

SolidWizard Technology Co., Ltd.

2025

Annual Report

Annual report inquiry website

Market Observation Post System: <http://mops.twse.com.tw>

Company website: <http://www.swtc.com>

April 30, 2026

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- V. Names of overseas exchanges where the Company's securities are traded, and methods for inquiring the information of the overseas securities: None.
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One. Letter to Shareholders

Since OpenAI announced ChatGPT at the end of 2022, generative AI has fully accelerated the global industrial transformation. Dassault Systèmes follows such trend closely and has officially launched its first industrial-grade AI virtual assistant "Aura" in February 2025. Aura is deeply integrated into the SOLIDWORKS environment, simplifying the design process through generative AI and providing core advantages of real-time technical guidance, task automation, knowledge transfer and high-security IP protection.

The year of 2025 was the 30th anniversary of the SOLIDWORKS brand in the market. With the support of all users, SOLIDWORKS has received high praise for achieving a market share of 44% in the professional 3D design software market. Dassault Systèmes and SolidWizard Technology will continue to strengthen the SOLIDWORKS desktop platform, 3DEXPERIENCE cloud platform, SIMULIA high-end simulation analysis and ENOVIA Product Lifecycle Management (PLM) solutions. We are committed to promoting product intelligence and cloudization, in order to achieve the vision of smart design, digital twins, and sustainable carbon reduction.

In the field of smart manufacturing, we continue to develop our business in the field of advanced equipment. This includes collaborative robots from Universal Robots integrating the NVIDIA Jetson AGX Orin platform and 3D vision technology to provide powerful AI inference capabilities; in addition, we also provide top 3D printing solutions of Markforged, Formlabs, and EOS for defense industry and drone applications. SolidWizard Technology aims to become the leading "3D R&D and manufacturing digital transformation consultant in the Asia-Pacific region" and continues to expand its professional team. Up to 2025, we have more than 170 senior consultants, providing in-depth technical guidance through the "Level 6 3D Enterprise Model Plan" to assist customers to become world-class leading enterprises.

Hereby, I would like to report to all shareholders the business results of the Company in the past year and future prospects.

I. 2025 Business Report

The Company's 2025 accumulated annual consolidated revenue was NTD 1,695,509 thousand, an increase of 9.96%, NTD 153,597 thousand from NTD 1,541,912 thousand in 2024; gross profit was NTD 813,929 thousand, an increase of 4.88%, NTD 37,898 thousand compared to 2024; net profit after tax was NTD 379,801 thousand, a decrease of 22.32%, NTD 69,301 thousand compared to 2024.

(I) Business plan implementation results

Unit: NTD thousand

Category Year	Operating revenue	Net profit after tax	Net profit margin	Adjusted earnings per share (NTD)
2024	1,541,912	310,500	20.14	11.01
2025	1,695,509	379,801	22.40	13.46
Increase/dec rease	153,597	69,301	2.26	

(II) Budget execution: The Company did not disclose the financial forecast for 2025, so there is no need to disclose the budget status.

(III) Analysis of financial income, expenditure and profitability

Item	Year		2025 (%)	2024 (%)
	Financial structure	Total liabilities/assets		21.22
Long-term assets		capital/fixed assets	172.55	672.88
Solvency capability	Current ratio		258.42	428.20
	Quick ratio		238.23	394.08
Profitability	Return on assets (%)		18.74	16.55
	Return on shareholders' equity (%)		23.85	21.13
	As a percentage of paid-up capital %	Operating profit	154.91	122.46
		Net profit before tax	169.64	138.80
	Net profit margin (%)		22.40	20.14
	After-tax earnings per share (NTD)		13.46	11.01

(IV) Research and development

In recent years, for the post-pandemic era, the global industrial environment has undergone major structural changes, with the rapid rise of Generative AI having the most critical impact. Breakthroughs in AI technology not only reshape the business model and decision-making processes of enterprises, but also directly drive the rapid development of key infrastructures of semiconductors, high-performance computing (HPC), AI servers and large data centers, forming a new wave of technological industry upgrade. This reform is redefining the core logic of product design, R&D processes and manufacturing management, such that intelligence, automation, and real-time data-driven decision-making now become the foundation of corporate competitiveness.

Under such trend, the Company continues to adjust its research and development direction by integrating AI applications into existing products and solutions, and strengthening intelligent capabilities across each stage, including design verification, engineering analysis, manufacturing planning and operation management. By introducing generative AI, smart data analysis, and cloud collaboration platform technology, we enhance the depth and integration benefits of product functions, thereby enabling customers to gain a more advantageous competitive position in R&D efficiency, quality optimization and cost control.

In the future, the Company will continue to focus on the 3D Experience Platform for the global manufacturing industry promoted by Dassault Systèmes, and will also gradually transition its related products from personal desktop design verification to cloud-based global collaborative design applications through manufacturing management tools. Through the combination of cloud platform and AI-driven innovation as the core focus, we aim to integrate the existing industrial customer base and technical capabilities to strengthen our solutions in key areas of design, verification, manufacturing, and management. We also assist customers in establishing a highly flexible and forward-looking smart R&D and production system, in order to seize the growth opportunities brought by the new generation of technological development, and to continuously enhance our core value and market competitiveness in the industrial digital transformation and intelligent upgrade trend.

1. Cloud-based design system - the 3DEXPERIENCE Platform

The development of design software has evolved from workstations to personal computers, from single tools to integrated platforms, from permanent licenses to subscription leases, and from desktop deployment to cloud frameworks. With changes in the corporate business models and the restructuring of global supply chains, cross-department and cross-region collaborative design is becoming increasingly important. During the pandemic period, SolidWizard Technology actively promoted its cloud-based design system. In addition to continuing to serve existing desktop system customers, we also introduced the 3DEXPERIENCE Platform cloud design platform launched by Dassault Systèmes to startup companies and new customers, making the selection of design tool more flexible and diverse.

The 3DEXPERIENCE Platform is a new-generation digital platform for the manufacturing industry created by Dassault Systèmes. Unlike system frameworks that only meet single design or manufacturing needs, it provides a complete collaborative design environment through the cloud, covering design, verification, data management, manufacturing, production planning, marketing and business integration, such that the subject of service expands to cover the entire corporate operations process. As of 2023, SolidWizard Technology has shifted more than 80% of its technical and business manpower to 3DEXPERIENCE cloud product, and has also assisted customers in gradually transferring from desktop products to the cloud platform, in order to establish the SaaS (Software as a Service) operating model. Pre-sale demonstration, data transfer, cloud deployment and after-sales guidance have become key aspects of customers' digital transformation process.

In the new wave of industrial reform, the introduction of generative AI and large language models (LLM) is making significant efficiency improvements to design applications. The Company views AI as an important extension of the 3DEXPERIENCE platform, making it not only a collaboration platform but also an intelligent design assistant. With the large language model technology, designers are able to interact with the system in natural language during the 3D modeling process, in order to quickly generate geometric features, revise design parameters, and to establish assembly relationships while receiving real-time design suggestions and optimization ideas. In analysis and simulation applications, AI is able to assist the automatic setting of boundary conditions, mesh parameters, and material properties, shortening pre-processing time and providing more accurate forecast results and design modification suggestions based on historical cases and data models, thereby significantly improving the quality of engineering decision-making and R&D efficiency.

In addition, AI can also be integrated with the platforms existing data management and process review mechanisms to perform design specification comparisons, version difference analysis, and risk forecasting, enabling enterprises to reduce error costs during early product development stage. Through the integration of cloud computing resources and AI technology, design work can be upgraded from "tool operation" to "smart collaboration", enhancing the innovative capability of human-machine collaboration.

Since the tools provided by the platform have exceeded beyond simple 3D modeling to include role (Role) and application (App) authorization management, SolidWizard Technology continues to strengthen customers trust in cloud security, data management, and AI application value during the promotion process. The marketing and technology trainings focus on conceptual transformation and hands-on experience, and through digital learning materials and online teaching mechanisms, we are able to assist enterprises to quickly adopt and effectively utilize smart design tools.

This revolutionary platform combining cloud collaboration and AI design assistance is expected to continue to have greater impact and to become more widely adopted in the coming years. In addition, it will create a borderless digital innovation environment through a community-based approach, in order to assist domestic industries to align with the global trends of smart manufacturing and AI-driven design.

2. Digital verification and virtual simulation

With the popularization of 3D design and the formation of the Model Based Definition (MBD) production model, the focus of product development has shifted from 2D engineering drawings to a digital verification process with 3D model as its core. The design objective is to not only perform geometrical construction, but also to predict the structural, material, fluid and electromagnetic behaviors of the product in a real-world environment through virtual simulation, making analysis and verification an important and crucial step in the R&D process.

SolidWizard Technology is equipped with a professional CAE team capable of utilizing high-end analysis tools, such as SOLIDWORKS Simulation and Abaqus, to cover a wide range of applications including structural statics, non-linear materials, fluid mechanics, molding, forging, and high- and low-frequency electromagnetic fields, along with the 3DEXPERIENCE SIMULIA platform, in order to provide comprehensive digital verification solutions.

In the face of increasingly complex product design and the need for multi-modal physical field (multiple-physical) coupling analysis, AI technology is expected to become the core driving force for future analysis and verification upgrades. Through machine learning and big data models, the system can automatically recommend reasonable boundary conditions, material parameters, and mesh settings based on historical cases, reducing reliance on personal experience, shortening preprocessing time and improving simulation accuracy. At the same time, AI is able to optimize the multi-physics coupling calculation process, and through prediction models and reduced order modeling technology, the calculation efficiency and convergence stability can be significantly improved, and the overall simulation time can be shortened while ensuring its precision.

Through the integration of AI and cloud computing resources, digital verification will further evolve from the traditional "engineering judgment-driven" model to a new "data and intelligent calculation-driven" stage, allowing enterprises to accurately predict risks and optimize design during the early stage of product development, thereby strengthening overall R&D competitiveness.

3. From desktop data management to product lifecycle management – DS 3DEXPERIENCE ENOVIA

For enterprises that still adopt the desktop design processes, SolidWizard Technology continues to promote SOLIDWORKS PDM and SOLIDWORKS Manage system to assist enterprises to manage their product design data effectively. Through centralized database control, enterprises can perform version management, collaboration, and reuse of design data, and can also integrate design to manufacturing information (PMI), in order to improve cross-departmental communication efficiency. Meanwhile, the system can also be connected to ERP and the supply chain and process planning system, making product data to become the core foundation of enterprise operation processes.

SOLIDWORKS Manage further enhances the functions of project management, BOM management, process control and business information dashboard, such that the design data can be extended to the enterprise management level precisely,

in order to gradually construct a comprehensive product lifecycle management (PLM) framework.

To satisfy the demand of mid-size and large enterprises for higher-level PLM integration, SolidWizard Technology also carries and provides the ENOVIA system. ENOVIA is built on the 3DEXPERIENCE Platform, and it integrates design, manufacturing, and operational processes with a single data source, in order to link all internal departments of an enterprise through the cloud interface, such that the product data management can be extended from the R&D unit to all levels of the Company, thereby achieving the objective of true product life cycle management.

4. Collaborative integration of electromechanical design

At present, the integration of collaborative design tools with the highest maturity and the most valued by the industry is the integration of electromechanical design and manufacturing. Mechatronics combines mechanical design (ME) and electrical design (EE) to present the 3D effect of mechanical design in the electrical and electronic circuit design, which can enhance the effect of visual design and truly integrate the generation method of the Bill of Materials (BOM) which needs to be controlled most in terms of the cost of manufacturing end. Therefore, the integration of electromechanical design will be brought into the electrical design department to increase the group of products designed with 3D tools.

5. SOLIDWORKS CAM: One-stop solution from design to manufacturing

In response to the global trend of design for manufacturing (DFM), enterprises have gradually shifted processing requirements to the design stage for consideration, in order to realize seamless integration of design and manufacturing. Through the 3D MBD (Model Based Definition) model, dimensions and tolerance information are annotated, and combined with the quality inspection tool Inspection, the product model can be directly connected to the processing process, such that paper conversion and communication errors can be reduced.

SOLIDWORKS CAM is integrated into the SOLIDWORKS design environment and automatically generates machining paths based on model features, allowing engineers to complete design and manufacturing preparation on one single platform. Such integration method not only improves processing efficiency and accuracy but also effectively reduces trial and error costs and production risks, thereby truly realizing end-to-end integration from design and development to manufacturing.

6. 3D scanning and metal additive manufacturing equipment planning

Since 2023, SolidWizard Technology has prioritized smart manufacturing as a key focus for the equipment business and has been actively expanding into the 3D scanning and additive manufacturing markets. Based on the existing 3D design customers, we further extend reverse engineering and size verification applications, and we also provide comprehensive solutions including model reconstruction, size collection and comparison testing. Regardless whether it is an industrial-grade high-resolution fixed scanner or white and blue light handheld high-precision scanning equipment, we are able to meet the quality inspection and process improvement needs ranging from large products to precision parts. Meanwhile, we also provision scanning OEM and product digitization services to assist enterprises without an engineering team in completing 3D modeling applications and expanding into the fields of AR/VR and other digital content.

In addition to existing carbon fiber composite and metal ADAM technology models, our product lines include large-scale equipment for high-strength engineering plastics (such as Ultem 9085), as well as SLA, SLS and other photocurable and powder sintering technology machine models, allowing the material applications to span across the fields of resin, nylon powder, composites and metals, thereby establishing a comprehensive additive manufacturing solution.

In response to the global supply chain restructuring and the growth trend of the high-performance computing industry, SolidWizard Technology has officially become the agent for the leading German metal additive manufacturing brand, EOS GmbH, to carry and provide its laser powder bed fusion (LPBF) system. The demand for metal 3D printing is increasing rapidly, and its main applications include the drone lightweight structure drone and high-strength integrated manufacturing in the military industry, as well as for high-efficiency heat exchange designs in AI server chip heat dissipation modules and data center cooling systems. With the integrated molding capability enabled by complex flow channels and optimized structural topology, it is able to effectively reduce weight while improving the cooling efficiency and energy use benefits, such that it meets the industrial needs of the new generation of high-performance computing and national defense autonomy.

As metal additive manufacturing technology matures and high value-added applications expand, in terms of the hardware equipment planning, SolidWizard Technology has established comprehensive product lines covering powder, resin, engineering plastics, composite materials and metal materials. We are able to provide customers with one-stop smart manufacturing solutions from design and verification through manufacturing implementation.

7. AI-driven automated and intelligent production equipment

Under the wave of smart manufacturing, automation equipment has been upgraded from simple action execution to an intelligent system with judgment and learning capabilities. As an international agent for the globally renowned collaborative robot brand Universal Robots, SolidWizard Technology integrates the OnRobot gripper system to provide flexible and autonomous production line automation solutions for mass customization and production needs.

With the maturity of AI technology, collaborative robots are no longer relying solely on pre-programmed movements, but are enhancing their real-time judgment of the environment and workpieces through machine learning and visual recognition technology. As the international agent of Mech-Mind Robotics, Solidwizard Technology offers its 3D industrial camera system that, combined with AI deep-learning algorithms, allowing three-dimensional identification of complex workpieces, pose judgment and automatic positioning, such that robotic arms can then autonomously adjust the gripping angle and path planning to significantly improve gripping success rate and production line stability.

With the introduction of AI, robots is able to continuously optimize their action logic during actual operation, shorten wire changing and setup times, and reduce reliance on professional personnel. Even if the 3D vision system is used independently, 3D testing, classification, and quantity statistics can still be completed quickly and effectively, reducing manual inspection cost and the risk of misjudgment.

Combining SolidWizard Technology's existing 3D design, reverse engineering, processing route planning, and 3D printing fixture manufacturing capabilities, we are able to create highly customized AI-automation integrated solutions for customers. Through the integrated application of visual recognition, motion

learning, and flexible fixture design, intelligence of the production lines can be further enhanced, assisting enterprises to establish a more competitive intelligent manufacturing system while facing labor shortages and delivery pressures.

8. Digital transformation consulting services and AI introduction trend

During the post-pandemic era, enterprises have generally accelerated their pace of digitalization; however, "digitalization" is not the same as "digital transformation". Digital transformation is not only about introducing new tools and equipment, but also establishing an integrated platform and data management framework, along with improving personnel skills and process maturity, in order to truly unlock the value of data and optimize the operating model.

With more than 25 years of industry experience, SolidWizard Technology has a long history of partnering with customers on design and manufacturing upgrades, and has established a strong track record of successful implementation and support. We provide one-stop consulting services of planning and assessment, system installation, and education and training, in order to assist enterprises to reduce transformation risk and to improve implementation effectiveness. In terms of market layout, the CAD market in China has matured, and the demand for Non-CAD applications is also growing rapidly, with a faster development curve than the market in Taiwan. The Company will strengthen its sales and technical teams in both Taiwan and China, in order to strengthen the market relationships with a comprehensive product line and local services. The Taiwan market focuses on high value-added and customized needs, combining with consulting experience with technology R&D capabilities to develop exclusive plug-ins and integrated application solutions to enhance customers competitive advantage.

Looking to the future, AI applications will become the core driving force of enterprises digital transformation. From generative design, smart simulation, data analysis to process automated decision-making, AI is reshaping the business models of enterprises and the structure of value chains. Digital transformation consulting services will be further upgraded from system implementation to "AI empowerment" strategic planning, thereby assisting enterprises to build a new generation of operational framework based on data and intelligent calculation, and seize new opportunities in industry upgrading and global competition.

II. Summary of the 2026 business plan

(I) Business policy

1. The goal is to become a McKinsey & Company consulting firm that provides 3D R&D, design, manufacturing, and sales solutions for enterprises in the Greater China region.
2. Dassault Systèmes is a global leader in 3D solutions. In recent years, Dassault Systèmes has been actively transforming its SOLIDWORKS Desktop package products into 3D EXPERIENCE WORKS - a Platform as a Service (PaaS) and a Software as a Service (SaaS). According to the PwC research report, Dassault Systèmes ranked third among the fastest growing companies in the global cloud market.

PwC 25 Fastest Growing Cloud Companies

No. of Top 50 companies also on the Fastest Growing Cloud list: 6

Ranking	Fastest Growing Cloud	Top 50
OpenText	1	31
Dassault Systèmes	3	15
Microsoft	8	1
BMC	13	26
Apple	14	22
Eari	22	48

“ Perhaps most surprising, at #3: Dassault Systèmes, the industrial giant that could be accurately described as France’s counterpart to General Electric. The takeaway? There are no tactical requirements to thriving in the cloud, only the need to execute well. ”

PwC’s SaaS Revenue of Top 10 Software Companies with data from IDC

<http://www.pwc.com/us/en/industry/technology/publications/global-100-software-leaders/25-fastest-growing-cloud-companies.html>

3. According to the research report of Business Advantage, the development trend of CAD is as follows:

(1) The future growth potential of CAD can be divided into the following directions.

- Cloud-based CAD
- CAD for use with mobile devices
- Productive design
- Collaborative design
- AI/ML

(2) Single R&D and design team

- Add depth and breadth

(3) Unparalleled solutions and scalability



4. 3DEXPERIENCE is a complete cloud-based platform solution; solutions from design, analysis, collaborative communication, procurement, manufacturing enterprise resource planning (MES/ERP), project management, marketing to sales.



5. In order to accelerate the provision of hardware and software solutions for Industry 4.0 smart manufacturing to customers, various global leading brand manufacturers have been actively introduced into the Greater China market to enhance the industrial competitiveness of customers.

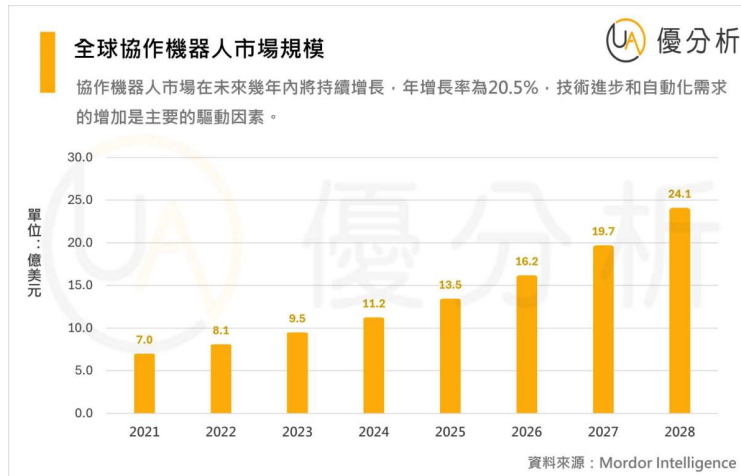
Collaborative robots and 3D vision camera vendors:

3D printing vendors:

➤ FORMLABS、MARKFORGED、3DSYSTEMS

3D scanning vendors:

➤ ARTEC、SCANTECH



全球機器視覺市場規模趨勢			
年份	市場規模(億美元)	年份	市場規模(億美元)
2024	258.0	2028	387.1
2025	292.7	2029	423.9
2026	325.7	2030	469.5
2027	357.1		

資料來源：Statista 製表：侯冠州

6. Provide customers with different collaborative robot automation integration solutions based on customer needs, including applications such as loading and unloading, welding, 3D visual identification, glue dispense, and grinding to improve customer productivity and reduce costs.
7. Actively develop more diversified potential needs of customers, strengthen the connection between the Company and customers, improve one-stop platform solutions for customers and their satisfaction, and actively manage large and multinational groups customers.
8. By leveraging long-term partnerships through multi-year maintenance contracts, the Company supports clients in achieving their digital transformation goals aligned with the six-level 3D enterprise model, thereby enhancing industry competitiveness and driving mutually beneficial business growth.

(II) Expected sales volume

The sales volume of the Company’s products in 2026 is expected to grow by 10% compared to that in 2025.

III. Future development strategies of the Company

Marketing focuses on assisting customers to understand the brand value of SolidWizard Technology, expanding online visibility for newly added products, and linking customers to the SolidWizard Technology brand, in order to transform the concept of “assisting manufacturers in establishing their own brands” into a core message for brand value promotion while providing consultancy services to support customers in their digital transformation. Furthermore, marketing materials highlight how to leverage software products and platform services from Dassault Systèmes - our current largest partner, based on the foundations of “AI machine learning,” “smart manufacturing,” and “cloud collaboration”, in order to improve customer efficiency and to reduce costs during

consultancy engagements. From customer innovation conception, design R&D, verification and analysis, quality control, manufacturing, data management to product marketing, and even collaboration with customers via the cloud, all will be promoted face-to-face with SolidWizard Technology's customers through a variety of digital and social media marketing, as well as direct exhibitions, seminars, large user events and high-end customer activities. The following is a list of key sales strategies.

