiliated Enterprises for inquiries.

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

II. Private placement of securities in the most recent fiscal year and as of the publication date of the annual report: None.

III. Other matters that require additional description: None.

Chapter 7. Matters with Significant Impact

Any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the Annual Report: Please refer to the important resolutions of the shareholders' meeting and the Board of Directors meeting in the most recent year up to the printing date of the annual report.