1. The rendering power of video content is incomparable. For the content and use cases of Dassault Group and 3D printing, reverse scanning, and collaborative robots, the use and production of videos should be strengthened. Continuing to leverage YouTube as the primary media platform through the Official SolidWizard, well also disseminate content on platforms like Facebook and Instagram to promote SolidWizard Technology's actual achievements in consulting service transformation.
 2. Work closely with the technical team to conduct software and hardware product application and actual machine operation videos and promote online live broadcast courses to achieve the effect of assisting customers in nurturing talents, and thereby marketing the profound value of SolidWizard services.
 3. Expand the promotion and contact with new customers, combine social media promotion and advertising, use Google search, keyword advertising, and SEO to optimize the effect of multiple touches in marketing, and enhance the brand and service value of SolidWizard.
 4. Cooperate with industry associations to provide members with relevant industry knowledge, software applications, case studies, and courses to achieve direct and word-of-mouth benefits.
 5. The latest AI generative tools are used continuously to assist in marketing content and improve the efficiency of content marketing.
- IV. Impacts of the external competitive environment, regulatory environment and overall business environment

The business environment that the Company is facing can be said to be changing rapidly, and the competitive pressure is also increasing day by day. The Company will adopt a more effective operating approach to lay the foundation for future growth. Under the pressure of competition and bidding in the same industry, the Company actively develops new customers and seeks to resell other products to strive for better performance; the sales bases in Mainland China is constantly raising wages with the rapid economic development over there, which is the most important challenge of the external environment. The Company will also increase its vigilance and focus on future changes and respond flexibly.

With extensive years of professional experience and industry insight in manufacturing, SolidWizard Technology continues to be a key partner in enterprises' digital transformation. In light of the rapid development of generative AI and cloud technology, the Company leverages its existing 3D R&D design and manufacturing solutions as a foundation to integrate artificial intelligence, data management, and cloud collaboration capabilities, in order to assist customers in optimizing product development processes and operational efficiency, and strengthening market competitiveness.

Through long-term cooperation with Dassault Systèmes, the Company continues to deepen its application of SOLIDWORKS and the 3DEXPERIENCE platform, and also introduces digital twin, simulation Analysis, and data Management capabilities into customers' core processes, in order to improve design quality and shorten product development cycles. At the same time, combining the integration of automation equipment and smart manufacturing capabilities enhances the value of our software and hardware solutions, creating a differentiated competitive advantage.

Looking to the future, SolidWizard Technology will focus on AI-empowered 3D R&D and manufacturing, strengthen the value of our consulting services, expand the overall smart manufacturing solutions, and achieve an industrial promoter with technical integration and strategic

planning capabilities, in order to drive enterprises to head towards a new stage of high efficiency, sustainability and intelligence.

Chairman: Chien-Hsing Lee Manager: Tai-Yuan Hsu Accounting supervisor: Yue-Mei Chen

Two. Corporate Governance Report

I. Information of Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, and Managers of various departments and branches

(I) Information of directors

1. Directors' name, experience (education), shareholding and nature

April 1, 2026; unit: shares; %

Job title (Note 1)	Nationality or place of registration	Name	Gender and age (Note 2)	Date of election (Inauguration)	Term of office	Date of initial election (Note 3)	Shares held at the time of election		Current shareholding		Shares held by spouse and underage children		Shares held in the name of others		Main experience/education (Note 4)	Concurrent positions in the Company and other companies at present	Other managerial officers, directors or supervisors with relations such as spouses or within two degrees of kinship			Note (Note 5)
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job Title	Name	Relationship	
Chairman	Republic of China	Chien- Hsing Lee	Male 61 - 70 years old	2024.05.30	3 years	2005.06.24	3,067,468	11.96	3,374,214	11.96	2,820,704	9.99	0	0	Education background: Department of Mechanical Engineering, Feng Chia University Experience: General manager of CASYS ENGINEERING TECHNOLOGY CO., LTD. Special Assistant of Information Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Chairman of SOLIDWIZARD TECHNOLOGY CO., LTD.	Chairman of SOLIDWIZARD TECHNOLOGY CO., LTD. Responsible person of Li Hsing Investment Co., Ltd. Responsible person of Shanghai UnitedWizard Technology International Trading Limited.	None	None	None	None
Director	Republic of China	Tai- Yuan Hsu	Male 61 - 70 years old	2024.05.30	3 years	2008.03.21	2,152,503	8.39	2,367,753	8.39	1,572,770	5.58	0	0	Education background: Graduate Institute of Management, National Taiwan University of Science and Technology Experience: Sales Specialist of First International Computer, INC. Sales Manager of Leica Geosystems Chairman and President, Future Trend Micro Corporation Chairman and General Manager of SOLIDWIZARD TECHNOLOGY CO., LTD. Chairman and President of SOLIDWIZARD	President of SOLIDWIZARD TECHNOLOGY CO., LTD. Responsible Person of SolidWizard Technology Holding Co.,Ltd. Responsible Person of UnitedWizard Technology Co.,Ltd. Responsible Person of Unisource Investment Co., Ltd.	None	None	None	None

Job title (Note 1)	Nationality or place of registration	Name	Gender and age (Note 2)	Date of election (Inauguration)	Term of office	Date of initial election (Note 3)	Shares held at the time of election		Current shareholding		Shares held by spouse and underage children		Shares held in the name of others		Main experience/education (Note 4)	Concurrent positions in the Company and other companies at present	Other managerial officers, directors or supervisors with relations such as spouses or within two degrees of kinship			Note (Note 5)
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job Title	Name	Relationship	
															TECHNOLOGY CO., LTD.					
Independent Director	Republic of China	Shun- Fa Chen	Male 61 - 70 years old	2024.05.30	3 years	2020.5.28	0	0	0	0	0	0	0	0	Education background: Department of Accounting, College of Business and Law, National Chung Hsing University Experience: 21 years at PwC Taiwan (in the role of a partner for 10 years).	Responsible Person of Lucheng Management Consulting Co., Ltd. Independent Director of YEM CHIO DISTRIBUTION CO., LTD.	None	None	None	None
Independent Director	Republic of China	Dai- Yang Liu	Male 61 - 70 years old	2024.05.30	3 years	2014.6.10	0	0	0	0	0	0	0	0	Education background: Ph.D. in Economics, Tulane University, USA Experience: Honorary Professor, National Taiwan University of Science and Technology Independent Director of First Financial Holding Co., Ltd. Independent Director of NEW ERA ELECTRONICS CO., LTD.	Honorary Professor, National Taiwan University of Science and Technology Head of Happy Family International Consulting Group Independent Director of NEW ERA ELECTRONICS CO., LTD. Chairperson of the Taiwan Taichung- Saudi Arabia Friendship Association	None	None	None	None
Independent Director	Republic of China	Hui- Ling, Tsai	Female 51 - 60 years old	2024.05.30	3 years	2024.5.30	0	0	0	0	0	0	0	0	Education background: Graduate Institute of Management, National Taiwan University of Science and Technology Department of Law, National Taiwan University Experience: Chairman of Transnational Vision, Attorneys-at-law President of Freemann Management Advisors Limited President of Foundation for Yunus Social Business Taiwan	Chairman of Transnational Vision, Attorneys-at-law President of Freemann Management Advisors Limited President of Foundation for Yunus Social Business Taiwan	None	None	None	None

Note 1: Institutional shareholders shall list the names of the institutional shareholders and their representatives (representatives of institutional shareholders shall indicate the name of the institutional shareholder) and fill in the following Table 1.

Note 2: Please state the actual age and express in intervals, such as 41 - 50 years old or 51 - 60 years old.

Note 3: Fill in the time when first serving as a director or supervisor of the Company; if there is any interruption, it should be explained in the notes.

Note 4: Regarding the experience related to the current position, if the employee has worked in the audited CPA firm or in an affiliated enterprise during the aforementioned period, the job title and responsibilities should be detailed.

Note 5: If the chairperson and the president or equivalent (the highest level manager) of the Company are the same person, spouses or relatives within the first degree of kinship, provide information on the reason, reasonableness, necessity, and countermeasures (e.g. increasing the number of independent directors, and more than half of the directors do not serve as employees or managers concurrently).

- (1) Independent directors account for a majority of the Board of Directors, and directors who concurrently serve as employees or managers of the Company do not exceed one-third of the total board seats.
- (2) The current 5 directors (including 3 independent directors) each bring specialized expertise in high-technology industries, finance, accounting, and law, enabling them to fully exercise their supervisory functions.
- (3) All functional committees are composed entirely of independent directors, ensuring thorough deliberation on key issues and the ability to present well-informed recommendations to the Board of Directors, thereby strengthening the checks-and-balances mechanism and advancing sound corporate governance.

2. Major shareholders of corporate shareholders:

April 1, 2026

Name of corporate shareholder	Major shareholders of corporate shareholders	Shareholding ratio (%)
Unisource Investment Co., Ltd.	Tai-Yuan Hsu	16.67
	Hui-Yu Sun	16.67
	Rui-Ting Hsu	66.66
Li Hsing Investment Co., Ltd.	Chien-Hsing Lee	16.67
	Li-Hsiang Wei	16.67
	Yun-Han Lee	66.66

3. Major shareholders of major corporate shareholders: None.

4. Disclosure of professional qualifications of directors and independence of independent directors

Condition Name	Professional qualifications and experience	Independence	Number of other publicly issued company in which the person is concurrently serving as an independent director
Chien-Hsing Lee	At present, he is the Chairman of the Company, the Responsible Person of Li Hsing Investment Co., Ltd., and the Responsible Person of Shanghai United Wizard	Non-independent directors: Not applicable.	None

Condition Name	Professional qualifications and experience	Independence	Number of other publicly issued company in which the person is concurrently serving as an independent director
	<p>Technology International Trading Limited. Previously served as the General Manager of CASYS ENGINEERING TECHNOLOGY CO., LTD., and Special Assistant of Information Department of SOLIDWIZARD TECHNOLOGY CO., LTD.. Possesses experience in operational judgment, relevant industry knowledge, and business management. Is not under any of the following circumstances specified in Article 30 of the Company Act.</p>		
Tai-Yuan Hsu	<p>At present, he is the President of the Company, Responsible Person of Unisource Investment Co., Ltd., Responsible Person of SolidWizard Technology Holding Co.,Ltd., and the Responsible Person of UnitedWizard Technology Co.,Ltd.. Previously served as the Sales Specialist of First International Computer, INC., Business Manager of Leica Geosystems, Chairman and President of Future Trend Micro Corporation; Chairman and President of the Company. Serving on the board requires demonstrated competence in relevant industry knowledge, corporate management, operational judgment, business administration, organizational leadership and decision-making, strategic planning, and crisis management. Is not under any of the following circumstances specified in Article 30 of the Company Act.</p>	Non-independent directors: Not applicable.	None
Shun-Fa Chen (Note 1)	<p>At present, he is the Responsible Person of Lucheng Management Consulting Co., Ltd., independent director of YEM CHIO DISTRIBUTION CO., LTD. Currently serving as the convener of the Companys Audit Committee and Compensation Committee, and as a member of the Sustainable Development Committee, Nomination</p>	<p>Is an independent director, and meets the criteria of independence. Neither the independent director nor their spouse or second-degree relatives serve as directors, supervisors, or employees of the Company or any of its affiliated companies; do not hold shares in the Company; not a director, supervisor, or employee</p>	1

Condition Name	Professional qualifications and experience	Independence	Number of other publicly issued company in which the person is concurrently serving as an independent director
	<p>Committee, and Risk Management Committee. Previously served for 21 years at PwC Taiwan (in the role of a partner for 10 years). Possesses experience in accounting/finance and business management. Is not under any of the following circumstances specified in Article 30 of the Company Act.</p>	<p>of the companies with certain relationships with the Company. No remuneration was received from the Company or its affiliates for providing commercial, legal, financial or accounting services in the last two years.</p>	
Dai-Yang Liu	<p>Ph.D. in Economics, Tulane University, USA, current Independent Director of NEW ERA ELECTRONICS CO., LTD., Honorary Professor of National Taiwan University of Science and Technology, Head of Happy Family International Consulting Group. Currently serving as the convener of the Company's Nomination Committee, and as a member of the Audit Committee, Compensation Committee, Sustainable Development Committee, and Risk Management Committee. Former Independent Director of First Financial Holding Co., Ltd.; Associate Professor/Professor, Department of Business Administration, National Taiwan University of Science and Technology; Professor, Graduate Institute of Finance, National Taiwan University of Science and Technology; Professor and Vice President, National Taiwan University of Science and Technology. Possesses professional knowledge and background in finance, accounting, and corporate governance. Is not under any of the following circumstances specified in Article 30 of the Company Act.</p>	<p>Is an independent director, and meets the criteria of independence. Neither the independent director nor their spouse or second-degree relatives serve as directors, supervisors, or employees of the Company or any of its affiliated companies; do not hold shares in the Company; not a director, supervisor, or employee of the companies with certain relationships with the Company. No remuneration was received from the Company or its affiliates for providing commercial, legal, financial or accounting services in the last two years.</p>	1
Hui-Ling, Tsai	<p>Current Chairman of Transnational Vision, Attorneys-at-law; President of Freemann Management Advisors Limited; President of Foundation for Yunus Social Business Taiwan.</p>	<p>Is an independent director, and meets the criteria of independence. Neither the independent director nor their spouse or second-degree relatives serve as</p>	None

Condition	Professional qualifications and experience	Independence	Number of other publicly issued company in which the person is concurrently serving as an independent director
Name	Currently serving as the convener of the Companys Risk Management Committee, and as a member of the Audit Committee, Compensation Committee, Sustainable Development Committee, and Nomination Committee. Holds a lawyer's license and specializes in law and business operations, litigation strategy and negotiation, as well as business management and marketing. Is not under any of the following circumstances specified in Article 30 of the Company Act.	directors, supervisors, or employees of the Company or any of its affiliated companies; do not hold shares in the Company; not a director, supervisor, or employee of the companies with certain relationships with the Company. No remuneration was received from the Company or its affiliates for providing commercial, legal, financial or accounting services in the last two years.	

Note 1: Mr. Shun-Fa Chen has served as an Independent Director of the Company for more than three terms. However, considering his work experience in accounting, familiarity with relevant laws and regulations, and possession of a certified public accountant (CPA) license, which significantly benefits the Companys business planning and decision -making, he has been re-elected as an Independent Director.

Note 2: In accordance with the Regulations Governing the Appointment and Exercise of Powers by Independent Directors of Public Companies, the Company has obtained independence statements from each independent director, confirming that all meet the independence qualifications required by applicable laws and regulations.

All independent directors fully comply with the standards for independent directors established by the Financial Supervisory Commission; their independence status is as follows:

Name	Whether the individual, their spouse, or relatives within the second degree of kinship serve as a director, supervisor, or employee of the Company or its associates	The number and percentage of the Companys shares held by the individual, their spouse, or relatives within the second degree of kinship (or held under another persons name)	Whether the individual serves as a director, supervisor, or employee of a company with a specific relationship with the Company	The amount of compensation received for providing business, legal, financial, accounting, or other services to the Company or its associates during the most recent 2 years
Shun-Fa Chen	No	None	No	None
Dai-Yang Liu	No	None	No	None
Hui-Ling, Tsai	No	None	No	None

5. Board diversity and independence:

(1) Diversity of the Board of Directors:

Under the spirit of the diversity policy with the goal to strengthen corporate governance and promote the development of the Board of Directors with a sound composition and structure, the nomination of all director candidates adopts the candidate nomination system adhering to the Articles of Incorporation. Information relating to the candidates' professional background, integrity or relevant professional qualifications shall be evaluated and submitted to the shareholders meeting for election after approval by the board resolution. According to Article 20 of the Company's "Corporate Governance Best Practice Principles," the composition of the Board of Directors should consider the Company's operational structure, business development direction, and future development trends, and should evaluate various diversity aspects, such as: basic composition (e.g., gender, age, etc.), professional experience (e.g., technology, computer information industry, manufacturing, and service industries, etc.), and professional knowledge and skills (e.g., legal practice, financial accounting, etc.).

The current Board of Directors of the Company is composed of 5 directors. The directors have practical experience in the management and operation of TWSE/TPEX listed companies and companies in the industry, and they all possess the capabilities of leadership, decision-making, crisis management, and global market perspective. Among the two non-independent directors, Chairman Chien-Hsing Lee and Director Tai-Yuan Hsu have served as the Chairman and President of TWSE/TPEX listed companies and other key management positions. They have experience and expertise in operations management, extensive industry knowledge, and a grasp of the industry operation and development context. Among the other three independent directors, Shun-Fa Chen was a financial accounting professional from PricewaterhouseCoopers. Independent Director Tai-Yang Liu is a retired Honorary Professor from National Taiwan University of Science and Technology and formerly served as a professor at the Graduate Institute of Finance and the Department of Business Administration at National Taiwan University of Science and Technology. He possesses expertise in finance, accounting, and business management. Independent Director Hui-Ling Tsai is the Chairman of Transnational Vision, Attorneys-at-law, and has professional expertise in legal practice.

The Company's current Board of Directors has 5 members, including 3 independent directors and 2 non-independent directors (accounting for 60% and 40% of the total board members), and independent directors account for more than half of the seats. The Company places importance on gender equality in the composition of its Board of Directors. Currently, male members account for 80% (four members) and female members account for 20% (one member) of the Board.

◆ Diversity profile of individual directors

A. Directors with employee status: 1/5

B. Number of female directors: 1

C. Industry experience: 2 in computer information software and technology, 2 in finance/accounting, 1 in law

D. Professional distribution: computer information software and technology, accounting, finance, law

E. Age distribution of directors: 41–50 years of age: 0; 51–60 years of age: 2; 61–70 years of age: 3

◆ Specific management objectives of the diversity policy and their achievement

A. At least 2 directors with a background in the computer information software industry: achieved

B. Directors concurrently serving as managers of the Company not exceeding one-third of total board seats: achieved

C. No more than 2 directors sharing a spousal relationship or a kinship relationship within the second degree: achieved

The basic composition of Board members and the implementation of diversity are as follows:

Diversified Core Items	Also an employee	Nationality	Gender	Basic composition					Diversified professionalism and industry experience								
				Age		Length of tenure as independent director			Operational judgment	Operation and management ability	Leadership and decision-making ability	Industry knowledge	Accounting and financial analysis ability	Crisis management	International market view	Law	
				51 - 60 years old	61 - 70 years old	Less than 3 years	3 to 9 years	More than 9 years									
Names of directors																	
Director Chien-Hsing Lee		Republic of China	Male		✓				✓	✓	✓	✓		✓	✓		
Director Tai-Yuan Hsu	✓		Male		✓				✓	✓	✓	✓		✓	✓		
Independent Director Shun-Fa Chen			Male		✓		✓			✓	✓	✓		✓	✓	✓	
Independent			Male		✓	✓				✓	✓	✓		✓	✓	✓	✓

Diversified Core Items		Nationality	Gender	Basic composition					Diversified professionalism and industry experience								
				Age		Length of tenure as independent director			Operational judgment	Operation and management ability	Leadership and decision-making ability	Industry knowledge	Accounting and financial analysis ability	Crisis management	International market view	Law	
				51 - 60 years old	61 - 70 years old	Less than 3 years	3 to 9 years	More than 9 years									
Names of directors	Also an employee																
Director Dai-Yang Liu																	
Independent Director Hui-Ling Tsai			Female	✓		✓			✓	✓	✓			✓	✓	✓	

(2) Independence of the Board of Directors:

The Company's current Board of Directors has a total of 5 members, including 3 independent directors and 2 directors (accounting for 60% and 40% of the total board members), and independent directors account for more than half of the seats. The tenure of two Independent Directors is within three years. The Company has added one female Director to the ninth Board of Directors. None of the directors is a spouse or a relative within the second degree of kinship, nor is there any circumstance specified in Paragraph 3 and Paragraph 4 of Article 26-3 of the Securities and Exchange Act.

Of the total board members, 4 are non-employee directors, representing 80% of the entire Board of Directors, thereby enhancing the quality of oversight.

The Company has established a performance evaluation system for the Board of Directors. Internal self-evaluation of the Board of Directors and self-evaluation of directors are conducted once a year. The evaluation results are submitted to the Board of Directors and disclosed in the Company's annual report and website.

The Company's board members possess extensive practical experience in the computer software industry, technology, finance and accounting, and law, as well as strong leadership and decision-making capabilities. As of the end of 2025, none of the board members were subject to any of the circumstances enumerated under Article 30 of the Company Act, and all independent directors fully complied with the regulations set forth by the Financial Supervisory Commission, demonstrating the independence of the Company's Board of Directors.

(II) Information on the President, Vice Presidents, Assistant Vice Presidents, and the heads of various departments and branches

April 1, 2026; unit: shares; %

Job title (Note 1)	Nationality	Name	Gender	Date of election (Inauguration)	of election		Shares held by spouse and underage children		Shares held in the name of others		Main experience/education (Note 2)	Concurrent positions in other companies	Managerial officer who is the spouse or a relative within second degree of kinship			Note (Note 3)
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Job Title	Name	Relationship	
President	Republic of China	Tai-Yuan Hsu	Male	2008.03.21	2,367,753	8.39	1,572,770	5.58	0	0	Education background: Graduate Institute of Management, National Taiwan University of Science and Technology Experience: Sales Specialist of First International Computer, INC. Sales Manager of Leica Geosystems Chairman and President, Future Trend Micro Corporation Chairman and General Manager of SOLIDWIZARD TECHNOLOGY CO., LTD. Chairman and President of SOLIDWIZARD TECHNOLOGY CO., LTD.	Responsible Person of SolidWizard Technology Holding Co., Ltd. Responsible Person of UnitedWizard Technology Co., Ltd. Responsible Person of Unisource Investment Co. Ltd.	None	None	None	None
Executive Vice President, Business Division III	Republic of China	Chu-Jhih, Yang	Male	2021.01.01	34,000	0.12	0	0	0	0	Education background: Graduate Institute of Management, Chang Gung University Experience: Manager of Sales, Marketing and Procurement, Lite-On Semiconductor Corp.	None	None	None	None	None

											Assistant Vice President of Multi-Product Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Vice President of Multi-Product Department, SOLIDWIZARD TECHNOLOGY CO., LTD.					
Vice President of Overseas Department	Republic of China	An-Li Chen	Male	2008.10.01	0	0.00	0	0	0	0	Education background: Department of Mechanical Engineering, Tamkang University Experience: Engineer, Future Trend Micro Corporation Vice President of Overseas Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Vice President of Business Department I, SOLIDWIZARD TECHNOLOGY CO., LTD.	None	None	None	None	None
Vice President, Engineering Department I	Republic of China	Sheng-Jie Peng	Male	2012.01.01	800	0.00	0	0	0	0	Education background: Department of Mechanical Engineering, National Taiwan University of Science and Technology Experience: Manufacturing Engineer of STANDTECH CO., LTD. Technical Manager, Helper Technology Co., Ltd. Engineer, Future Trend Micro Corporation Assistant Vice President of Engineering Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Vice President of	None	None	None	None	None

											Engineering Department, SOLIDWIZARD TECHNOLOGY CO., LTD.					
Assistant Vice President of Finance Department	Republic of China	Yue-Mei Chen	Female	2010.01.01	0	0.00	0	0	0	0	Education background: Graduate Institute of Business Administration, National Chengchi University Experience: Philips Accountant NCR systems Taiwan Financial Planning Analyst Manager of Finance Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Assistant Vice President, Financial Management Department, SOLIDWIZARD TECHNOLOGY CO., LTD.	None	Manager	Shih-Lung Chen	Spouse	None
Assistant Vice President, CAE Business Department	Republic of China	Cheng-Ying Chien	Male	2016.07.01	0	0	0	0	0	0	Education background: Graduate Institute of Engineering Science, National Cheng Kung University PhD, Institute of Mechatronics, National Taipei University of Technology Experience: R&D Engineer, COMPEQ MANUFACTURING COMPANY LIMITED Manager of CAE Business Department, SOLIDWIZARD TECHNOLOGY CO., LTD. Manager of CAE Business Department, SOLIDWIZARD TECHNOLOGY CO., LTD.	None	None	None	None	None

											LTD.					
Assistant Vice President, Engineering Division II	Republic of China	Shi-Ro Lee	Female	2021.02.01	6,600	0.02	0	0	0	0	Education background: Department of Industrial Design, Tunghai University Experience: Industrial Architect, UNIVERSAL MICROELECTRONICS CO., LTD. Senior Manager of Engineering Department II, SOLIDWIZARD TECHNOLOGY CO., LTD. Assistant Vice President of Construction Department II, SOLIDWIZARD TECHNOLOGY CO., LTD.	None	None	None	None	None

Note 1: It shall include the President, Vice presidents, Assistant Vice Presidents, and the heads of various departments and branches. Any position that is equivalent to that of the President, Vice President, or Assistant Vice President shall also be disclosed, regardless of their job titles.

Note 2: Regarding the experience related to the current position, if the employee has worked in the audited CPA firm or in an affiliated enterprise during the aforementioned period, the job title and responsibilities shall be detailed.

Note 3: If the president or equivalent (the highest level manager) and the chairman are the same person, spouses or relatives within the first degree of kinship, the reason, reasonableness, necessity, and countermeasures (e.g. increasing the number of independent directors, and more than half of the directors do not serve as employees or managers concurrently) shall be disclosed.

(III) Where the Chairman and the President or equivalent position are the same person, or are spouses or first-degree relatives of each other, the reasons, rationale, necessity, and corresponding measures shall be disclosed:

The Chairman and the President of the Company do not share a first-degree or second-degree kinship relationship.

II. Remuneration paid to directors, supervisors and vice presidents in the most recent year (2025).

1. Remuneration to directors (including independent directors)

As of December 31, 2025; Unit: NTD thousands

Job Title	Name	Directors' Remuneration								Remuneration received from concurrently serving as an employee								The sum of A, B, C, D, E, F and G and the percentage of net income after tax		Remuneration from reinvested businesses other than subsidiaries or the parent company		
		Remuneration (A)		Severance pay and pension (B)		Remuneration to directors (C)		Business execution expenses (D)		The sum of A, B, C, and D and the percentage of net income after tax		Salaries, bonuses, and special disbursement (E)		Severance pay and pension (F)		Employee remuneration (G)						
		The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	Cash amount	Amount of shares	Cash amount	Amount of shares		The Company	All companies included in the financial report
Director	Chien-Hsing Lee	924	924	0	0	0	0	0	0	924 0.24%	924 0.24%	0	0	0	0	0	0	0	0	924 0.24%	924 0.24%	None
	Tai-Yuan Hsu	396	396	0	0	0	0	0	0	396 0.13%	396 0.13%	14,246	14,246	0	0	0	0	0	0	14,642 3.86%	14,642 3.86%	
Independent Director	Shun-Fa Chen	420	420	0	0	0	0	0	0	420 0.11%	420 0.11%	0	0	0	0	0	0	0	0	420 0.11%	420 0.11%	None
	Dai-Yang Liu	420	420	0	0	0	0	0	0	420 0.11%	420 0.11%	0	0	0	0	0	0	0	0	420 0.11%	420 0.11%	
	Hui-Ling, Tsai	420	420	0	0	0	0	0	0	420 0.11%	420 0.11%	0	0	0	0	0	0	0	0	420 0.11%	420 0.11%	

Table of remuneration range

Remuneration range of payment to each Director of the Company	Names of directors			
	Sum of the above four remunerations (A+B+C+D)		Sum of the above seven remunerations (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements (H)	The Company	All companies included in the financial statements (I)
Less than NTD 1,000,000	Tai-Yuan Hsu Chien-Hsing Lee Shun-Fa Chen Dai-Yang Liu Hui-Ling, Tsai	Tai-Yuan Hsu Chien-Hsing Lee Shun-Fa Chen Dai-Yang Liu Hui-Ling, Tsai	Chien-Hsing Lee Shun-Fa Chen Dai-Yang Liu Hui-Ling, Tsai	Chien-Hsing Lee Shun-Fa Chen Dai-Yang Liu Hui-Ling, Tsai
NTD 1,000,000 (inclusive) - NTD 2,000,000 (exclusive)	-	-	-	-

NTD 2,000,000 (inclusive) - NTD 3,500,000 (exclusive)	-	-	-	-
NTD 3,500,000 (inclusive) - NTD 5,000,000 (exclusive)	-	-	-	-
NTD 5,000,000 (inclusive) - NTD 10,000,000 (exclusive)	-	-	-	-
NTD 10,000,000 (inclusive) - NTD 15,000,000 (exclusive)	-	-	Tai-Yuan Hsu	Tai-Yuan Hsu
NTD 15,000,000 (inclusive) - NTD 30,000,000 (exclusive)	-	-	-	-
NTD 30,000,000 (inclusive) - NTD 50,000,000 (exclusive)	-	-	-	-
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	-	-	-	-
Over NTD 100,000,000 (inclusive)	-	-	-	-
Total	5 people	5 people	5 people	5 people

2. Remunerations to supervisors: Not applicable, as the annual shareholders' meeting on June 10, 2014 approved the establishment of the Audit Committee and the abolition of the supervisor system.
3. Remuneration to the President and Vice Presidents

As of December 31, 2025; Unit: NTD thousands

Job Title	Name	Salary (A)		Severance pay and pension (B)		Bonuses, and special disbursement (C)		Amount of remuneration to employees (D)				The sum of A, B, C, and D and the percentage of net income after tax (%)		Remuneration from reinvested businesses other than subsidiaries or the parent company
		The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company		All companies included in the financial report		The Company	All companies included in the financial report	
								Cash amount	Amount of shares	Cash amount	Amount of shares			
President	Tai-Yuan Hsu	8,766	8,766	344	344	13,533	13,533	206	0	206	0	22,8496.02%	23,6066.22%	None
Vice President	Chu-Jhih, Yang													
Vice President	Sheng-Jie Peng													
Vice President	An-Li Chen													

Table of remuneration range

Remuneration range of payment to each President and Vice president of the Company	Name of President and Vice Presidents	
	The Company	All companies included in the financial report (E)
Less than NTD 1,000,000	-	-
NTD 1,000,000 (inclusive) - NTD 2,000,000 (exclusive)	An-Li Chen	-
NTD 2,000,000 (inclusive) - NTD 3,500,000 (exclusive)	Sheng-Jie Peng	Chen An-Li/Peng Sheng-Jie/
NTD 3,500,000 (inclusive) - NTD 5,000,000 (exclusive)	Chu-Jhih, Yang	Chu-Jhih, Yang
NTD 5,000,000 (inclusive) - NTD 10,000,000 (exclusive)	-	-
NTD 10,000,000 (inclusive) - NTD 15,000,000 (exclusive)	Tai-Yuan Hsu	Tai-Yuan Hsu
NTD 15,000,000 (inclusive) - NTD 30,000,000 (exclusive)	-	-
NTD 30,000,000 (inclusive) - NTD 50,000,000 (exclusive)	-	-
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	-	-
Over NTD 100,000,000	-	-
Total	4 people	4 people

4. Names of managers receiving employee remuneration in 2025 and distribution

As of December 31, 2025; Unit: NTD thousands

	Job Title	Name	Amount of shares	Cash amount	Total	Total as a percentage of net income after tax (%)
Manager	President	Tai-Yuan Hsu	0	491	491	0.13%
	Vice President	Chu-Jhih, Yang				
	Vice President	An-Li Chen				
	Vice President	Sheng-Jie Peng				

	Assistant Vice President	Yue-Mei Chen				
	Assistant Vice President	Cheng-Ying Chien				
	Assistant Vice President	Shi-Ro Lee				

(IV) Total remuneration paid to directors, supervisors, presidents, and vice presidents in the most recent two years by the Company and all companies included in the consolidated financial statements as a percentage of net income after tax as stated in the parent company only financial statements or individual financial statements, and an explanation of the policies, standards and packages for remuneration payment, the procedure for determining remuneration, and the correlation with operating performance and future risks.

1. Analysis of total remuneration paid to directors, presidents, and vice presidents of the Company in the most recent two years by the Company and all companies in the consolidated financial statements as a percentage of net income after tax

Unit: NTD thousands

Job Title	2024 total remuneration as a percentage of net income after tax (%)		2025 total remuneration as a percentage of net income after tax (%)	
	The Company	All companies included in the consolidated financial statements	The Company	All companies included in the consolidated financial statements
Director	0.81%	0.81%	0.68%	0.68%
President and Vice Presidents	6.84%	7.07%	6.02%	6.22%

Notes:

- (1) The total remuneration to the Company's president and vice presidents in 2024 and 2025 as a percentage to net income after tax were 7.07% and 6.22%, respectively. This is mainly due to the increase in the 2025 consolidated total operating revenues by NTD 69,302 thousand compared to 2021, and the total remuneration in 2025 increased by NTD 1,657 thousand compared to 2024.

- (2) Remuneration to the Company's directors and: According to Article 17 of the Company's Articles of Incorporation, the remuneration of all directors is proposed by the Remuneration Committee and submitted to the Board of Directors for approval. The Board of Directors is authorized to determine the remuneration based on their participation in the Company's operations and the value of their contribution. Regardless of operating profit or loss, it is paid according to the industry standard. In addition, according to Article 21 of the Company's Articles of Incorporation, if the Company makes a profit in the year, the Company shall allocate 1% to 10% of the profit as employee's remuneration, and no more than 1% as directors' remuneration. The total compensation paid to the Company's directors for 2024 amounted to NTD 2,508 thousand, and the total compensation paid to the Company's directors for 2025 amounted to NTD 2,508 thousand.
 - (3) Remuneration to the President and vice Presidents: The remuneration to the President and Vice Presidents includes salaries, bonuses and employee dividend, which are determined based on the positions and responsibilities assumed, the contributions to the Company, and the standards of the industry.
2. The policies, standards, and packages for the payment of remuneration, the procedures for determining remuneration, and the correlation between operating performance and future risks
 - (1) Directors and supervisors: Pursuant to Article 17 of the Company's Articles of Incorporation, "The remuneration of all directors shall be proposed by the Remuneration Committee and submitted to the Board of Directors for approval. Regardless of operating profit or loss, it is paid according to the industry standard." If the Company has earnings, remuneration shall be distributed in accordance with Article 21 of the Company's Articles of Incorporation.
 - (2) The President and Vice Presidents: Pursuant to Article 18 of the Company's Articles of Incorporation, "The Company may appoint managerial officers, and the appointment, dismissal and remuneration of these managers shall be handled in accordance with Article 29 of the Company Act."
 - (3) Mechanism for Linking Senior Executive Compensation to ESG-Related Performance Evaluations:

Effective from the second half of 2025, the Company has incorporated ESG performance metrics into the performance evaluation framework for senior executives and auditing personnel. The relevant indicators account for no less than 10% of the overall assessment weighting, with the aim of driving the concurrent achievement of sustainability objectives and operational performance targets.

III. Corporate governance

(I) Operation of the Board of Directors

1. A total of 7 board meetings were held in 2025 (A). The attendance of directors is shown below:

Job Title	Name	Attendance in person B	By proxy	Attendance rate in person (%) [B/A]	Note
Chairman	Chien-Hsing Lee	7	0	100.00%	
Director	Tai-Yuan Hsu	7	0	100.00%	
Independent Director	Shun-Fa Chen	7	0	100.00%	
Independent Director	Dai-Yang Liu	7	0	100.00%	
Independent Director	Hui-Ling, Tsai	7	0	100.00%	

Other matters required to be recorded.

- I. If the operation of the Board of Directors meets any of the following circumstances, the date and session of the Board of Directors, the content of the motions, the opinions of all independent directors, and the Companys handling of the opinions of the independent directors shall be stated:

- (I) The matters listed in Article 14-3 of the Securities and Exchange Act.

Date of meeting	Proposal Content	Opinions of independent directors	Handling of independent directors' opinions by the Company
2025.01.22 5th meeting of the 9th term	1. Approved the proposal made by the Remuneration Committee.	Passed unanimously by all independent directors.	None
2025.03.07 6th meeting of the 9th term	1. Approved the 2024 business report, parent company only financial statements and consolidated financial statements. 2. Approved the Companys 2024 earnings distribution. 3. Approved the 2024 statement of the internal control system. 4. Approved the evaluation of the independence and competency of the Companys CPAs. 5. Approved the amendment to the Companys Articles of Incorporation	Passed unanimously by all independent directors.	None
2025.05.06 7th meeting of the 9th term	1. Passed the Companys 2025Q1 consolidated financial statements.	Passed unanimously by all independent directors.	None
2025.08.04 8th meeting of the 9th term	1. Approved the proposal made by the Remuneration Committee. 2. Passed the Companys 2025Q2 consolidated financial statements. 3. Approved the Companys Operational Guidelines for Financial and Business Operations between Related Parties 4. Approved of the Companys 2024 Sustainability	Passed unanimously by all independent directors.	None

	Report		
2025.09.26 9th meeting of the 9th term	1. Approved the Companys acquisition of property located in the Neihu Technology Park, Jiuzong Section, Taipei City	Passed unanimously by all independent directors.	None
2025.11.10 10th meeting of the 9th term	1. Passed the Companys 2025Q3 consolidated financial statements. 2. Approved the amendment to the Company“Procedures for Ethical Management and Guidelines for Conduct” 3. Approved the amendment of certain articles of the Companys Sustainable Development Best - Practice Principles 4. Approved the amendment of certain articles of the Companys Measures to Prevent Insider Trading 5. Established the Nomination Committee and adoption of the Nomination Committee Organizational Regulations 6. Established the Risk Management Committee and adoption of the Risk Management Committee Organizational Regulations	Passed unanimously by all independent directors.	None
2025.12.26 11th meeting of the 9th term	1. Approved the Companys 2026 audit plan. 2. Approved the Companys 2026 budget proposal. 3. Approved the adoption of the Companys Risk Management Policy and Procedures 4. Approved the Companys Plan for Enhancing Corporate Value 5. Approved the amendment of certain articles of the Payroll Cycle procedures under the Companys internal control system	Passed unanimously by all independent directors.	None

(II) Other than the abovementioned, any other objections or reservations expressed by the independent directors to the resolutions of the Board of Directors with record or in a written statement: None.

II. Implementation of Directors’ recusal from proposals involving stakeholders - specify the names of the Directors, the content of the proposals, the reasons for recusal, and their voting participation status:

Date of meeting	Names of directors	Proposal Content	Reason for recusal	Participation in voting
2025.01.22 5th meeting of the 9th term	Tai-Yuan Hsu	Remuneration to President and Performance Bonus	Recused from discussion and voting due to a personal conflict of interest as required by law	In this matter, President Tai-Yuan Hsu, as a manager of the Company, was required by law to recuse himself from discussion and voting. The remaining attending directors approved the matter without objection.
2025.08.04 8th meeting of the 9th term	Tai-Yuan Hsu	Employee bonus for managerial officers	Recused from discussion and voting due to a personal conflict of interest as required by law	In this matter, President Tai-Yuan Hsu, as a manager of the Company, was required by law to recuse himself from

				discussion and voting. The remaining attending directors approved the matter without objection.
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III. TWSE/TPEX listed companies shall disclose the evaluation cycle and duration, scope, method, and content of the evaluation of the Board of Directors self-evaluation (or peer evaluation), and include the implementation of the evaluation of the Board of Directors

Evaluation Cycle	Evaluation period	Scope of Evaluation	Evaluation Method	Evaluation Content
Annually	2025.01.01 - 2025.12.31	The whole Board of Directors	Self-evaluation of the Board of Directors	Performance evaluation of the Board of Directors: There are a total of 45 items in the five major aspects: participation in the Company's operations, improvement of the quality of the Board of Directors decision-making, composition and structure of the Board of Directors, election and continuing education of directors, and internal control.
		Individual board members	Board members self-evaluation	Performance evaluation of individual directors: There are 23 items in total on six major aspects including: grasping the Company's goals and missions, directors awareness of responsibilities, participation in company operations, internal relationship management and communication, directors professionalism and continuing education, and internal control.
		Audit Committee Remuneration Committee	Functional committee self-evaluation	Performance evaluation of functional committees: Covers five major aspects: the level of participation in the Company's operations, understanding of the duties of the functional committees, enhancement of decision-making quality, composition and member selection of the functional committees, and internal control, comprising a total of 26 items.
Evaluation results	Result of the self-evaluation of the Board of Directors	Excellent	Overall review: The Board of Directors performance evaluation criteria cover five key dimensions, with a total of 45 indicators. The overall score was 4.67 points, equivalent to a total percentage score of 93.33. The Board of Directors is composed of directors with relevant professional capabilities and experience. Based on their diverse expertise and experience, the responsibilities are appropriately allocated among the directors, enabling them to fully exercise their authority and functions. The members of the Board of Directors interact well with the Company's management team, and can fully advise and express the management performance of the management team.	
	Board members self-evaluation	Excellent	Overall review: The performance evaluation indicators for Board members cover six major aspects, comprising a total of 23	

	results		indicators. The overall score was 4.75 points, equivalent to a total percentage score of 94.96. Overall, the Directors gave positive evaluations regarding the efficiency and effectiveness of the operations related to each indicator.
	Functional committee self-evaluation results	Excellent	Overall review: The Remuneration Committees performance evaluation criteria cover five key dimensions, with a total of 26 indicators. The overall score was 4.92 points, equivalent to a total percentage score of 98.46. Overall, the operation of the Company's Audit and Remuneration Committees have been sound and in compliance with corporate governance principles.

The Company has completed the evaluation of Board of Directors performance for fiscal year 2025, and the evaluation results will be submitted to the Board of Directors in the first quarter of 2026 for review and improvement purposes.

IV. Objectives to strengthen the functions of the Board of Directors in the current year and the most recent year (e.g. setting up an Audit Committee, enhancing information transparency) and evaluation of their implementation:

1. The Company has established the "Rules of Procedure for Board of Directors Meetings" as the basis for the operation of the Board of Directors. Important resolutions of the Board of Directors will be announced on the Market Observation Post System after each Board meeting, and the Company's important financial and business information will be announced regularly and from time to time. Hold investor conferences on a regular basis to enhance investor recognition.
2. According to the laws and regulations, the operation of the Board of Directors of the Company is included in the annual internal audit items, and the audit unit executes and audits according to the plan.
3. The Company's directors participate in professional development courses or courses on corporate governance topics in accordance with the Guidelines for the Implementation of Continuing Education for Listed Directors and Supervisors in order to maintain their professional strengths and abilities, and have complied with the regulations for the number of hours of continuing education.
4. The Company has established the Audit Committee on June 10, 2014 to assist the Board of Directors in performing its duties.
5. The Company has designated a Corporate Governance Supervisor responsible for corporate governance matters, assisting directors in carrying out their duties and exercising oversight functions, and formulating the "Rules of Procedure for Shareholders Meetings," "Corporate Governance Best Practice Principles," "Ethical Corporate Management Best Practice Principles," and "Evaluation Measures for Board of Directors" in accordance with regulatory requirements.
6. The Company's Board of Directors approved the "Rules for Performance Evaluation of Board of Directors" on January 20, 2020, and has since conducted self-evaluations of the overall Board, individual Directors, the Audit Committee, and the Remuneration Committee in accordance with the Measures. The results of the 2025 self-evaluation were reported to the Board of Directors on March 6, 2026.
7. The Company's website features a dedicated investor relations section, providing spokesperson contact information inquiries from shareholders and stakeholders, and has established the "Measures to Prevent Insider Trading" and "Operational Procedures for Handling of Significant Internal Information," among others.

8. In alignment with the regulatory authorities corporate governance and sustainable development initiatives, the Company established the Sustainable Development Committee on August 2, 2024, and the Nomination Committee and Risk Management Committee on November 10, 2025, with organizational regulations formulated for each committee.

2. The continuing education and training of directors in 2025 are as follows:

Job Title	Name	Date of inauguration	Date of continuing education	Organizer	Course name	Duration of continuing education	Compliance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies"
Chairman	Chien-Hsing Lee	2024.05.30	2025.10.16	Taiwan Stock Exchange and Taipei Exchange	15Th Taipei Corporate Governance Forum	6	Yes
Director	Tai-Yuan Hsu	2024.05.30	2025.11.05	Securities and Futures Institute	Director, Supervisor, and Corporate Governance Supervisor Series — Practical Cases of Insider Trading and Related Legal Liability	3	Yes
			2025.11.05	Securities and Futures Institute	Series Courses for Directors, Supervisors, and Corporate Governance Officers — Practical Operations of the Audit Committee	3	Yes
Independent Director	Shun-Fa Chen	2024.05.30	2025.08.12	Taiwan Corporate Governance Association	Preparing for the Worst: Business Continuity Management	3	Yes
			2025.12.16	Taiwan Corporate Governance Association	Driving Change and Sustainability: New Frontiers in Corporate Risk Governance Through Global Trend Insights	3	Yes
Independent Director	Dai-Yang Liu	2024.05.30	2025.07.04	Taiwan Corporate Governance Association	Sustainable Legacy and AI Applications	3	Yes
			2025.08.22	Taiwan Corporate Governance Association	Compensation Committee Operations and Performance-Based Compensation Systems for Directors and Managers	3	Yes
Independent Director	Hui-Ling, Tsai	2024.05.30	2025.09.26	Taiwan Independent Director Association	2025 Independent Directors Elite Training Institute — Carbon Pricing, Carbon Trading, and the Challenges and Opportunities of International Climate Change Response	3	Yes
			2025.10.21	Taiwan Independent Director Association	2025 Independent Directors Elite Training Institute — Digital Enablement and Innovative Transformation: Latest Trends and Case Studies	3	Yes

			2025.10.28	Taiwan Corporate Governance Association	October 2025 Fubon Insurance — AI Applications and Corporate Governance Symposium	3	Yes
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(II) The operation of the Audit Committee:

1. The Audit Committee held 6 meetings (A) in 2025, and the attendance of independent directors is as follows:

Job Title	Name	Attendance in person B	By proxy	Attendance rate in person (%) [B/A]	Note
Independent Director	Shun-Fa Chen	6	0	100.00%	Convener of the Accounting Committee
Independent Director	Dai-Yang Liu	6	0	100.00%	
Independent Director	Hui-Ling, Tsai	6	0	100.00%	

To strengthen corporate governance and assist the Board of Directors in fulfilling its responsibilities, the Audit Committee was established in 2014, composed of all independent directors. Independent Director Mr. Shun-Fa Chen has been elected as the Convener for the current term, and the Committee operates in accordance with the Audit Committee organizational regulations.

Other matters required to be recorded.

- I. In the event that the operation of the Audit Committee is under any of the following circumstances, the date, session, content of the motions, the objection, reservation, or material recommendation of the independent directors, the resolution outcomes of the Audit Committee, and the Companys handling of the opinions by the Audit Committee shall be stated.

(I) The matters listed in Article 14-5 of the Securities and Exchange Act:

Date of meeting	Proposal Content	Opinions of independent directors	The Companys handling of the Audit Committees opinions
2025.03.07 4th meeting of the 5th term	1.Approved the 2024 business report, parent company only financial statements and consolidated financial statements. 2.Approved the Companys 2024 earnings distribution. 3.Approved the 2024 statement of the internal control system. 4. Approved the evaluation of the independence and competency of the Companys CPAs.	Passed unanimously by all independent directors.	None
2025.05.06 5th meeting of the 5th term	1.Passed the Companys 2025Q1 consolidated financial statements.	Passed unanimously by all independent directors.	None
2025.08.04 6th meeting of the 5th term	1.Passed the Companys 2025Q2 consolidated financial statements.	Passed unanimously by all independent directors.	None
2025.09.26 7th meeting of the 5th term	1.Approved the Companys acquisition of property located in the Neihu Technology Park, Jiuzong Section, Taipei City	Passed unanimously by all independent directors.	None
2025.11.10 8th meeting of the 5th term	1.Passed the Companys 2025Q3 consolidated financial statements.	Passed unanimously by all independent directors.	None

2025.12.26 9th meeting of the 5th term	1. Approved the Companys 2026 audit plan. 2. Approved the Companys 2026 budget proposal. 3. Approved the amendment of certain articles of the Payroll Cycle procedures under the Companys internal control system	Passed unanimously by all independent directors.	None
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(II) Other than the aforesaid matters, any resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.

II. For the recusal of an independent director from a proposal because of a conflict of interest, the name of the independent director, the content of the proposal, the reason for recusal, and the participation in voting shall be stated:

III. Communications between the independent directors and the chief internal auditor and the CPAs (shall include the material matters, methods and results of communication on the Companys financial and business status):

1. The Companys chief internal auditor attends every Audit Committee and Board of Directors meeting to present internal audit reports, providing comprehensive communication on audit execution, follow-up on identified deficiencies, and the effectiveness of corrective actions. Each month, the chief internal auditor submits all internal audit examination reports to the independent directors for review and signature. Additionally, the chief internal auditor regularly presents to the Board of Directors annual internal audit plans and status reports on audit operations. As a result, the independent directors maintain a thorough understanding of the Companys audit functions and internal control management.
2. The Companys CPA reports on the audited (or reviewed) annual and semi-annual financial statements at the Audit Committee meeting, where the independent directors can have direct and thorough communication with the accountant. The CPAs will also discuss and communicate with the governance unit and independent directors on the key audit matters of the financial statements every year.
3. The Companys independent directors maintain direct lines of communication with the chief internal auditor and the certifying CPAs, and may communicate as needed via email, telephone, or in-person meetings.
4. If there are any significant unusual events, or if the independent directors, chief internal auditor, and accountant deem it necessary to communicate with the independent directors, ad-hoc meetings will also be convened for communication, and the communication has been smooth.

Communication between the independent directors and the chief internal auditor has been satisfactory. A summary of the principal matters communicated is set forth below:

A summary of the principal matters communicated during 2025 is set forth below:

Date	Mode of communication	Key topics	Status and outcome of communication	Handling and implementation of independent directors opinions
2025/01/22	Pre-Board meeting	1. November 2024 internal audit report	All independent directors acknowledged receipt	Independent directors raised no opinions
2025/03/07	Pre-Board meeting	1. December 2024 internal audit report and 2024 deficiency remediation tracking report	All independent directors acknowledged receipt	Independent directors raised no opinions

Date	Mode of communication	Key topics	Status and outcome of communication	Handling and implementation of independent directors opinions
		2. Provided the 2024 statement of the internal control system.		
2025/05/06	Pre-Board meeting	1. January~March 2025 internal audit report	All independent directors acknowledged receipt	Independent directors raised no opinions
2025/08/04	Pre-Board meeting	1. April~May 2025 internal audit report	All independent directors acknowledged receipt	Independent directors raised no opinions
2025/11/10	Pre-Board meeting	1. June~September 2025 internal audit report	All independent directors acknowledged receipt	Independent directors raised no opinions
2025/12/26	Pre-Board meeting	1. 2026 internal audit report 2. Amendment to the Companys internal control system — payroll cycle operations	All independent directors acknowledged receipt	Independent directors raised no opinions

Communication between the independent directors and the CPAs has been satisfactory. A summary of the principal matters communicated is set forth below:

A summary of the principal matters communicated during 2025 is set forth below:

Date	Mode of communication	Key topics	Status and outcome of communication	Handling and implementation of independent directors opinions
2025/03/07	Audit Committee (4th meeting of the 5th term)	1. The Companys “2024 financial report”	All attending members of the Audit Committee acknowledged receipt	Independent directors raised no opinions
2025/05/06	Audit Committee (5th meeting of the 5th term)	2. 1. Independent Auditors Review Report on the Companys Financial Report for 2025Q1	All attending members of the Audit Committee acknowledged receipt	Independent directors raised no opinions
2025/08/04	Audit Committee (6th meeting of the 5th term)	1. Independent Auditors Review Report on the Companys Financial Report for 2025Q2	All attending members of the Audit Committee acknowledged receipt	Independent directors raised no opinions
2025/11/10	Audit Committee (8th meeting of the 5th term)	1. Independent Auditors Review Report on the Companys Financial Report for 2025Q3	All attending members of the Audit Committee acknowledged receipt	Independent directors raised no opinions
2025/12/26	Report on audit engagements by the CPAs (separate report by the CPAs to independent directors)	1. The CPAs discussed with the governance body matters that may be of high concern and may constitute key audit matters, and addressed questions raised by attendees.	All attending members of the Audit Committee acknowledged receipt	Independent directors raised no opinions

IV. Key Focus Areas of the Audit Committee for 2025: strengthening the oversight function of the Board of Directors, monitoring the fair presentation of financial statements, ensuring the effective implementation of the internal control system, overseeing the annual audit plan, managing the selection (or dismissal), independence, competence, and performance of the certifying CPAs, and supervising the Company's compliance with relevant laws and regulations as well as the management of existing and potential risks.

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

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
I. I. Has the Company established and disclosed its corporate governance best practice principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?	✓		The Company has established the "Corporate Governance Best-Practice Principles" in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, which have been approved by the Board of Directors. These principles aim to protect shareholders rights and interests, strengthen the functions of the Board of Directors, respect the rights and interests of stakeholders, and enhance information transparency. The Corporate Governance Best Practice Principles are disclosed on the Company's website and the Market Observation Post System (MOPS).	No significant difference.
II. The Company's shareholding structure and shareholders rights and interests (I) Does the Company have internal operating procedures to handle shareholders suggestions, concerns, disputes and litigation matters, and implement them in accordance with the procedures? (II) Does the Company have a list of the major shareholders who actually control the Company and the ultimate controllers of such major shareholders? (III) Does the Company establish and implement risk	✓ ✓ ✓		(I) The Company has designated spokespersons and deputy spokespersons. A dedicated section for stakeholders is available on the Company's website to handle matters such as shareholder suggestions, inquiries, disputes, and issues related to products and services. (II) The Company continuously monitors changes in the shareholding of major shareholders, directors, and managers, and submits the required monthly reports to the relevant authorities on schedule. (III) The Company has established an appropriate	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
control and firewall mechanisms with its affiliates? (IV) Does the Company establish internal regulations to prohibit insiders from trading securities using undisclosed information in the market?	✓		<p>organizational control framework to oversee the significant financial and operational activities of its subsidiaries at all times. In accordance with regulatory requirements, the Company has formulated the Operational Guidelines for Financial and Business Operations between Related Parties, which clearly delineates the duties and responsibilities of the Company and its associates, thereby enabling effective risk management and firewall mechanisms across the enterprise.</p> <p>(IV) The Company has put in place the Measures to Prevent Insider Trading, the Operational Procedures for Handling of Significant Internal Information, the Corporate Governance Best Practice Principles, and the Procedures for Ethical Management and Guidelines for Conduct, all of which prohibit insiders from trading securities based on non-public market information, thereby safeguarding the interests of investors and the Company alike.</p> <p>On November 10, 2025, the Board of Directors amended the Measures to Prevent Insider Trading to add a provision prohibiting the Companys insiders from trading the Companys shares during blackout periods — specifically, the 30 days preceding the announcement of the annual financial report and the 15 days preceding the announcement of each quarterly financial report.</p>	

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
<p>III. Composition and duties of the Board of Directors</p> <p>(I) Does the Board of Directors formulate a diversity policy, specific management goals, and implement them?</p> <p>(II) In addition to establishing the Remuneration Committee and the Audit Committee in accordance with the law, has the Company established other functional committees voluntarily?</p> <p>(III) Has the Company established the rules and methods for evaluating the performance of the Board of Directors, and conducted performance evaluations regularly every year, and reported the results of the performance evaluations to the Board of Directors, and used them as a reference for determining the remuneration to individual directors and the nomination for re-election?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company has expressly set forth its board diversity policy in Article 20 of the Corporate Governance Best Practice Principles. For specific management objectives and their implementation, please refer to pages 17–18 of this annual report.</p> <p>(II) The Company has established a Compensation Committee and an Audit Committee in accordance with applicable laws. A Sustainable Development Committee was established on August 2, 2024, a Nomination Committee and a Risk Management Committee on November 10, 2025, and additional functional committees will be established in the future as the Company's operational needs may require.</p> <p>(III) The Company has adopted the Evaluation Measures for Board of Directors, under which internal board performance evaluations are conducted annually and external evaluations every three years. The results of the Board of Directors performance evaluation for 2025 were rated excellent, reflecting that the overall functioning of the Board is operating satisfactorily. Further adjustments will be made in the future based on the Company's actual operations and evolving needs. The performance evaluation results for individual directors were likewise rated excellent. All directors have conducted themselves in accordance with relevant laws and regulations, and the performance of each director has met</p>	<p>No significant difference.</p>

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>expectations. The self-evaluation results for the Audit Committee and the Remuneration Committee were rated as excellent, demonstrating that the operations of each committee meet expectations. The above evaluation results were reported to the Board of Directors on March 6, 2026.</p> <p>An external evaluation of the Board of Directors will be arranged in the future.</p>	
(IV) Does the Company regularly assess the independence of the CPAs?	✓		<p>Pursuant to Article 30 of the Company's Code of Practice on Corporate Governance, the Company shall periodically (at least once per year) evaluate the independence and competence of its signing CPAs by reference to Audit Quality Indicators (AQIs), and submit the results to the Board of Directors.</p> <p>The Audit Committee conducts an annual evaluation of the independence and competence of the Company's signing CPAs. The evaluation process, conducted by reference to the AQIs published by the Financial Supervisory Commission, encompasses 5 dimensions and 13 indicators, covering professionalism, quality control, independence, oversight, and innovation capability. Independence statements issued by the signing CPAs are also obtained. Apart from financial and tax attestation services, the CPAs have no other interests or business dealings with the Company.</p> <p>The evaluation results for the signing CPAs' services for 2025 were reviewed and approved at the Audit Committee and Board of Directors</p>	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			meetings held on March 6, 2026. Yang Hui-Tzu and Wang Sung-Tse, CPAs of PricewaterhouseCoopers Taiwan, were found to meet the Company's standards for independence and competence.	
IV. Does the listed company appoint competent and appropriate corporate governance personnel, and appoint a corporate governance officer to be responsible for corporate governance-related affairs (including but not limited to providing directors and supervisors with the information required for laws, handling matters related to the meetings of the Board of Directors and Shareholders Meetings in accordance with the law, and preparing minutes of the Board of Directors and Shareholders meetings)?	✓		In 2023, the Board of Directors approved the appointment of the Companys President to concurrently serve as Corporate Governance Supervisor, responsible for corporate governance-related affairs, including organizing meetings of the general shareholders meeting, the Board of Directors, the Audit Committee, the Compensation Committee, the Nomination Committee, and the Risk Management Committee in accordance with applicable laws and regulations; handling company registration amendments; preparing meeting minutes for the Board of Directors and general shareholders meetings; evaluating the purchase of appropriate directors liability insurance; assisting directors with continuing education; and overseeing investor relations and other governance matters. The Corporate Governance Supervisor reports to the Board of Directors on the execution of these responsibilities once per year. For information on the continuing education of the Corporate Governance Supervisor, please refer to page 65 of this annual report.	No significant difference.
V. Has the Company established channels for communication with stakeholders (including but not limited to shareholders, employees, customers and suppliers), set up a stakeholder section on the Companys website, and appropriately respond to important corporate and social concerns of stakeholders?	✓		The Company has established a spokesperson and deputy spokesperson system, and has set up a dedicated stakeholder section on its corporate website, disclosing contact telephone numbers and designated points of contact, so as to provide an open and two-way communication channel that ensures issues of concern to stakeholders receive	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			timely responses. The Board of Directors is also briefed on the status of the Company's stakeholder engagement efforts. For further details, please refer to page 39 of this annual report.	
VI. Does the Company appoint a professional shareholder service agency to handle shareholders affairs?	✓		The Company entrusts the Shareholders Service Agency Department of CAPITAL SECURITIES CORP. to handle the shareholders meeting related affairs.	No significant difference.
VII. Information Disclosure (I) Has the Company set up a website to disclose financial, business and corporate governance information? (II) Has the Company adopted other means of information disclosure (e.g. setting up an English website, appointing dedicated personnel to collect and disclose the Company's information, implementing the spokesperson system, posting the process of institutional investor conference on the Company's website)?	✓ ✓		(I) The Company has an official website where information regarding the Company's profile, financial and business operations, and corporate governance is disclosed. www.swtc.com (II) The Company has a corporate website with dedicated personnel responsible for the collection and disclosure of material information and updating the information on the website on a regular basis. At present, material information announcements are made in both Chinese and English; a spokesperson and an acting spokesperson are appointed to speak to the public; we participate in securities firms or the institutional investor conference organized by the competent authority; and announce the financial statements of each quarter and the operational status of each month within the prescribed time limit. Relevant information reporting operations are conducted through the Market Observation Post System (MOPS) and company website in accordance with the regulations of the competent authority.	Except for item (III), which was not achieved, there were no significant discrepancies.

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
(III) Does the Company announce and report the annual financial report within two months after the end of the fiscal year, and announce and report the financial report for the first, second, and third quarters and the operating status of each month before the prescribed deadline?		✓	(III) The financial statements for the first, second and third quarters of 2025 and the operating status of each month were announced and reported within the prescribed deadlines, except for the 2025 financial statements, which were not announced and reported within two months after the end of the fiscal year.	
VIII. Does the Company have other important information that is helpful to understand the implementation of corporate governance (including but not limited to employees rights and interests, employee care, investor relations, supplier relations, rights of stakeholders, continuing education of directors and supervisors, risk management policies and risk measurement standards, implementation of customer policies, and purchase of liability insurance for directors and supervisors)?	✓		<p>1. Employee rights and interests: The Company holds labor-management meetings on a regular basis to maintain effective communication with employees. A welfare committee has been established in accordance with applicable laws to administer a range of employee welfare programs, including health examinations, company trips, outdoor activities, and year-end banquets. In addition, the Company makes provisions and contributions to employee retirement reserves in accordance with the Labor Standards Act and the Labor Pension Act, thereby safeguarding the rights and interests of its employees.</p> <p>2. Employee care: The Company has established a communication channel for employees, encourages direct communication between employees and the management, and appropriately reflects employees opinions on the Companys operating and financial status or major decisions involving employees interests.</p> <p>3. Investor relations: The Company has set up an investor section on its website and publicly discloses the Companys financial, stock affairs,</p>	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>business and other relevant information in accordance with the regulations, and has a dedicated person responsible for replying to shareholders inquiries, and to keep investors up to date on the Companys performance and development of business strategies.</p> <p>4. Supplier relations: All of the Companys suppliers are long-term partners and we maintain good relations with customers, suppliers, financial institutions and shareholders.</p> <p>5. Stakeholder rights: The Company maintains relevant contact information and designated points of contact on its corporate website, so as to safeguard stakeholder rights and interests and ensure unimpeded communication channels.</p> <p>6. Implementation of risk management policies and risk measurement standards: The Company focuses on its own business and has established various internal regulations and internal control systems in accordance with the law to conduct various risk management and assessments in order to reduce and avoid any possible risks.</p> <p>7. Implementation of customer policies: Regarding customer transactions, in addition to complying with relevant laws and regulations, the Company will also establish basic customer information and perform credit approval and signing sales contracts for important transactions. For transactions and cooperation matters that need to be kept confidential, a non-disclosure agreement (NDA) will also be signed to ensure the rights and interests of both parties.</p> <p>8. The Company regularly evaluates the insured</p>	

Evaluation Items	Status of Operation			Deviation and causes of deviation from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>limit of the directors liability insurance every year. In July 2025, the Company purchased directors liability insurance for the directors.</p> <p>9. Director continuing education: All directors and independent directors of the Company have completed continuing education courses in accordance with the "Guidelines for Promoting Continuing Education for Directors and Supervisors of TWSE/TPEX-listed Companies," fulfilling the required training hours.</p>	
IX. Please describe the improvements made based on the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and propose enhancement measures and measures for the areas that have not yet been improved. (Not required for companies not included in the evaluation)		✓	The Company's corporate governance evaluation for 2025 (12th term) is currently in progress. Upon receipt of the evaluation results, the Company will conduct a thorough review and implement improvements to progressively strengthen the execution and disclosure of ESG (Environmental, Social, and Governance) initiatives. The Company will continue to align with regulatory authorities policy directives and assess measures for enhancement, thereby elevating the overall effectiveness of corporate governance.	No significant difference.

The status of communications with various stakeholders was reported to the Board of Directors on December 26, 2025. The issues of concern and communication channels for each category of stakeholders are described as follows:

Stakeholders	Issues of concern	Communication channels, response methods, and frequency	2025 Communication Results (as of December 10, 2025)
Shareholders / Investors	Sustainable business strategy Business performance Information and	<ul style="list-style-type: none"> ★ Annual shareholders meeting (annually) ★ Annual report (annually) ★ Investor conference (annually) 	<ul style="list-style-type: none"> ★ 1 general shareholders meeting convened ★ Invited to participate in 2 investor conferences ★ 22 material disclosures and 9 announcements

	communication security	<ul style="list-style-type: none"> ★ Investor Relations section of the Companys website (ad hoc) ★ Market Observation Post System (ad hoc) ★ Shares registration agency ★ Primary point of contact: spokesperson 	<p>issued</p> <ul style="list-style-type: none"> ★ Investor Relations section of the Companys website and other information continuously updated
Customer	Product quality Customer relationship management	<ul style="list-style-type: none"> ★ Local customer service hotlines (daily) ★ Online customer service (daily) ★ Exhibitions / seminars / user conferences ★ Primary point of contact: Sales Department 	<ul style="list-style-type: none"> ★ Local customer service hotlines and online customer service continuously available ★ Large-scale user conferences held at least 2 times per year ★ Online and in-person courses held on a regular basis
Employees	Labor-management relations Information and communication security Business performance	<ul style="list-style-type: none"> ★ Labor-management meetings (quarterly) ★ Employee welfare committee (quarterly) ★ Departmental meetings (weekly / monthly / annually) ★ Internal grievance mailbox (real-time) ★ Education and training (ad hoc) ★ Employee health examinations (annually) ★ Primary point of contact: Administrative Department 	<p>Accomplishments:</p> <ul style="list-style-type: none"> ★ Convening of labor-management meetings ★ Quarterly meetings of the Employee Welfare Committee ★ Internal complaint mailbox ★ Employee training ★ Employee health examinations (in progress)
Suppliers	Service innovation Stakeholder communication Product marketing and development	<ul style="list-style-type: none"> ★ PM and Materials Department via email/phone (real-time) ★ Contact: Materials Department 	<ul style="list-style-type: none"> ★ Immediate communication on critical issues; ongoing communication for day-to-day collaboration ★ Publication of the sustainability report in August 2025, made available on the Companys website and the Market Observation Post System
Community/non profit organizations	Stakeholder communication	<ul style="list-style-type: none"> ★ Irregular community partnerships ★ Irregular charitable collaborations ★ Corporate website ★ Contact: Administration Department 	<ul style="list-style-type: none"> ★ Sustainability recycling program (second-hand clothing donations) ★ Hualien earthquake recovery initiative ★ Blood donation drive ★ Material donations to remote elementary schools in Hsinchu (Wufeng Elementary School, Huayuan Elementary School) ★ Arrangement of study visit to the Company for Mingli Elementary School

(IV) Composition, duties and operation of the Remuneration Committee:

1. Information on the members of the Remuneration Committee:

Identity	Name Condition	Professional qualifications and experience	Independence (Note 3)	Number of other public companies in which the member also serves as a member of their Remuneration Committee
Convener and Independent Director	Shun-Fa Chen	21 years at PwC Taiwan (in the role of a partner for 10 years). Possesses work experience in commerce, legal affairs, finance, and management capabilities required by the Company's operations. Is not under any of the following circumstances specified in Article 30 of the Company Act.	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	1
Independent Director	Dai-Yang Liu	Ph.D. in Economics, Tulane University, USA Honorary Professor, National Taiwan University of Science and Technology Head of Happy Family International Consulting Group Chairperson of the Taiwan Taichung-Saudi Arabia Friendship Association Possesses work experience in commerce, legal affairs, finance, and management capabilities required by the Company's operations. Is not under any of the following circumstances specified in Article	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	1

		30 of the Company Act.		
Independent Director	Hui-Ling, Tsai	Chairman of Transnational Vision, Attorneys-at-law; President of Freemann Management Advisors Limited; President of Foundation for Yunus Social Business Taiwan Holds a lawyer's license and specializes in law and business operations, litigation strategy and negotiation, as well as business management and marketing. Is not under any of the following circumstances specified in Article 30 of the Company Act.	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	None

2. Duties of the Remuneration Committee:

- (1) Regularly review the organizational regulations of the Remuneration Committee and propose amendments.
- (2) Establish and periodically review policies, systems, standards, and structures for the performance evaluation and remuneration of Directors and managerial officers.
- (3) Regularly evaluate the achievement of performance objectives by Directors and managerial officers and set their individual remuneration.

3. Information on the operation of the Remuneration Committee:

- (1) The Company's Remuneration Committee consists of three members, all of whom are Independent Directors.
- (2) Term of the Current Members: May 30, 2024 to May 29, 2027; the Compensation Committee convened 2 meetings (A) during 2025, with attendance records and discussion items as follows:

Job Title	Name	Attendance in person (B)	By proxy	Attendance rate in person (%) [B/A]	Note
Convener	Shun-Fa Chen	2	0	100.00%	
Committee members	Dai-Yang Liu	2	0	100.00%	
Committee members	Hui-Ling, Tsai	2	0	100.00%	
Other matters required to be recorded.					

- I. If the Remuneration Committees suggestions are rejected or amended by the Board of Directors, the date and term of the Board meeting, the contents of the motions, the resolutions of the Board of Directors, and the Companys handling of the Remuneration Committees opinions shall be disclosed (e.g. the reasons for the discrepancies): None.
- II. If a member has a dissenting opinion or qualified opinion on a resolution of the Remuneration Committee and it is on record or stated in a written statement, the date and session of the Remuneration Committee, the content of the motion, the opinions of all members, and the handling of the opinions of the members shall be stated: None.
- III. Key priorities of the Compensation Committee in 2025: Formulating and periodically reviewing the policies, systems, standards, and structures governing performance evaluation and compensation for directors and managers; deliberating on performance bonuses, annual salary adjustments, and year-end bonuses for managers.

4. The 2025 proposal content and resolution outcomes by the Remuneration Committee and the handling of the opinions of the Committee by the Company:

Remuneration Committee	Board of Directors	Proposal Content	Resolution Result	The Companys handling of the Remuneration Committees opinions
2025 First time 2025.01.22	2025.01.22	<ol style="list-style-type: none"> 1. Determining the monthly remunerations to the Companys directors and supervisors. 2. Remuneration of Mr. Tai-Yuan Hsu, the President of the Company. 3. Remuneration to managerial officers at or above the assistant vice president level. 4. 2025 performance bonus for Mr. Tai-Yuan Hsu, President of the Company. 5. 2025 performance bonus for managerial officers at or above the assistant vice president level. 6. Year-end bonus for managerial officers at or above the assistant vice president level. 	Agreed by all attending members	Submitted to the board and passed unanimously by all attending directors.
2025 Second time 2025.08.04	2025.08.04	<ol style="list-style-type: none"> 1. Distribution of bonus to the Companys managerial officers at the assistant vice president level or above. 2. Remuneration to managerial officers at or above the assistant vice president level. 3. ESG performance has been incorporated into the performance evaluation mechanisms for senior executives and auditing personnel. 		

(V) Composition, responsibilities, and operations of the Nomination Committee:

The Company established the Nomination Committee and adopted the Nomination Committee Organizational Regulations on November 10, 2025. The Committee comprises 3 independent directors and assists the Board of Directors in strengthening corporate governance and enhancing operational effectiveness, with the aim of fulfilling corporate social responsibility.

1. Nomination Committee member information:

Identity	Condition Name	Professional qualifications and experience	Independence (Note 3)	Number of other public companies in which the member also serves as a member of their Remuneration Committee
Convener and Independent Director	Dai-Yang Liu	Ph.D. in Economics, Tulane University, USA Honorary Professor, National Taiwan University of Science and Technology Head of Happy Family International Consulting Group Chairperson of the Taiwan Taichung-Saudi Arabia Friendship Association Possesses work experience in commerce, legal affairs, finance, and management capabilities required by the Company's operations. Is not under any of the following circumstances specified in Article 30 of the Company Act.	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	1

Independent Director	Shun-Fa Chen	21 years at PwC Taiwan (in the role of a partner for 10 years). Possesses work experience in commerce, legal affairs, finance, and management capabilities required by the Companys operations. Is not under any of the following circumstances specified in Article 30 of the Company Act.	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	1
Independent Director	Hui-Ling, Tsai	Chairman of Transnational Vision, Attorneys-at-law; President of Freemann Management Advisors Limited; President of Foundation for Yunus Social Business Taiwan Holds a lawyer's license and specializes in law and business operations, litigation strategy and negotiation, as well as business management and marketing. Is not under any of the following circumstances specified in Article 30 of the Company Act.	Not under the circumstances referred to in Subparagraphs 1 to 9, Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and complies with the independence situation.	None

2. Responsibilities of the Nomination Committee:

- (1) To identify and review candidates for director positions, assess the independence of independent directors, and submit a recommended list of candidates to the Board of Directors.
- (2) To review performance evaluations of the Board of Directors, each committee, and individual directors.
- (3) To conduct annual assessments of the independence of independent directors.
- (4) To plan and implement director training programs.

3. Operations of the Nomination Committee:

- (1) The Companys Nomination Committee comprises 3 members, all of whom are independent directors.
- (2) The term of the current members runs from December 26, 2025 to May 29, 2027. The Nomination Committee convened 1 meeting (A) in 2025, with attendance and discussion items as follows:

Job Title	Name	Attendance in person (B)	By proxy	Attendance rate in person (%) [B/A]	Note				
Convener	Dai-Yang Liu	1	0	100.00%					
Committee members	Shun-Fa Chen	1	0	100.00%					
Committee members	Hui-Ling, Tsai	1	0	100.00%					
Other matters required to be recorded.									
I. Nomination Committee — meeting dates, sessions, and agenda items:									
		<table border="1"> <thead> <tr> <th>Meeting ate and session</th> <th>Proposal Content</th> </tr> </thead> <tbody> <tr> <td>2025.12.26 1st session of the 1st term</td> <td>Election of the convener and Chair of the current Nomination Committee</td> </tr> </tbody> </table>				Meeting ate and session	Proposal Content	2025.12.26 1st session of the 1st term	Election of the convener and Chair of the current Nomination Committee
Meeting ate and session	Proposal Content								
2025.12.26 1st session of the 1st term	Election of the convener and Chair of the current Nomination Committee								
II. Recommendations or objections from members of the Nomination Committee: Not applicable.									
III. The Companys response to the opinions of the Nomination Committee: Approved as proposed.									

(VI) The implementation of sustainable development promotion and the status of deviation from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor
disclosure of climate-related information for companies meeting certain criteria:

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
I. Has the Company established a governance structure for the promotion of sustainable development, and set up a dedicated (or part-time) unit to promote sustainable development that is	✓		1. Corporate Governance Framework for Sustainable Development Promotion (1) Oversight of Sustainable Development by the Board of Directors	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
handled by senior management authorized by the Board of Directors, and is under the supervision of the Board of Directors?			<p>Through the operations of the Sustainable Development Committee, the Board of Directors periodically reviews the Companys sustainable development management policies, strategies, and medium-to-long-term objectives. The Board also evaluates management measures and performance on material issues, including climate change risks and opportunities, resource efficiency, employee rights, and corporate governance, and where necessary, directs adjustments to relevant policies or action plans to ensure alignment between sustainable development and the Companys overall operational strategy and risk management framework.</p> <p>(2) To strengthen sustainable development governance, the Company established the "Sustainable Development Committee" — a dedicated governance structure under the Board of Directors responsible for the integrated planning and oversight of the Companys environmental, social, and corporate governance matters — pursuant to a Board resolution dated August 2, 2024. The Company also formulated the "Code of Practice on Sustainable Development" as the foundational framework for its sustainable development initiatives.</p> <p>(3) The Sustainable Development Committee is convened by the President, with the Office of the President responsible for reviewing and promoting the Companys sustainable</p>	

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>development management policies, strategies, and objectives; overseeing annual work plans and their implementation; and conducting related projects covering sustainability report preparation, energy conservation and carbon reduction, and stakeholder communication.</p> <p>(4) (4) The Sustainable Development Committee reports to the Board of Directors on the status of sustainable development implementation at least once per year. In 2025, reports were submitted on August 4 and December 26, covering the adoption of the Risk Management Policy and Procedures, the incorporation of ESG performance into the performance evaluation mechanisms for senior executives and audit personnel. Explanations of material sustainability topics, the achievement of annual targets, and subsequent improvement measures.</p>	
<p>II. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to its operations in accordance with the principle of materiality, and establish relevant risk management policies or strategies?</p>	✓		<p>1. The boundary of this disclosure covers the Groups sustainable development performance and risk assessments at its principal locations from January through December 2025.</p> <p>2. The Sustainable Development Committee conducts materiality analyses in accordance with the materiality principle of the sustainability report, engages with various stakeholders, and evaluates material sustainability topics by reviewing domestic and international industry research reports and integrating the operational objectives of each business location. On this</p>	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>basis, the Committee establishes risk management policies for the effective identification, measurement, assessment, monitoring, and control of risks, and adopts concrete action plans to mitigate the impact of relevant risks.</p> <p>3. Based on the assessed risks, the related risk management policies, strategies, and performance tracking measures established for each identified material topic are as follows:</p>	
Material topics	Material topics	Policy/Strategy	2025 performance	
Environment	Emissions and pollution management	Promote diversified carbon reduction measures in office areas, including energy-saving initiatives, reduced paper usage, video conferencing, and remote work arrangements.	<ul style="list-style-type: none"> Establish an electronic signing mechanism for client contracts Evaluate the installation of energy-saving equipment (ESCO) across all branch offices nationwide Issue a greenhouse gas inventory report 	
Society	Labor-management relations	<ul style="list-style-type: none"> Strengthened talent recruitment and retention measures. Improved onboarding training programs for new employees. Conduct regular employee satisfaction surveys and health examinations. Organize employee care and health promotion activities. Hold regular labor-management meetings to ensure effective two-way communication. 	<ul style="list-style-type: none"> Key talent retention rate: >90% Average years of service grew by >40% year-over-year Health examination coverage rate in Taiwan: target of 100% (actual achievement: >90%) 	
Society	Customer relationship management	Organize new product launch events and educational training programs annually in conjunction with original equipment manufacturers, while proactively collecting and analyzing customer feedback.	<p>Customer satisfaction survey coverage rate: 85%</p> <p>Customer satisfaction survey score: 85 points</p>	
Society	Stakeholder	Regularly review material topics and respond to	<ul style="list-style-type: none"> Achieve an employee satisfaction survey response 	

Promotion Items		Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
		Yes	No	Summary Description	
	communication			stakeholder needs, while refining communication mechanisms.	rate exceeding 78% <ul style="list-style-type: none"> Establish and publish sustainability information on the Company's official website
Governance	Information security management			In alignment with the spirit of international standards such as ISO 27001, implement information security policies, strengthen Company-wide security awareness, and conduct regular reviews of policies and risk controls.	<ul style="list-style-type: none"> Maintain zero major information security incidents Disseminate information on major information security incidents and announcements Install antivirus software and pass information security assessments
Governance	Corporate Integrity and Ethical Governance			Establish Procedures and Behavior Guidelines of the Code of Corporate Integrity, and designate a dedicated unit to promote, communicate, and oversee compliance.	<ul style="list-style-type: none"> Achieve a 95% completion rate for employee integrity training Zero incidents of major corruption Complete the construction of a dedicated corporate integrity webpage
Governance	Product quality management			Promote quality management in accordance with established standards, strengthen end-to-end quality control processes, verification, and tracking to ensure stable product quality and regulatory compliance.	Establish supplier management policies and related procedures in alignment with the spirit of ISO 9001
Governance	Regulatory compliance and compliance management			Establish a regulatory compliance policy, conduct regular inventories and updates of applicable regulatory requirements, and ensure that all operations remain lawful and compliant.	<ul style="list-style-type: none"> Set a target of 5% annual growth in ESG assessment scores beginning in 2026 Incorporate sustainability information management operations into the audit plan Complete the formulation of sustainability-related risk management regulations
Governance	Customer privacy			Regular upgrades to CRM system security to mitigate data breach risks; tiered access controls for customer data managed by dedicated personnel; periodic employee training on information security and confidentiality; customer data auditing and anomaly reporting mechanisms.	<ul style="list-style-type: none"> Continuous optimization of CRM systems Ongoing enforcement of tiered access controls for customer data Implementation of employee information security awareness programs and training Timely anomaly reporting mechanisms for customer data

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
III. Environmental issues (I) Has the Company established an appropriate environmental management system based on the characteristics of its industry?	✓		As a software distributor engaged primarily in software sales, the Company has no involvement in the production or manufacturing of any products. Nonetheless, the Company continues to refine its management practices in alignment with its industry characteristics, and has progressively introduced energy conservation, carbon reduction, and greenhouse gas mitigation measures to uphold the principles of environmental stewardship and sustainable development.	No significant difference.
(II) Is the Company committed to improving energy efficiency and using recycled materials with low impact on the environment?	✓		<ol style="list-style-type: none"> 1. As the Company is principally engaged in the distribution of graphics software and does not engage in any actual production or manufacturing activities, it has no significant or identifiable pollution sources. 2. The Company has adopted an electronic approval system and continuously promotes among its employees the concepts of waste sorting, recycling, and resource reduction. Initiatives such as the reuse of scrap paper have been introduced to enhance the efficiency of resource utilization, while measures including energy conservation and electricity savings — such as turning off lights when not in use and moderating indoor air conditioning — have been implemented to reduce the Company's environmental footprint. 3. At present, the Company has not yet adopted renewable energy sources or recycled materials. Going forward, the Company will continue to 	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies																		
	Yes	No	Summary Description																			
			assess the feasibility of introducing renewable energy equipment and related measures, with a view to progressively improving energy efficiency and mitigating environmental impact.																			
(III) Has the Company assessed the potential risks and opportunities posed by climate change to the Company at present and in the future, and adopted relevant countermeasures?	✓		Climate change-related risks and opportunities, along with the assessment and response measures thereof, are set forth in Table 2-2-3 of this annual report.	No significant difference.																		
(IV) Does the Company collect statistics on the amount of greenhouse gas emissions, water consumption and total weight of waste for the previous two years, and establish policies for greenhouse gas reduction, reduction of water consumption or management of other wastes?	✓		<p>The Company and consolidated subsidiaries' greenhouse gas emissions in the most recent two years:</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Scope 1 (metric tons)</td> <td>94.6518</td> <td>32.2764</td> </tr> <tr> <td>Scope 2 (metric tons)</td> <td>216.5691</td> <td>212.5127</td> </tr> <tr> <td>Total (metric tons)</td> <td>311.2209</td> <td>244.7891</td> </tr> <tr> <td>Revenue (NTD million)</td> <td>1,541.91</td> <td>1,695,51</td> </tr> <tr> <td>Density</td> <td>0.20</td> <td>0.14</td> </tr> </tbody> </table>		2024	2025	Scope 1 (metric tons)	94.6518	32.2764	Scope 2 (metric tons)	216.5691	212.5127	Total (metric tons)	311.2209	244.7891	Revenue (NTD million)	1,541.91	1,695,51	Density	0.20	0.14	No material differences have been identified.
	2024	2025																				
Scope 1 (metric tons)	94.6518	32.2764																				
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Density	0.20	0.14																				
			As a non-manufacturing enterprise, the Company does not engage in process water usage. Water consumed in the course of the Companys operations is sourced exclusively from third-party municipal water suppliers; neither groundwater nor any other water source is utilized. Based on the Companys internal inventory assessment, primary water consumption consists of cooling water towers and chilled water units for data center air																			

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies																		
	Yes	No	Summary Description																			
			<p>conditioning systems, as well as general domestic water use. No wastewater is discharged during operations.</p> <p>Water consumption (cubic meters) at the Companys headquarters in Neihu over the past two years:</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Waste consists primarily of general domestic waste.</td> <td>1,145</td> <td>1,160.81</td> </tr> <tr> <td>Revenue (NTD million)</td> <td>1,541.91</td> <td>1,695.51</td> </tr> <tr> <td>Density</td> <td>0.74</td> <td>0.68</td> </tr> </tbody> </table> <p>Waste generation at the Company (Neihu Headquarters) in the past two years: The waste generated consists primarily of general household waste. In terms of management and reduction measures, general household waste is handled by a qualified professional waste removal company commissioned by the office buildings management committee, and transported to an incineration facility for disposal. Recyclable waste is handled by recycling vendors for resource recovery and reuse, thereby reducing pollution and harm to the environment.</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Hazardous (metric tons)</td> <td>0</td> <td>0</td> </tr> </tbody> </table>		2024	2025	Waste consists primarily of general domestic waste.	1,145	1,160.81	Revenue (NTD million)	1,541.91	1,695.51	Density	0.74	0.68		2024	2025	Hazardous (metric tons)	0	0	
	2024	2025																				
Waste consists primarily of general domestic waste.	1,145	1,160.81																				
Revenue (NTD million)	1,541.91	1,695.51																				
Density	0.74	0.68																				
	2024	2025																				
Hazardous (metric tons)	0	0																				

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies												
	Yes	No	Summary Description													
			<table border="1"> <tr> <td>Non-hazardous (metric tons)</td> <td>8.8</td> <td>8.7805</td> </tr> <tr> <td>Total (metric tons)</td> <td>8.8</td> <td>8.8</td> </tr> <tr> <td>Revenue (NTD million)</td> <td>1,541.91</td> <td>1,695.51</td> </tr> <tr> <td>Density</td> <td>0.006</td> <td>0.005</td> </tr> </table>	Non-hazardous (metric tons)	8.8	8.7805	Total (metric tons)	8.8	8.8	Revenue (NTD million)	1,541.91	1,695.51	Density	0.006	0.005	
Non-hazardous (metric tons)	8.8	8.7805														
Total (metric tons)	8.8	8.8														
Revenue (NTD million)	1,541.91	1,695.51														
Density	0.006	0.005														
IV. Social issues (I) Has the Company established relevant management policies and procedures in accordance with relevant laws and international human rights conventions?	✓		<p>The Company adheres to the principles set forth in international human rights conventions, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the conventions of the International Labour Organization (ILO). The Company is committed to providing a safe and friendly working environment and to treating all employees with equality and respect. The Company's human rights initiatives include: diversity, inclusiveness, and equal opportunities; reasonable working hours; a healthy and safe workplace; freedom of association; labor-management consultation; and privacy protection.</p> <table border="1"> <thead> <tr> <th>Human rights dimension</th> <th>Concrete measures</th> </tr> </thead> <tbody> <tr> <td>Safe and healthy workplace</td> <td>Conducting regular employee health examinations and strengthening occupational safety and health inspections and corrective actions.</td> </tr> <tr> <td>Prohibition of</td> <td>Establishing anti-</td> </tr> </tbody> </table>	Human rights dimension	Concrete measures	Safe and healthy workplace	Conducting regular employee health examinations and strengthening occupational safety and health inspections and corrective actions.	Prohibition of	Establishing anti-	No significant difference.						
Human rights dimension	Concrete measures															
Safe and healthy workplace	Conducting regular employee health examinations and strengthening occupational safety and health inspections and corrective actions.															
Prohibition of	Establishing anti-															

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			discrimination and harassment	discrimination and anti-harassment standards, with investigations and disciplinary actions initiated upon violations.
			Prohibition of forced labor and overwork	Safeguarding employees rights to leave and strictly prohibiting forced labor in any form.
			Psychological safety and prevention of workplace bullying	Establishing care and reporting mechanisms to receive, handle, and track cases involving workplace bullying or inappropriate treatment.
			Personal data and privacy protection	Formulating personal data management regulations to restrict the scope of collection and use, and implementing access controls.
			Freedom of expression and association	Providing employees with channels for voicing opinions and communication, while respecting their right to join trade unions or relevant organizations in accordance with applicable laws.
			Grievance and redress	Establishing anonymous grievance channels and handling procedures, with stipulated completion deadlines and strict prohibition of retaliation against complainants.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies		
	Yes	No	Summary Description			
			<table border="1"> <tr> <td>Work-life balance</td> <td>Offering childcare-related benefits and flexibly adjusting scheduling or leave arrangements based on operational requirements.</td> </tr> </table>	Work-life balance	Offering childcare-related benefits and flexibly adjusting scheduling or leave arrangements based on operational requirements.	
Work-life balance	Offering childcare-related benefits and flexibly adjusting scheduling or leave arrangements based on operational requirements.					
(II) Has the Company established and implemented reasonable employee welfare measures (including remuneration, leave and other benefits), and appropriately reflect the operating performance or results in the employee remuneration?	✓		<p>1. Employee compensation policy The Company establishes a competitive compensation policy calibrated to its operational scale and prevailing market standards. On an annual basis, the Company references external compensation surveys and adjusts salaries in light of individual performance and organizational contribution, thereby ensuring both external competitiveness and internal equity. The Group also ensures transparency and consistency in compensation adjustments and promotions through a job grading and performance evaluation system.</p> <p>2. Employee benefits In addition to labor and health insurance, the Company's employees are also covered by group insurance; an Employee Welfare Committee has been established in accordance with the law to organize various travels and gatherings; in addition, various welfare subsidies are provided for employees' weddings, funerals, illnesses, and childbirth. The Company has also established the "Employee Performance Appraisal Regulations" to reward employees.</p> <p>3. Diversity and inclusive workplace In furtherance of diversity and equality, the</p>	No significant difference.		

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>Company continuously monitors gender pay gaps and promotion opportunities, advancing the principles of equal pay for equal work and fair performance evaluation. Through inclusive workplace initiatives, the Company encourages employment among individuals from diverse backgrounds and disadvantaged groups, fostering a welcoming and attractive work environment. In 2025, female employees accounted for an average of 40.95% of the total workforce, while women in managerial positions represented an average of 37.25%, reflecting the Companys concrete achievements in diversity and gender equality.</p> <p>4. Linking business performance to employee compensation In accordance with the Companys articles of incorporation, should a profit remain after offsetting accumulated deficits in any given year, no less than 1.7% of pre-tax profit shall be allocated as employee compensation. Year-end bonuses are distributed based on business performance, ensuring that operating results are appropriately reflected in employee remuneration and that earnings are shared with employees. This framework closely aligns the Companys long -term business performance with employee contributions, strengthening cohesion and a shared sense of purpose.</p> <p>5. Employee feedback and satisfaction management The Company places great importance on</p>	

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			communication and feedback with its employees. In addition to day-to-day communication through direct supervisors, employee forums, and dedicated feedback channels for promptly understanding staff needs, the Company also conducts periodic employee opinion and satisfaction surveys. The 2025 questionnaire covered dimensions including working conditions, compensation and benefits, communication and collaboration, managerial leadership, and career development. The overall satisfaction score was 4.097 out of 5. Based on the survey results, the Company subsequently formulated improvement and follow-up plans, which serve as an important basis for adjusting compensation and benefits and optimizing the work environment.	
(III) Does the Company provide employees with a safe and healthy work environment and provide employees with regular safety and health education?	✓		<p>The Company conducts annual health examinations for employees to provide and maintain a safe and healthy working environment.</p> <ol style="list-style-type: none"> 1. Regular health examinations Annual health examinations are provided to employees, covering basic health checks and examination items adjusted according to job-related risks, ensuring the health of employees. 2. On-site Services by Healthcare Professionals Certified occupational health professionals are engaged to provide regular on-site health consultations and risk assessments to enhance workplace health and safety. 3. Nursing (breastfeeding) room facilities 	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>In accordance with legal requirements, nursing rooms are set up to provide a comfortable, private, and safe space for breastfeeding, supporting a family-friendly environment for female employees of childbearing age.</p> <p>4. Environmental cleanliness and air quality management Office and public areas are regularly cleaned, with air-conditioning filters replaced and dehumidification and disinfection measures carried out periodically to maintain a healthy working environment.</p> <p>5. Complaint and reporting mechanism An anonymous complaint channel is available to handle any unlawful or inappropriate conduct in the workplace, including issues related to workplace harassment, work-related stress, and health concerns.</p>	
(IV) Has the Company established an effective career and ability development training program for employees?	✓		The Company encourages employees to pursue continuing education and develops talent through a wide range of internal and external general and professional training programs. Employees are offered a diverse array of courses covering areas such as job skills, ESG, legal affairs, corporate integrity, and human rights.	No significant difference.
(V) Does the Company comply with relevant laws and regulations and international standards on issues such as customer health and safety, customer privacy, marketing and labeling of products and services, and establish relevant consumer or customer rights protection policies and grievance procedures?	✓		<p>1. Product and marketing safety and labeling All products sold by the Company are labeled and marketed in accordance with relevant laws and regulations and original manufacturer specifications. The Company adheres to applicable advertising and labeling standards, refrains from any misleading promotional</p>	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>practices, and ensures that customers can make informed transaction decisions based on complete and accurate information.</p> <p>2. Customer privacy, information security, and complaint mechanisms</p> <p>With respect to customer privacy and information security, the Company operates in accordance with the Code of Practice on Sustainable Development and internal information security management regulations, strictly observing the requirements of the Personal Data Protection Act and other applicable laws. ISO 27001 was adopted in 2025.</p> <p>The Company has also established a dedicated contact point and complaint channel to receive and address customer inquiries and complaints relating to product quality, billing matters, or information security concerns. All such matters are handled, investigated, and resolved in accordance with established internal operational procedures, ensuring that customer rights and interests are appropriately protected and maintained.</p>	
(VI) Has the Company established a supplier management policy that requires suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor human rights, and the implementation status thereof?		✓	<p>The Company has not yet formally established a supplier management policy. Going forward, the Company will progressively strengthen the contractual terms with its major suppliers in response to practical needs and the nature of each business relationship, incorporating requirements related to corporate social responsibility and sustainability. Sustainability questionnaires have been distributed to major suppliers, achieving a</p>	<p>In the future, relevant regulations will be formulated depending on the actual situation.</p>

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			response coverage rate of 100%, with the aim of assessing their management practices in the areas of environmental protection, occupational safety and health, and labor rights. When the policy is formally implemented, suppliers will be required to comply with all relevant laws and regulations. Contractual clauses will be added to the effect that, should a supplier be found to have materially violated the Companys corporate social responsibility policy in a manner that causes significant environmental or social impact, the Company reserves the right to terminate or rescind the contract at any time and at its discretion, thereby safeguarding the sustainable development of the overall supply chain.	
V. Does the Company prepare a sustainability report or other reports that disclose the Companys non-financial information with reference to the international reporting standards or guidelines? Has the said report been verified or guaranteed by a third party?	✓		The Company issued its inaugural sustainability report (in Chinese) in August 2025, covering 2024 performance data, and plans to issue its second sustainability report in August 2026, available in both Chinese and English, to disclose the Companys non-financial information. The report is prepared with reference to internationally recognized standards and frameworks, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD), addressing the Companys governance structures, management policies, and performance across environmental, social, and corporate governance dimensions. As of the most recent reporting period, the sustainability report has not been submitted to a	No significant difference.

Promotion Items	Status of implementation			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			third-party assurance provider for a verification or assurance opinion. Going forward, the Company will assess the feasibility of obtaining third-party assurance in light of regulatory requirements, industry practices, and the Companys own development, with a view to further enhancing the reliability and credibility of its disclosures.	
<p>VI. If the Company has established its own sustainable development best-practice principles in accordance with the "Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies," please describe the current practices and any deviations from the Sustainable Development Best-Practice Principles: The Company has established a Code of Practice on Sustainable Development, which is disclosed on the Companys website; in its day-to-day operations, the Company also conducts itself in accordance with the provisions set forth therein.</p>				
<p>VII. Other important information helpful to understand the implementation of sustainable development: The relevant information of the Company will be disclosed on the Companys website.</p>				

Climate-Related Information of TWSE/TPEX Listed Company

1 Implementation of climate-related information

Item	Status of implementation
1. Describe the board of directors and managements oversight and governance of climate-related risks and opportunities.	<p>The Company closely monitors the risks and opportunities that climate change poses to its operations. With reference to the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company has integrated climate-related issues into its overall corporate governance and risk management mechanisms, and has established clearly delineated responsibilities to strengthen the oversight and management of climate-related risks and opportunities.</p> <p>The Board of Directors serves as the highest decision-making and oversight body for the management of climate-related risks and opportunities. It is responsible for approving climate-related policies, strategies, and medium- to long-term objectives, and for periodically reviewing the implementation and effectiveness of climate risk and opportunity management to ensure that climate-related issues are appropriately incorporated into the Companys operational and risk management considerations.</p> <p>The Board of Directors has established a Sustainable Development Committee thereunder. The current Sustainable Development Committee, appointed by the Board of Directors, comprises 5 directors, including</p>

	<p>3 independent directors and 2 non-independent directors. Authorized by the Board of Directors, the Committee reviews the identification findings, assessment methodologies, management strategies, and relevant metrics and targets pertaining to climate-related risks and opportunities, and regularly reports to the Board of Directors on climate change risks and opportunities and their management status, thereby serving as a basis for the Boards decision-making and oversight. The Sustainable Development Committee has established a Sustainable Development Promotion Team thereunder, which serves as the executive unit at the management level. The Team is responsible for consolidating the identification and assessment results of climate-related risks and opportunities from various functional units, and for planning and driving response and management measures, including the formulation and tracking of relevant metrics and targets. The Team regularly reports its implementation progress and performance to the Sustainable Development Committee, thereby forming a complete climate governance structure spanning from the Board of Directors and the Committee down to the management level.</p>																													
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<table border="1"> <thead> <tr> <th data-bbox="734 563 887 711">Risk category</th> <th data-bbox="891 563 1111 711">Specific risk factors</th> <th data-bbox="1115 563 1413 711">Impact on the Companys strategy, management, and finances</th> <th data-bbox="1417 563 1637 711">Impact dimension: revenue</th> <th data-bbox="1641 563 1883 711">Impact dimension: market share</th> <th data-bbox="1888 563 2107 711">Impact dimension: cost</th> </tr> </thead> <tbody> <tr> <td data-bbox="734 715 887 1082">Transition risks</td> <td data-bbox="891 715 1111 1082">Rising customer demand for low-carbon products</td> <td data-bbox="1115 715 1413 1082">Declining demand for traditional products necessitates accelerated development of low-carbon alternatives and operational strategy adjustments; failure to act risks loss of market share</td> <td data-bbox="1417 715 1637 1082">Declining demand for existing revenue streams and services constrains revenue growth</td> <td data-bbox="1641 715 1883 1082">Erosion of market share</td> <td data-bbox="1888 715 2107 1082">Increased costs associated with new product development and business transformation</td> </tr> <tr> <td data-bbox="734 1085 887 1342">Transition risks</td> <td data-bbox="891 1085 1111 1342">Growing consumer awareness of carbon reduction drives shifts in preferences</td> <td data-bbox="1115 1085 1413 1342">Changing consumer behavior requires reconfiguration of product mix and marketing strategies, resulting in higher operating costs.</td> <td data-bbox="1417 1085 1637 1342">Reduced revenue from high-carbon products</td> <td data-bbox="1641 1085 1883 1342">Erosion of market share</td> <td data-bbox="1888 1085 2107 1342">Increased marketing and innovation expenditures</td> </tr> <tr> <td data-bbox="734 1345 887 1481">Transition risks</td> <td data-bbox="891 1345 1111 1481">Escalating customer expectations regarding</td> <td data-bbox="1115 1345 1413 1481">Failure to comply with regulatory requirements and customers ESG</td> <td data-bbox="1417 1345 1637 1481">Loss of key customers and reduction in orders</td> <td data-bbox="1641 1345 1883 1481">Erosion of market share</td> <td data-bbox="1888 1345 2107 1481">Increased costs of regulatory compliance and management</td> </tr> </tbody> </table>						Risk category	Specific risk factors	Impact on the Companys strategy, management, and finances	Impact dimension: revenue	Impact dimension: market share	Impact dimension: cost	Transition risks	Rising customer demand for low-carbon products	Declining demand for traditional products necessitates accelerated development of low-carbon alternatives and operational strategy adjustments; failure to act risks loss of market share	Declining demand for existing revenue streams and services constrains revenue growth	Erosion of market share	Increased costs associated with new product development and business transformation	Transition risks	Growing consumer awareness of carbon reduction drives shifts in preferences	Changing consumer behavior requires reconfiguration of product mix and marketing strategies, resulting in higher operating costs.	Reduced revenue from high-carbon products	Erosion of market share	Increased marketing and innovation expenditures	Transition risks	Escalating customer expectations regarding	Failure to comply with regulatory requirements and customers ESG	Loss of key customers and reduction in orders	Erosion of market share	Increased costs of regulatory compliance and management
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		sustainability	standards risks loss of orders and business opportunities			
	Transition risks	Research, development, and introduction of low-carbon products	Meeting sustainability trends and regulatory requirements necessitates the development and introduction of low-carbon products to maintain competitiveness	Low-carbon products generate new revenue streams	Increased market share of represented products	Higher R&D expenditures and capital investment in equipment
	Physical risks	Extreme weather events (e.g., typhoons, floods)	Equipment damage or transportation disruptions would compromise operational continuity and supply capability	Short-term revenue decline	Delivery delays adversely affecting brand image and market share	Increased costs for repairs, insurance (where applicable), and business interruption
	Physical risks	Long-term climate change (e.g., extreme heat, drought)	necessitates adjustments to operations and facilities to adapt to shifting climate conditions, resulting in increased capital expenditure and operating costs that adversely affect earnings stability	Prolonged revenue growth may decelerate	Changes in market demand structure cause fluctuations in market share	Maintenance, equipment modifications, and operating costs continue to rise
3. Describe the financial impact of extreme weather events and transformative actions. Describe the financial impact of extreme weather events and transformative actions.	As a software reseller, the Company is not engaged in manufacturing or production operations; however, its business service delivery may nonetheless be disrupted by damage to office premises or interruptions to commuting and logistics. Potential financial impacts include increased expenditures for equipment restoration and business continuity, as well as revenue shortfalls attributable to project execution delays or disruptions to client services.					
4. Describe how climate risk identification, assessment, and management processes are	The Company maintains ongoing vigilance over climate-related risks and opportunities, integrating them into its overall risk management framework. Under the TCFD recommendations, the Sustainable Development Promotion Team works in regular coordination with functional units across the organization to identify,					

<p>integrated into the overall risk management system.</p>	<p>assess, and manage climate-related risks and opportunities. The process encompasses risk and opportunity identification, financial impact assessment, and response planning, all of which are incorporated into the Company's existing risk management mechanisms in accordance with the materiality principle.</p> <p>With respect to risk assessment, the Company conducts systematic evaluations of both physical risks — such as extreme weather events including drought and heavy rainfall — and transition risks, including regulatory changes, client requirements, and market shifts. These evaluations analyze the potential magnitude and likelihood of impact on operations and financial performance, thereby serving as the basis for risk prioritization and resource allocation.</p> <p>With respect to risk management, the relevant units are responsible for formulating and implementing specific response measures based on assessment results. Such measures include establishing emergency response and business continuity plans (BCPs), information equipment redundancy, and remote working mechanisms, with the aim of mitigating the operational disruptions caused by climate events and enhancing overall climate resilience. The aforementioned implementation and evaluation results of climate risk management will be reported periodically to the Sustainable Development Promotion Team and relevant decision-making units, and incorporated into the Company's overall risk management and corporate governance framework for ongoing monitoring and review.</p>
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>As a software distributor, the Company is not engaged in physical manufacturing activities; however, given that climate change and related transition risks may still affect operational continuity and financial performance, the Company has been progressively establishing scenario analysis mechanisms in accordance with the IFRS S2 implementation timeline. Going forward, the Company will draw on authoritative international scenarios and assumptions to assess, under varying emissions and policy scenarios, the potential impact on and resilience of its business model and finances with respect to factors such as extreme climate events, infrastructure disruptions, and fluctuations in energy and information and communications technology supply — serving as a basis for strengthening risk management and adaptation strategies.</p>
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>As a software distributor, the Company is not engaged in physical manufacturing activities; however, given that extreme climate events and low-carbon transition may affect operational continuity and the stability of information services, the Company has progressively planned and advanced climate-related transition management practices to mitigate the impact of physical and transition risks on its operations and finances.</p> <p>(1) Strengthening operational and site resilience</p> <p>The Company has established and continues to refine its Business Continuity Plan (BCP), incorporating mechanisms such as off-site backup, remote work arrangements, and distributed office locations to minimize disruptions to client services arising from extreme climate events that may render offices inaccessible or impede transportation.</p> <p>The Company has also reinforced backup and redundancy mechanisms for critical information systems and server equipment to reduce the risk of system downtime caused by power outages, flooding, or communication failures.</p> <p>(2) Energy use and carbon management</p> <p>The Company is progressively conducting inventories of electricity consumption at its office premises,</p>

	<p>evaluating the feasibility of introducing energy-efficient lighting and air conditioning systems, and reducing energy consumption through internal management measures such as temperature control settings and energy-saving awareness initiatives.</p> <p>In preparation for the future implementation of carbon fees and relevant climate regulations, the Company will progressively establish baseline carbon emission data to serve as the foundation for subsequently setting carbon reduction targets and evaluating the procurement of renewable energy or green electricity.</p> <p>(3) Supplier and partner management</p> <p>The Company plans to incorporate environmental and social responsibility clauses into contracts with major suppliers and outsourced service providers, requiring their compliance with environmental protection, occupational safety and health, and labor and human rights standards, while reserving the right to terminate or rescind contracts in the event of material violations.</p> <p>Subject to practical needs, the Company will conduct sustainability and climate-related questionnaire surveys among major suppliers as a reference for assessing their climate resilience and associated cooperation risks.</p> <p>(4) Organizational governance and capacity building</p> <p>Sustainability-related dedicated units will take the lead in coordinating climate-related matters, conducting periodic inventories of physical and transition risks, and reporting significant risks, corresponding measures, and resource requirements to management.</p> <p>The Company will continue to monitor international standards such as IFRS S2, as well as the latest regulations issued by domestic competent authorities, and will progressively build its governance, risk management, and disclosure capabilities in accordance with the applicable implementation timelines.</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>The Company has not yet formally implemented internal carbon pricing; however, it has commenced ongoing collection, research, and analysis of internal carbon pricing mechanisms and related practices both domestically and internationally, to serve as the foundation for formulating the Groups internal carbon pricing policy in the future. In alignment with the IFRS S2 implementation timeline, the Company will take into comprehensive consideration factors such as international carbon price levels, domestic carbon fee developments and related regulatory changes, industry characteristics, and the Companys carbon reduction targets, in order to deliberate on an appropriate internal carbon price level and scope of application. The Company will also evaluate the feasibility and financial implications of incorporating carbon costs into investment evaluation and operational decision-making processes. Following future implementation, the internal carbon price level will be subject to periodic review and adjustment.</p>
<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates</p>	<p>As a software distributor whose operations are primarily centered on office facilities and personnel services, the Companys greenhouse gas emissions consist mainly of indirect emissions from electricity consumption and employee commuting, and are therefore relatively limited in scale. Nonetheless, in alignment with domestic regulatory requirements and international trends, the Company has begun systematically inventorying the greenhouse gas emissions generated throughout its operations, prioritizing Scope 1 and Scope 2 emissions, with the scope and methodology for Scope 3 emissions to be assessed subsequently based on practical needs.</p>

<p>(RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>Looking ahead, the Company will integrate the climate-related disclosure requirements of IFRS S2 and the directives of competent authorities to deliberate on appropriate medium- and long-term climate management targets and indicators — including controls over electricity intensity per unit of revenue, improvements in energy efficiency at office facilities, and increases in the proportion of remote meetings and digitalized operations — while tracking implementation outcomes and improvement margins on an annual basis to serve as the foundation for continuous advancement in climate management.</p> <p>At present, the Company has not utilized carbon credits, Renewable Energy Certificates (RECs), or any other carbon offset instruments to achieve its carbon reduction targets. Should future assessments — conducted in light of operational scale and regulatory requirements — determine that the adoption of such instruments is warranted, the Company will carefully evaluate the legitimacy and credibility of offset credit sources, and will disclose in the relevant reports the quantity and origin of any offset credits or Renewable Energy Certificates utilized, thereby ensuring transparency of information and maintaining the trust of stakeholders.</p>
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).</p>	<p>(separately fill out in points 1-1 and 1-2 below).</p>

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

<p>Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.</p>		
<p>Data coverage: Taiwan parent company and China subsidiary</p>		
<p>Group greenhouse gas emissions</p>	<p>2024</p>	<p>2025</p>
<p>Scope 1 Emissions (metric tons CO₂e)</p>	<p>94.6518</p>	<p>32.2764</p>
<p>Scope 2 Emissions (metric tons CO₂e)</p>	<p>216.5691</p>	<p>212.5127</p>
<p>Total (A)</p>	<p>311.2209</p>	<p>244.7891</p>
<p>Group revenue (B)</p>	<p>1,541.91</p>	<p>1,695.51</p>
<p>Intensity (tons CO₂e/NTD million) (A)/(B)</p>	<p>0.20</p>	<p>0.14</p>

Note 1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies).

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

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

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (NT\$ 1 million) shall be disclosed.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

The Company and the subsidiaries included in the consolidated financial statements will commence greenhouse gas assurance in 2027 and 2028, respectively, in alignment with the sustainable development roadmap.

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that “Complete assurance information will be disclosed in the sustainability report.” If the Company does not prepare a sustainability report, it shall note that “Complete assurance information will be disclosed on the Market Observation Post System (MOPS),” and shall disclose the complete assurance information in the annual report of the following fiscal year.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

Base year: 2024

Data of base year:

	2024 (base year)	2025
Scope 1 (metric tons)	94.6518	32.2764
Scope 2 (metric tons)	216.5691	212.5127
Total (metric tons)	311.2209	244.7891
Revenue (NTD million)	1,541.91	1,695,51
Density	0.20	0.14
Whether the reduction target has been achieved	Base year	Yes

Reduction target: annual reduction of 1% in intensity

Strategies and concrete action plans:

- (1) Encouraging the reuse of office items to restore value to idle goods, extend product lifecycles, and minimize resource waste.
- (2) Promoting paperless operations and the recycling and reuse of paper to enhance management efficiency and substantially reduce paper consumption.
- (3) Electricity Conservation Measures: Setting office air conditioning temperatures between 25 and 26 degrees Celsius, performing regular maintenance on air conditioning equipment to ensure efficient operation, switching off office lighting during the daily lunch break (12:00–13:00), and powering down computer monitors at the end of each workday. These practices cultivate energy-saving habits among employees and contribute to the ongoing reduction of office energy consumption.
- (4) Leveraging Digital Tools: Promoting the use of video conferencing equipment to reduce business travel and commuting, thereby lowering greenhouse gas emissions while balancing employee flexibility with environmental benefits.
- (5) Progressively advancing the full digitization of internal company documents to reduce paper usage, enhance operational efficiency, and achieve a digital transformation in management.
- (6) Posting water conservation notices to remind users to develop the habit of turning off water immediately after use, effectively preventing the waste of water resources.

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations.

Note 2: The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. For example, under the order issued under Article 10, paragraph 2 of the Regulations, a company with capital of NT\$10 billion shall complete the inventory for its fiscal 2024 annual consolidated financial report in 2025, so the base year will be 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website.

(VII) Status of ethical corporate management, and deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the reasons therefor

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
<p>I. Establishment of ethical corporate management policies and plans</p> <p>(I) Has the Company formulated an ethical corporate management policy approved by the Board of Directors, and stated in its Articles of Incorporation and external documents, the policies and practices of ethical corporate management, and the commitment of the Board of Directors and senior management to actively implement the operating policies?</p> <p>(II) Whether the Company has established a mechanism to assess the risk of unethical behavior, regularly analyzes and evaluates the business activities with higher risk of unethical behavior within the business scope, and establishes prevention programs based on this, and at least covers the prevention measures under Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles"?</p> <p>(III) Does the Company have the procedures, behavior guidelines, disciplinary punishment and appeal systems clearly defined in the program to prevent dishonest conduct, and is the program regularly reviewed and amended?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" to govern the requirement for all employees to be ethical and impartial and to comply with government laws and regulations when carrying out the Companys business, which has been disclosed on the Companys official website and MOPS.</p> <p>(II) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct", which clearly stipulates how to prevent unethical behavior and publishes the information to employees.</p> <p>(III) In accordance with the "Procedures for Ethical Management and Guidelines for Conduct," the Company shall assess the legitimacy of the counterparty, the ethical management policy, and whether there is any record of unethical behavior before establishing a business relationship with others to ensure fair and transparent business practices that do not demand, offer, or accept bribes.</p>	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
<p>II. Implementation of ethical corporate management</p> <p>(I) Does the Company evaluate the ethical records of its trading counterparts, and specify the ethical conduct clauses in the contracts signed with its trading counterparts?</p> <p>(II) Has the Company set up a dedicated unit under the Board of Directors to promote ethical corporate management, and has it reported its ethical management policies and programs to prevent unethical conduct and supervision to the Board of Directors on a regular basis (at least once a year)?</p>	<p>✓</p> <p>✓</p>		<p>(I) The Company conducts business transactions in a transparent and fair manner in accordance with the provisions of the "Procedures for Ethical Management and Guidelines for Conduct." If any business transactions or cooperation partners are found to be unethical, the Company shall immediately cease business transactions with them, and classify them as the rejected counterparty.</p> <p>(II) To implement corporate integrity and sustainable development, the Company has, pursuant to a resolution of the Board of Directors, established the Sustainable Development Committee, which is responsible for formulating and overseeing the execution of corporate integrity policies and preventive programs. The Committee oversees the following matters and reports to the Board of Directors on a regular basis (at least once per year):</p> <ol style="list-style-type: none"> 1. Assisting in integrating integrity and ethical values into the Company's business strategy, and formulating anti-malfeasance measures to ensure corporate integrity in accordance with applicable laws and regulations. 2. Conducting periodic analysis and assessment of the risks of dishonest conduct within the scope of business operations, and, on that basis, developing programs to 	<p>No significant difference.</p>

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
			<p>prevent dishonest conduct, with each program incorporating relevant standard operating procedures and behavioral guidelines for work-related activities.</p> <p>3. Planning the Companys internal organizational structure, staffing, and responsibilities, and establishing mutual oversight and checks-and-balances mechanisms for business activities that carry higher risks of dishonest conduct within the scope of business operations.</p> <p>4. Promoting and coordinating advocacy and training on corporate integrity policies.</p> <p>5. Planning the whistleblowing system and ensuring its effective implementation.</p> <p>6. Assisting the Board of Directors and management in examining and evaluating whether the preventive measures established to implement corporate integrity are operating effectively, and periodically assessing compliance with relevant business processes and preparing reports thereon.</p> <p>Implementation of corporate integrity in 2025:</p> <p>1. The Companys advocacy unit periodically disseminates, through various meetings and internal announcements, the firm commitment of all personnel to compliance with corporate integrity standards, with a view to ensuring effective implementation.</p>	

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
(III) Does the Company establish policies to prevent conflicts of interest, provide appropriate channels of communication, and implement them?	✓		<p>An internal training session on the importance of corporate sustainability was conducted on December 8, 2025.</p> <p>An internal training session on the Code of Corporate Integrity and human rights policies was conducted on December 22, 2025.</p> <p>2. All employees of the Company have signed confidentiality undertakings, and awareness of the importance of corporate integrity has been actively promoted throughout the organization.</p> <p>(III) For matters related to conflicts of interest, the Company provides channels for whistleblowers. The Company's employees may report directly to the head of the department and they can also report directly to the head of human resources.</p>	No significant difference.
(IV) Whether the Company has established an effective accounting system and internal control system to implement ethical management, and has the internal audit unit formulated relevant audit plans based on the results of the assessment of the risk of unethical conduct, and audit the prevention of unethical conducts according to the program compliance, or appoint a CPA to perform the audit?	✓		(IV) The Company has established effective accounting and internal control systems. Internal auditors, in coordination with external auditors, conduct audits on a regular or ad-hoc basis and report to the Board of Directors. No violations of ethical business practices have been found in the audit results.	
(V) Does the Company organize internal and external training on ethical corporate management on a regular basis?	✓		(V) On December 22, 2025, the Company held a one-hour training and awareness session on corporate integrity and human rights.	

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
<p>III. Implementation of the Companys whistle -blowing system</p> <p>(I) Does the Company establish a specific whistle-blowing and reward system, establish a convenient channel for reporting, and assign appropriate dedicated personnel to handle the reported person?</p> <p>(II) Does the Company establish standard operating procedures for the investigation of reported matters, the follow-up measures to be taken after the investigation is completed, and the related confidentiality mechanism?</p> <p>(III) Does the Company take measures to protect the whistleblower from improper treatment due to the report?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct." Reports and complaints may be submitted through the Companys email, telephone, or written correspondence channels, and are received and handled by the administrative department.</p> <p>(II) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct," and adopted confidentiality measures to protect the identity of the whistleblower and the content of the report, to protect the rights and confidentiality of the whistleblower.</p> <p>(III) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" to protect whistleblowers from retaliation for reporting and to ensure that the rights and interests of relevant personnel are not damaged.</p>	No significant difference.
<p>IV. Strengthening information disclosure</p> <p>Does the Company disclose the content of its ethical corporate management principles and the effectiveness of its implementation on its website and the Market Observation Post System?</p>	✓		<p>The Companys website has a investors section. The disclosure of the Companys information is maintained by dedicated personnel. The relevant regulations are also uploaded to the Market Observation Post System and the Companys official website.</p>	No significant difference.

Evaluation Items	Status of Operation			Deviation and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary Description	
V. If the Company has established its own ethical corporate management best-practice principles in accordance with the "Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies," please describe the current practices and any deviations from the Best-Practice Principles: The Company has established the "Procedures for Ethical Management and Guidelines for Conduct", and there is no significant difference between the operation and the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies."				
VI. Other important information helpful to understand the Companys ethical corporate management operations (e.g., the Companys reviewing and amending of the Companys ethical corporate management best practice principles): On March 14, 2013, the Board of Directors approved the establishment of the "Ethical Corporate Management Best-Practice Principles" of the Company. On January 30, 2015, the Board of Directors amended the "Ethical Corporate Management Best-Practice Principles" and uploaded the Principles to the Companys website and Market Observation Post System (MOPS) for stakeholders/shareholders to better underst and the Companys ethical corporate management operations.				

(VIII) Other important information that is sufficient to enhance the understanding of the Companys corporate governance practices may be disclosed together:

1. The Company has established the "Procedures for Handling Material Inside Information" and the "Management Procedures for Prevention of Insider Trading". These procedures are used to handle the announcement of major events and the prevention of insider trading.
2. Information on corporate governance is available on the Companys website: "Investor Area" at <http://www.swtc.com>.
3. The continuing education and training related to corporate governance participated by the Companys managerial officers in 2025 are as follows:

Job Title	Name	Date of continuing education (start)	Date of continuing education (end)	Continuing education institution	Course name	Duration of continuing education
Chief Audit Officer	Cheng-Chung Chen	2025.11.12	2025.11.12	Computer Audit Association	Technology Risk Management Practices	6
		2025.12.19	2025.12.19	Securities and Futures Institute	Excel VBA Macro Application Seminar - Scope Handling	6

Financial Supervisor	Yue-Mei Chen	2025.08.21	2025.08.22	Accounting Research and Development Foundation	Continuing Education Course for Issuers, Securities Firms, and Stock Exchanges	12
Corporate Governance Officer	Tai-Yuan Hsu	2025.10.28	2025.10.28	Taiwan Corporate Governance Association	October 2025 Fubon Insurance — AI Applications and Corporate Governance Symposium	3
		2025.11.13	2025.11.13	Securities and Futures Institute	Directors, Supervisors, and Corporate Governance Supervisor Training Series — Shareholders Meeting, Management Control, and Equity Strategy	3
		2025.11.26	2025.11.26	Taiwan Institute for Sustainable Energy	2025 8th Global Corporate Sustainability Forum (GCSF) — PricewaterhouseCoopers Session: "Facing the Future: Reshaping Sustainable Resilience in an Era of Turbulence"	3
		2025.12.11	2025.12.11	Securities and Futures Institute	Directors, Supervisors, and Corporate Governance Supervisor Training Series — Dual-Axis Transformation for Strengthening Organizational Resilience: AI Governance and Sustainability Governance	3

(IX) Implementation of the internal control system:

1. Declaration of internal control:

Please refer to the Market Observation Post System > Single Company > Corporate Governance > Company Regulations/Internal Controls > Internal Control Statement Announcement Query (<https://mops.twse.com.tw/mops/#/web/t06sg20>)

2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

(X) Material resolutions of a shareholders meeting or a Board of Directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

1. A total of nine Board meetings were convened during the most recent year and up to the date of publication of the Annual Report. A summary of the major resolutions is as follows:

Date of meeting	Material resolution
5th meeting of the 9th term 2025.01.22	1. 2025.01.2 Proposal made by the Remuneration Committee.
6th meeting of the 9th term 2025.03.07	1. 2024 business report, parent company only financial statements and consolidated financial statements. 2. 2024 earnings distribution proposal. 3. Distribution of remuneration to employees and directors for 2024. 4. Statement of the internal control system as of 2024. 5. Evaluation of the independence of the Companys CPAs. 6. Partial amendments to some provisions of the Companys "Articles of Incorporation". 7. Amendments to some provisions of the "Corporate Governance Best Practice Principles" of the Company. 8. Setting of the date, time, venue and motion of the 2025 General Shareholders Meeting. 9. Establishment for accepting proposals from shareholders holding more than 1% of shares and the name list, location and period for accepting the nomination of director candidates
7th meeting of the 9th term 2025.05.06	1. Q1 2025 consolidated financial statements.
8th meeting of the 9th term 2025.08.04	1. Consolidated financial statements for Q2 2025 2. 2025.08.04 Proposal made by the Remuneration Committee. 3. Renewal of directors liability insurance policy. 4. Approved the Companys Operational Guidelines for Financial and Business Operations between Related Parties 5. Approved of the Companys 2024 Sustainability Report
9th meeting of the 9th term 2025.09.26	1. Acquisition of property located in the Neihu Technology Park, Jiuzong Section, Taipei City
10th meeting of the 9th term 2025.11.10	1. Consolidated financial statements for Q3 2025 2. Amendment to the Company“Procedures for Ethical Management and Guidelines for Conduct” 3. Amendment of certain articles of the Companys Sustainable Development Best-Practice Principles 4. Amendment of certain articles of the Companys Measures to Prevent Insider Trading 5. Established the Nomination Committee and adoption of the Nomination

	<p>Committee Organizational Regulations</p> <p>6. Established the Risk Management Committee and adoption of the Risk Management Committee Organizational Regulations</p>
11th meeting of the 9th term 2025.12.26	<p>1. 2026 internal audit plan.</p> <p>2. 2026 budget.</p> <p>3. Adoption of the Companys Risk Management Policy and Procedures</p> <p>4. Approved the Companys Plan for Enhancing Corporate Value</p> <p>5. Approved the amendment of certain articles of the Payroll Cycle procedures under the Companys internal control system</p>
12th meeting of the 9th term 2026.02.03	<p>1. 2026.02.03 Proposal made by the Remuneration Committee.</p>
13th meeting of the 9th term 2026.03.06	<p>1. 2025 business report, parent company only financial statements and consolidated financial statements.</p> <p>2. 2025 earnings distribution proposal.</p> <p>3. Distribution of remuneration to employees and directors for 2025</p> <p>4. Statement of the internal control system as of 2025</p> <p>5. Evaluation of the independence of the Companys CPAs.</p> <p>6. Setting of the date, time, venue and motion of the 2025 General Shareholders Meeting.</p> <p>7. Establishment for accepting proposals from shareholders holding more than 1% of shares and the name list, location and period for accepting the nomination of director candidates</p>

2. Material Resolutions of the Shareholders Meeting and Implementation

Date of meeting	Material resolution	Resolution Result	Status of implementation
2025 Shareholders Meeting on 2025.05.29	Ratified the 2024 business report and financial statements (including consolidated financial statements).	The motion was passed without objection after the chairperson consulted all the shareholders present.	Complied with the resolution result.
	Ratified the 2024 earnings distribution proposal.	The motion was passed without objection after the chairperson consulted all the shareholders present.	The ex-dividend date was set on June 23, 2025, and the dividends were fully distributed on July 8, 2025 as resolved by the shareholders meeting. (cash dividend of NTD 8 per share)
	Proposal to amend certain articles of the Companys Articles of Incorporation	The motion was passed without objection after the chairperson consulted all the shareholders present.	Having been duly implemented, the amendment was approved by the Ministry of Economic Affairs on June 13, 2025, and announced on the Market Observation Post System.

- (XI) Where, 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 the said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

IV. Information on professional fees of the Certified Public Accountants

- (I) The amount of audit and non-audit fees paid to the certified public accountant, to the accounting firm of the certified public accountant, and to any affiliated enterprise of the same, and the details of the non-audit services

Units: NTD thousands

Name of CPA Firm	Name of CPA	Audit period	Audit fees	Non-audit fees	Total	Note
PwC Taiwan	Hui-Tzu, Yang Sung-Tse Wang	2025.01.01 - 2025.12.31	2,330	0	2,330	None

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

- (II) When the Company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.
- (III) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

V. Replacement of CPAs: None.

VI. The Company's Chairman, President any managerial officer in charge of financial or accounting affairs at the accounting firm of the Company or its affiliates in the most recent year: None.

VII. Transfer of equity interests and/or pledge of equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent in the most recent year and up to the date of publication of the annual report

- (I) Directors, Supervisors, Managers, and Shareholders Holding More Than 10% of Shares — Changes in Share Transfers and Share Pledges: Please refer to the Market Observation Post System > Single Company > Share Changes / Securities Issuance > Directors, Supervisors, and Major Shareholders Shareholdings / Pledges / Transfers > Detailed Query on Directors and Supervisors Remaining Shareholdings.

(<https://mops.twse.com.tw/mops/#/web/stapap1>)

- (II) Information on directors, supervisors, managerial officers and shareholders holding more than 10% of the shares transferred to their related parties in the most recent year and up to the date of publication of the annual report: None.
- (III) Information on directors, supervisors, managerial officers and shareholders holding more than 10% of the shares pledged to related parties in the most recent year and up to the date of publication of the annual report: None.

VIII. Disclosure of relationships among the top ten Shareholders including spouses or relatives within the second degree of kinship of another

April 1, 2026; unit: shares

Name	Number of shares held		Shares held by spouse and underage children		Total shares held in the name of others		The names and relationships of the top ten shareholders who are related parties, spouses, or relatives within the second degree of kinship		Note
	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Name (or name)	Relationship	
Unisource Investment Co., Ltd. Representative: Tai-Yuan Hsu	7,114,607	25.22	0	0	0	0	Tai-Yuan Hsu Hui-Yu Sun Rui-Ting Hsu	The responsible person of the Company Spouse of the Companys responsible person Relative within the second degree of kinship to the person-in-charge of the Company	-
	2,367,753	8.39	1,572,770	5.58	0	0	Hui-Yu Sun Rui-Ting Hsu Unisource Investment Co., Ltd.	Spouse Relatives within 2nd degree of kinship The responsible person of the company	-
Li Hsing Investment Co., Ltd. Representative: Chien-Hsing Lee	3,496,456	12.39	0	0	0	0	Chien-Hsing Lee Li-Hsiang Wei Yun-Han Lee	The responsible person of the company Spouse of the Companys responsible person Relative within the second degree of kinship to the person-in-charge of the Company	-
	3,374,214	11.96	2,820,704	10.00	0	0	Li-Hsiang Wei Yun-Han Lee Li Hsing Investment Co., Ltd.	Spouse Relatives within 2nd degree of kinship The responsible person of the company	-
Chien-Hsing Lee	3,374,214	11.96	2,820,704	10.00	0	0	Li-Hsiang Wei Yun-Han Lee	Spouse Relatives within 2nd degree of	-

							Li Hsing Investment Co., Ltd.	kinship The responsible person of the company	
Li-Hsiang Wei	2,820,704	10.00	3,374,214	11.96	0	0	Chien-Hsing Lee Yun-Han Lee Li Hsing Investment Co., Ltd.	Spouse Relatives within 2nd degree of kinship Spouse of the companys responsible person	-
Tai-Yuan Hsu	2,367,753	8.39	1,572,770	5.58	0	0	Hui-Yu Sun Rui-Ting Hsu Unisource Investment Co., Ltd.	Spouse Relatives within 2nd degree of kinship The responsible person of the company	-
Hui-Yu Sun	1,572,770	5.58	2,367,753	8.39	0	0	Tai-Yuan Hsu Rui-Ting Hsu Unisource Investment Co., Ltd.	Spouse Relatives within 2nd degree of kinship Spouse of the companys responsible person	-
SENTRA INT. CO., LTD.	950,200	3.37	0	0	0	0	None	None	-
Representative: Ming-Hui Chen	0	0.00	0	0	0	0	None	None	-
Chih-Ming Hsieh	290,000	1.03	0	0	0	0	None	None	-
Yu-Long Hsiang	276,254	0.98	0	0	0	0	None	None	-
Yun-Han Lee	214,707	0.76	0	0	0	0	Chien-Hsing Lee Li-Hsiang Wei Li Hsing Investment Co., Ltd.	Relatives within 2nd degree of kinship Relatives within 2nd degree of kinship Relative within the second degree of kinship to the person-in-charge of the Company	-

IX. The number of shares held by the Company, its Directors, Supervisors, Managerial Officers, and the companies directly or indirectly controlled by the Company in the same investee, and its consolidated shareholding ratio

Unit: Thousand shares; %

December 31, 2025

Reinvested business (Note)	The Companys investment		Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlling Businesses		Comprehensive investment	
	Number of shares	Sharehold ing ratio	Number of shares	Sharehold ing ratio	Number of shares	Sharehold ing ratio
SolidWizard Technology Holding Co., Ltd.	1,000	100%	0	0	1,000	100%
UnitedWizard Technology Co., Ltd.	1,000	100%	0	0	1,000	100%
Shanghai UnitedWizard Technology International Trading Limited	Note	100%	0	0	Note	100%

Note: UnitedWizard Technology International Trading is a limited liability company.

The Companys long -term investment under equity method.

Three. Fundraising

I. Capital and shares

(I) Sources of capital stock

1. Types of shares

March 31, 2026; unit: shares

Types of shares	Authorized share capital			Note
	Outstanding shares	Unissued shares	Total	
Registered common stock	28,210,710	6,789,290	35,000,000	TWSE/TPEX-listed stocks

2. The formation of share capital

Unit: NTD thousand; thousand shares

Year/ month	Issue price	Authorized share capital		Paid-in capital stock		Note		
		Number of shares	Amount	Number of shares	Amount	Sources of capital stock	Shares paid by property other than cash	Others
2005.07	10	1,000	\$10,000	1,000	\$10,000	Share capital established in cash	-	Approved by Letter Fu- Jian-Shang-Zi No. 09410934210 dated July 07, 2005.
2008.03	10	6,000	\$60,000	6,000	\$60,000	Capital increase in cash NTD 50,000	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 09783382900 dated April 15, 2008.
2008.11	13	25,000	\$250,000	16,000	\$160,000	Capital increase in cash NTD 100,000	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 09792069400 dated December 11, 2008.
2009.07	10	25,000	\$250,000	17,840	\$178,400	Capitalization of earnings NTD 18,400	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 09887769210 dated August 21, 2009.
2010.09	10	25,000	\$250,000	19,624	\$196,240	Capitalization of earnings NTD 17,840	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 09987669800 dated September 16, 2010.
2010.12	17.3	25,000	\$250,000	21,171	\$211,710	Employee share warrants NTD 15,470	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 09990770900 on December 24, 2010.
2011.08	10	25,000	\$250,000	23,288	\$232,881	Capitalization of earnings NTD 21,171	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 10086827000 dated August 23, 2011.
2012.09	10	35,000	\$350,000	25,646	\$256,461	Capital increase in cash before listing on TPEX \$23,580	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 10187962320 dated October 15, 2012.
2018.09	10	35,000	\$350,000	28,211	\$282,107	Capitalization of earnings NTD 25,646	-	Approved by Letter Fu- Chan-Ye-Shang-Zi No. 10751702310 dated August 10, 2018.

3. Information related to the shelf registration: Not applicable.

(II) List of major shareholders: Names, shareholdings, and percentages of shareholders with a stake of 5% or more or those with the top ten shareholdings.

April 1, 2026; unit: shares

Name of major shareholder	Number of shares held	Shareholding ratio
Unisource Investment Co., Ltd.	7,114,607	25.22%
Li Hsing Investment Co., Ltd.	3,496,456	12.39%
Chien-Hsing Lee	3,374,214	11.96%
Li-Hsiang Wei	2,820,704	10.00%
Tai-Yuan Hsu	2,367,753	8.39%
Hui-Yu Sun	1,572,770	5.58%
SENTRA INT. CO., LTD.	950,200	3.37%
Chih-Ming Hsieh	290,000	1.03%
Yu-Long Hsiang	276,254	0.98%
Yun-Han Lee	214,707	0.76%

(III) The Companys dividend policy and implementation

1. Dividend policy stipulated in the Articles of Incorporation:

If the Company has a profit in the annual final account, it shall first pay tax and make up for accumulated losses, and then appropriate 10% as a surplus reserve, except when the legal reserve has reached the same amount as the Company's paid-in capital. In addition, the special reserve may be set aside or reversed depending on the Companys operational needs and laws and regulations. For the remaining undistributed earnings at the beginning of the same period, the board of directors will propose an earnings distribution plan and submit it to the shareholders meeting for resolution to distribute shareholders dividends.

The Companys dividend policy: The Companys dividend policy is based on the Company Act and the Companys Articles of Incorporation, and a sound financial structure as the principle. The Companys dividends are distributed in the form of stock dividends, cash dividends, or both. In principle, the distribution of cash dividends shall not be less than 20% of the distributable earnings. If there is any major capital expenditure plan in the future, the percentage of distribution of stock dividends may be increased with the approval of the shareholders meeting for up to the entire amount may be distributed in stock dividends.

2. Dividend distribution proposed at the shareholders meeting:

The 2025 earnings distribution proposal of the Company was passed by the Board of Directors on March 6, 2026 as follows:

SOLIDWIZARD TECHNOLOGY CO., LTD. Earnings Distribution Table 2025		
Unit: NTD		
Item	Amount	Note
Undistributed earnings at the beginning of the period	510,014,287	
Add: 2025 retained earnings adjustment	400,250	Actuarial gains and losses
Adjusted undistributed earnings	510,414,537	
Add: 2025 net profit after tax	379,801,388	
Less: Provision of legal reserve	-38,020,164	The amount directly recognized as undistributed earnings without going through the profit or loss item and 10% of net profit
Add(less): Reversal (provision) of special reserve	0	
Distributable earnings	852,195,761	
Distribution item		
Dividend to shareholders	0	
Bonus to shareholders	239,791,035	NTD 8.5 per share
Undistributed earnings at the end of the period	612,404,726	

3. Expected material changes in dividend policy: None.

(IV) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders meeting: None.

(V) Profit-sharing compensation of employees, directors, and supervisors:

1. The percentages or ranges with respect to the remuneration of employees, directors, and supervisors, as set forth in the Company's Articles of Incorporation:

If the Company makes a profit in the year, the Company shall allocate 1% to 10% of the profit as employee's remuneration, and no more than 1% as directors' remuneration. However, if the Company still has accumulated losses, it should first reserve an amount to offset losses.

No less than 10% of the aforementioned employee's remuneration should be set aside for distributing to non-executive employees. The recipients of the distribution of employees' remuneration in the preceding paragraph may include employees of subsidiaries.

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

According to the "Accounting Research and Development Foundation" Letter No. 052 "Accounting Treatment for Employee Bonuses and Directors' Compensation" on March 16, 2007, when the Company has a legal obligation or constructive obligation and the amount can

be reasonably estimated, it is recognized as an expense or liability. If there is any discrepancy between the actual distributed amount and the estimated amount after the shareholders meeting resolution, it will be treated as a change in accounting estimate.

3. Information on any approval by the board of directors of distribution of profit-sharing compensation:

- (1) Employees remuneration and directors/supervisors remuneration distributed in cash or shares:

Unit: NTD

Date of Board meeting	Cash bonus to employees	Employee stock bonus	Remuneration to directors and supervisors
2026.03.06	8,228,590	0	0

If there is any discrepancy between the estimated amount and the recognized expense, the discrepancy, cause and treatment shall be disclosed: None.

- (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: Not applicable.

4. The actual distribution of employee, director, and supervisor profit-sharing 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, director, or supervisor profit-sharing compensation; additionally the discrepancy, cause, and how it is treated:

- (1) Actual distribution of employees, directors and supervisors remuneration in 2025:

Item	NTD (in thousand)	Number of shares	Stock price (Note)
Remuneration to employees	5,934	-	Not applicable
Remuneration to directors and supervisors	0	-	Not applicable

- (2) If there is any discrepancy in remuneration to employees, directors, and supervisors, the amount, cause, and treatment of the discrepancy shall be stated: None.

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

II. Issuance of corporate bonds: None.

III. Preference shares: None.

IV. Overseas depository receipts: None.

V. Implementation of employee stock options: None.

VI. Issuance of restricted employee shares: None.

VII. Issuance of new shares for merger, acquisition or transfer of shares of other companies: None.

VIII. Implementation of the Plan for Utilization of Funds: None.

Four. Operational overview

I. Business contents

(I) Business scope

1. Main business contents

- (1) Manufacturing of software and hardware services.
- (2) System integration consulting services for the manufacturing industry.
- (3) Software and hardware education and training services for the manufacturing industry.

2. Distribution of main products

Unit: NTD thousands

Main product categories	2025	
	Consolidated operating revenue	Weight of business (%)
Information software and maintenance contract business	1,611,063	95.02
3D printing machine business	76,923	4.54
Certification services and others	7,523	0.44
Total	1,695,509	100.00

3. The Companys current products and services

The Company primarily provides the manufacturing industry with software and services related to R&D mechanical/electrical design, analysis and verification, 3D data graphics and product lifecycle management, manufacturing and processing, and digital twin technology, through the distribution and sale of products such as 3DEXPERIENCE, CAID, CAD, CAM, CAE, PDM, PLM, MOM, 3D printers, 3D scanners, co-robots, and 3D cameras, as well as technical applications, industrial consulting, and talent training. The Companys business covers the following:

4. Market

A. Commercial market

Industries including information and communications technology, semiconductors, machinery, optoelectronics, electronics, healthcare, energy, consumer products, mold manufacturing, transportation, design services, and other related sectors.

B. Education market

(A) Colleges and higher engineering departments of machinery, electromechanical engineering, electrical engineering, automation engineering, industrial engineering, industrial design, medical engineering, and art design, as well as national vocational training centers, cram schools, and so on.

(B) Software and hardware education and training certification and book publishing.

5. Services

A. Consulting-based maintenance service contract

(A) Training courses and seminars: SolidWizard digital academy, actual machine

operations, industry seminars.

(B) Engineering and consulting service team: Provide technical support services and consulting services in Taiwan and on both sides of the strait.

(C) Software update: Obtain software version update.

(D) Technical publications: Complete provision of professional technologies and new knowledge required by the industry.

B. Collaborative robot and 3D vision automation integration design and planning

C. 3D printing, 3D scanning reverse engineering, and inspection contract services

6. New products planned to be developed

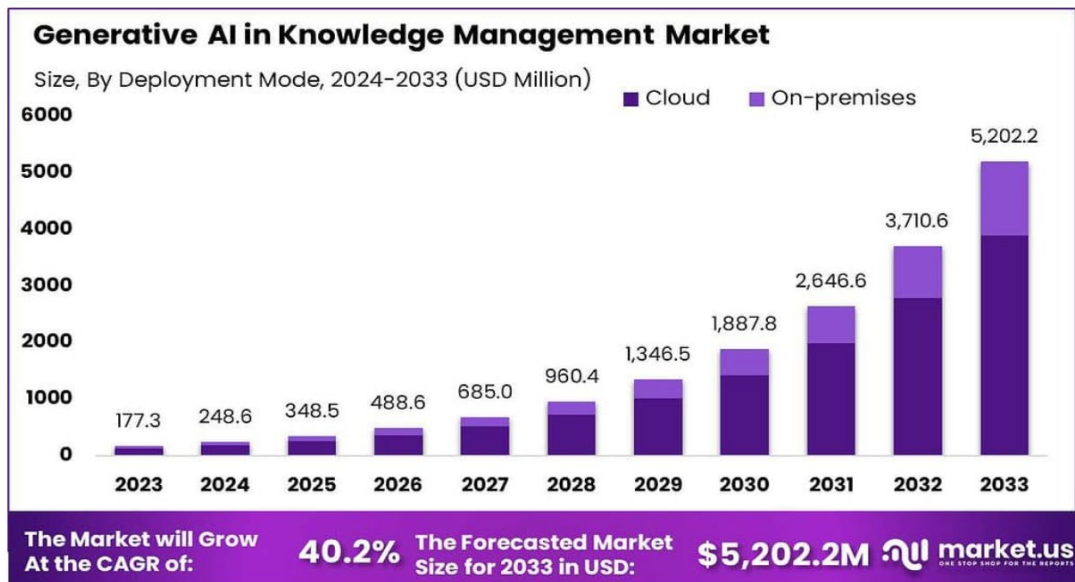
In SOLIDWORKS 2026, Dassault Systèmes has comprehensively integrated agentic artificial intelligence technology, with the aim of advancing the "Generative Economy" — empowering designers to break free from repetitive tasks and redirect their focus toward innovation. The initiative encompasses five key areas: (1) AURA: AI Virtual Assistant, (2) Intelligent Assembly and Automation, (3) AI-Driven Engineering Drawings and Details, (4) Intelligent Error Analysis and Resolution, and (5) Generative Design and Simulation (MODSIM).

(II) Industry overview

1. Current status and development of the industry

With the rapid maturation of artificial intelligence technology, Generative AI (GAI) has formally transitioned from its early exploratory phase into an era of enterprise-scale deployment. According to statistics compiled by market research institutions, the application market for generative AI in knowledge management continues to expand at an accelerated pace, with the compound annual growth rate (CAGR) projected to sustain high double-digit growth over the next decade. By leveraging generative AI for document generation, knowledge extraction, semantic search, and decision support, enterprises have achieved substantial gains in knowledge management efficiency while effectively converting tacit knowledge into actionable digital assets.

In recent years, the rapid advancement of multimodal AI and AI Agents technologies has propelled generative AI beyond its role as a content generation tool, positioning it as a core engine within enterprise operational workflows. Industries spanning high-tech manufacturing, financial services, and healthcare have widely adopted AI technologies to enhance decision-making quality, optimize operational efficiency, and accelerate the trajectory of digital transformation. In parallel, enterprise demand for data security, model governance, and localized deployment has grown correspondingly, driving the broader AI solutions market toward platformization and enterprise-grade application development.



※Source: Department of Statistics, Ministry of Economic Affairs

In the cloud application domain, the Software as a Service (SaaS) market has continued to grow steadily, progressively transitioning toward an "AI-native" paradigm. Global SaaS market size has surpassed USD 300 billion in recent years, and as AI capabilities — such as Copilot and automated decision support — become deeply integrated, product value has shifted from a tool-centric model to an "intelligent service-oriented" model. The priorities driving enterprise adoption of SaaS solutions have likewise evolved from straightforward system implementation to the integration of AI capabilities aimed at enhancing overall operational efficiency. The Company continues to deliver SaaS solutions that combine Generative AI (GAI) with the 3DEXPERIENCE cloud-based R&D and design collaboration platform, enabling clients to build data-driven digital operating models at their core.

III SaaS市場：市場規模最大並呈百家爭鳴之態



- SaaS為所有雲端服務中市場規模最大者，2020年市場規模達到2,452億美元，並保有21.7%的強勁成長率。
- 近7成的SaaS市場被歸類為「其它」，代表整體SaaS市場呈百家爭鳴之勢
- 目前由微軟、Salesforce、Google位居前三大龍頭廠商，其中以微軟成長速度最為可觀

資料來源：IDC，MIC整理，2022年3月
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MIC

In the field of intelligent manufacturing, industrial automation and robotics technology continue to advance at a rapid pace. According to data from the International Federation of Robotics (IFR), annual new installations of industrial robots worldwide have surpassed 600,000 units, underscoring the sustained growth in enterprise investment in automation and

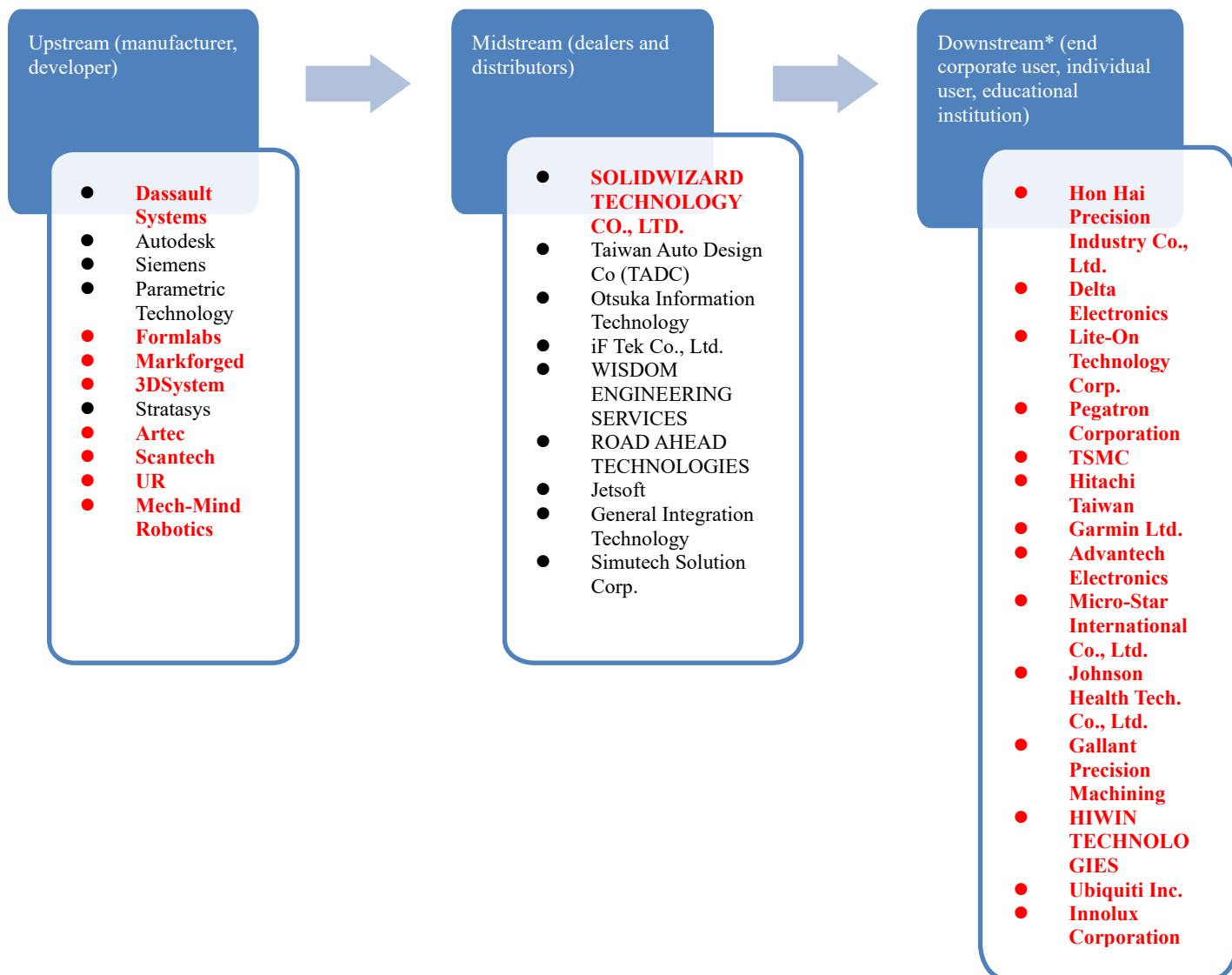
intelligent manufacturing. Beyond traditional automation applications, the integration of artificial intelligence and AI Vision technology has equipped robots with significantly enhanced perceptual and decision-making capabilities, progressively driving the evolution toward human-robot collaboration and the autonomous smart factory model. Furthermore, the convergence of Digital Twin technology with advanced manufacturing solutions — such as 3D printing and simulation analysis — has emerged as a critical enabler for high-tech manufacturers seeking to improve product development efficiency and optimize production processes. Through cyber-physical digital platforms, enterprises are able to conduct simulation verification and optimization at the product design stage, substantially compressing development timelines and reducing the cost of trial and error. The Company continues to devote resources to the promotion and application of collaborative robotics, 3D vision integration, automated system design, and digital twin and simulation analysis technologies, supporting clients in achieving their long-term development goals in smart manufacturing and unmanned factory operations.



※ Source: ITRI Industrial Economics and Knowledge Center

2. Interrelations between the up-stream, mid-stream, and down-stream of the industry

*Downstream: The customers marked in red color are customers of SOLIDWIZARD TECHNOLOGY CO., LTD..



3. Product development trends and competition

A. Product development trend

As digital technologies and artificial intelligence continue to advance, 3D CAD (computer-aided design) software has progressively evolved from a conventional design tool into an integrated digital R&D platform encompassing design, simulation, manufacturing, and collaboration, with broad applications across the manufacturing, architecture, engineering, automotive, and healthcare industries. The principal development trends in recent years are as follows:

(1) Cloud-based and SaaS Model:

3D CAD software has gradually transitioned from traditional on-premises deployment to cloud-based architectures and SaaS models. Cloud platforms enable organizations to conduct real-time cross-departmental and cross-regional collaboration while reducing IT operations and maintenance costs. In recent years, as enterprise demand for digital transformation has intensified, integrated cloud CAD and PLM platforms have emerged as the dominant development direction.

(2) Adoption of AI-driven design applications:

Artificial intelligence and machine learning technologies have been practically integrated into design workflows, encompassing capabilities such as generative design, automated modeling recommendations, design optimization, and error prediction, effectively enhancing design efficiency and product innovation capacity. AI is increasingly transitioning from a supplementary tool to an essential system supporting design decision-making.

(3) Simulation-driven design integration:

3D CAD has been deeply integrated with CAE simulation and analysis, enabling performance validation and optimization at the earliest stages of product development. Combined with Digital Twin technology, this integration supports full lifecycle management within virtual environments, reducing physical testing costs and enhancing development precision.

(4) Deep integration with additive manufacturing (3D printing):

As additive manufacturing technology matures, 3D CAD systems have strengthened support for Design for Additive Manufacturing (DfAM), allowing design models to interface directly with 3D printing processes. This shortens the time-to-manufacture cycle and enhances product customization capabilities.

(5) Expanding applications of immersive technologies (AR/VR):

Virtual Reality (VR) and Augmented Reality (AR) technologies have been progressively adopted in design review and client communication workflows, enabling designers to inspect and interact with models in immersive environments. This significantly improves the efficiency of design validation and the quality of stakeholder communication.

(6) Enhanced low-code customization and development capabilities:

With the advancement of Low-Code and No-Code tools, 3D CAD platforms are progressively offering greater customization flexibility, enabling enterprises to rapidly develop application modules tailored to their specific requirements, thereby lowering adoption barriers and accelerating implementation timelines.

(7) Sustainability-oriented design and ESG-driven development:

In response to the growing global emphasis on environmental sustainability, 3D CAD systems have progressively incorporated carbon footprint analysis, material optimization, and green design evaluation capabilities, assisting enterprises in

integrating ESG metrics at the product design stage to enhance both product competitiveness and regulatory compliance.

Conclusion: Overall, 3D CAD products have evolved from standalone design tools into comprehensive digital platforms that integrate AI, cloud computing, simulation analysis, and manufacturing processes. Advancing toward greater intelligence, collaboration, and platformization, 3D CAD has become the foundational infrastructure driving enterprises digital transformation and smart manufacturing initiatives.

B. Competition

SOLIDWORKS, a core 3D CAD solution under Dassault Systèmes, commands a commanding market share in the mechanical design and product development sector. Compared to its principal competitors — PTC, Autodesk, and Siemens — SOLIDWORKS not only leverages its established product strengths but has also actively integrated AI technologies in recent years to further sharpen its competitive edge. Its primary advantages are as follows:

(1) Intuitive usability combined with mature functionality:

Featuring an intuitive user interface alongside comprehensive parametric modeling capabilities, SOLIDWORKS enables engineers to achieve rapid proficiency while meeting the demands of complex design requirements.

(2) Comprehensive product development ecosystem:

By integrating CAE (Simulation), CAM, and PLM functionalities, SOLIDWORKS delivers an end-to-end solution spanning design, simulation, and manufacturing, effectively enhancing enterprise product development efficiency.

(3) AI-driven Virtual Companions:

In 2026, Dassault Systèmes formally introduced its "Virtual Companions" strategy, deeply integrating artificial intelligence into the 3DEXPERIENCE platform through three AI-powered virtual assistants designed to enhance enterprise R&D efficiency and decision-making quality:

AURA (Knowledge Orchestrator): Responsible for consolidating internal and external knowledge, requirements, and project information, AURA helps teams maintain information consistency and preserve decision context throughout complex product development processes.

LEO (Engineering Companion): Focused on engineering design and manufacturing challenges, LEO performs cross-disciplinary design generation, simulation analysis, and manufacturing validation, driving improvements in engineering efficiency and product quality.

MARIE (Scientific Companion): Equipped with capabilities spanning materials science, chemistry, and scientific research, MARIE supports enterprises in materials selection, scientific analysis, and innovative R&D exploration.

This AI architecture integrates Industry World Models, simulation and analysis, and generative AI, enabling the system not only to understand user intent but also to perform reasoning and cross-process collaboration — supporting the full product lifecycle from design and validation through to manufacturing.

(4) Cloud platform integration advantages:

Through the 3DEXPERIENCE platform, design data is migrated to the cloud and cross-departmental collaboration is enabled. Combined with AI capabilities, enterprises are empowered to build intelligent digital R&D environments.

(5) Broad industry applications and customer base:

With extensive adoption across the machinery, electronics, automotive, aerospace, and medical industries, the platform commands a high degree of market penetration and strong customer retention.

(6) Robust user community and technical support ecosystem:

A large global user community and comprehensive education and training resources enable enterprises to accelerate implementation and continuously deepen their application of the platform.

C. Analysis of the Company's business scale

SolidWizard Technology Co., Ltd. has established a comprehensive operational presence across Taiwan and mainland China, comprising 11 business locations in total, supported by a sales, marketing, and technical services team of nearly 400 professionals. With over 28 years of accumulated industry experience and a track record of successfully serving more than 10,000 corporate clients, SolidWizard stands as a leading 3D software and hardware integration consultancy in the Greater China region.

The Company's core competencies encompass 3D design software, simulation and analysis, digital manufacturing, and automation integration, enabling it to deliver end-to-end solutions spanning design, verification, and manufacturing. These capabilities position the Company as a strategic partner for enterprises seeking to advance their digital transformation and smart manufacturing initiatives. Underpinned by sustained enhancements in original equipment manufacturer technical support, partner resources, and its customer base, the Company has established a robust market expansion capability. Going forward, the Company will continue to deepen its presence in the Greater China market while actively extending its reach across the broader Asia-Pacific region, thereby strengthening the overall momentum of its operational growth.

(III) Technology and R&D overview

As industries evolve and advance, the global landscape over recent years has followed the emerging direction of Industry 4.0 through to the mainstream trend of the digital economy. This shift toward service-oriented business models has likewise catalyzed transformation within the software industry, driving a migration of the research and development paradigm from products to platforms and relocating application deployment from the desktop to the cloud. As cloud adoption accelerates, AI-powered applications will progressively permeate design application systems of all types. Regardless of the nature of product development, customers continue to require a robust learning ecosystem and a rich, diverse, and continuously updated suite of service offerings in order to facilitate the swift migration of design tools and the effective management of design data. The pursuit of digital transformation extends well beyond the product design stage, encompassing the full continuum through production and consumption.

Against this backdrop, the Company's technical development scope will expand from three core domains into the comprehensive application of AI: the integration of desktop design tools with smart manufacturing hardware and software products, cloud-based collaborative design platform application portfolios, and consultative product sales and services.

The comprehensive integration of desktop design tool integration smart manufacturing focuses on: traditional CAX product design, PDM/PLM data management, and 3D printing/scanning/advanced automation equipment data and process integration. In the past, software and hardware used in different fields have encountered obstacles in how to share data streams. If the horizontal data connection based on the platform concept and the vertical process control based on industry characteristics and standards can be managed at the same time, it will enable the use of the 3D model as the carrier incorporating design data throughout the entire R&D, design, and production process. From the perspective of Digital Twin product development, once 3D design becomes widely adopted, the next milestone will be engineering

analysis and validation simulation, making the democratization of CAE the core technological focus for companies seeking to upgrade their design capabilities. The systematic delivery of learning resources, training tools, and product knowledge bases—previously tailored to the needs of personnel at various levels—will increasingly shift toward AI-assisted and AI-agent-driven approaches, reducing talent development costs and helping enterprises weather the impacts of workforce turnover and labor shortages.

For the hardware part, 3D printing equipment processes and automated collaborative systems for direct manufacturing are used, especially in the application of collaborative robots. Integrated system providers provide the automation needs of production and manufacturing to reduce the costs and risks of personnel working in labor-intensive and high-pollution environments.

The cloud design platform application portfolio focuses on the transition of business models—shifting from single-product sales to subscription-based access across a diverse suite of tools. By leveraging the data integration capabilities of cloud platforms, tool types and access permissions are configured according to each user's role and responsibilities, while IT system administration is embedded as an integral component of the service offering. All current AI applications must likewise be built upon cloud-based services in order for enterprises to achieve genuine digital transformation. The subscription-driven services propelled by the platform economy will fundamentally reshape prevailing business models. Enabling users to transition seamlessly and imperceptibly to next-generation design systems represents a domain of extraordinary challenge—and equally extraordinary commercial opportunity.

The domain of consultative product sales and services places particular emphasis on a fundamental shift in core value proposition — moving away from discrete commodity transactions toward customer-centric service platforms. Customized product portfolios will vary according to distinct operational profiles and work typologies; consequently, in addressing client demand for tools spanning the full continuum from research and development through production management, it is essential to provide a database infrastructure capable of data collection and retention. This infrastructure serves as the foundation upon which enterprises may deploy AI technologies to preserve institutional production knowledge and facilitate the intelligent perpetuation of accumulated expertise. Clients will therefore increasingly prioritize intelligent, AI-enabled products and structured guidance programs that deliver substantive industry experience. The bundling of consultative interviews and advisory coaching as complementary offerings will represent the defining service value of subscription-based product lines — and will serve as the primary lever for enhancing overall product value.

Collaboration platforms and service systems for software products support the solutions in the aforementioned two fields of "application of product core technology" and " industrial application integration and research."

The following is a brief description of the development in various fields:

* Development of product core technology application fields

1. Establishment of digital 3D model carrier

Both digital design and digital manufacturing use a virtual 3D model as the data carrier. In order to make 3D design the basis of our product development platform, we have established a 3D design platform experience center, which includes two exhibition centers, software tools and hardware equipment. The software toolset is anchored by Dassault Systèmes 3DEXPERIENCE platform as its collaborative backbone, enabling design data to be consolidated within a PLM data platform. Complementing this foundation, individual application tools are deployed in accordance with specific functional requirements spanning the full product lifecycle — from concept design and mechatronics integration, through detailed design, verification and simulation, manufacturing, and quality assurance and inspection. By aligning these tools with the distinct roles of individual users, the platform establishes a collaborative environment that

transcends departmental, organizational, and even global boundaries.

Hardware equipment includes 3D scanning, 3D printing, and collaborative robot laboratories to help customers verify prototype products and create the validity and accuracy of manufacturing procedures; also, conduct 3D samples of OEM business and purchase desktop models CNC machine tools, laser cutting machines, sandblasting and coating equipment. Our experience, knowledge and achievements in OEM business such as 3D measurement, reproduction of physical products, rehabilitation of antiquities, digital archiving, and archiving will be reflected on customers. Tools and equipment evaluation, process analysis, and other preliminary tasks are required based on the needs of different customers in order to establish an effective manufacturing process. In addition to the above hardware integration, we can also provide collaborative robotic arms for safe production line automation to achieve the purpose of production automation.

2. Establishment and promotion of the 3DEXPERIENCE experience platform

Dassault Systèmes launched 3DEXPERIENCE Platform products globally in 2012 to build a new design system for the 21st century. By combining the development of design tools and social media, the service experience of Dassault in R&D, manufacturing, production and industry consulting is stored on the cloud platform for sharing and collaborative design based on the combination of roles and functions and linking the global resources. Therefore, we must build an experience center for digital clones to invite customers to experience the design environment of the new era and reduce the workload of system setup, data storage, and process management. 3D design, development, and manufacturing tools enable everything from installation, computing to storage to be solved by service. The promotion of digital design and manufacturing will be an important task for the establishment of this platform.

3. AI-assisted development of 3D design tools

Dassault Systèmes SOLIDWORKS 3D design platform is integrating artificial intelligence into the design process, transforming the tool from a conventional modeling application into an intelligent design platform. Where engineers once had to iterate through repeated modeling and testing cycles, AI now enables the automatic generation of design alternatives based on specified parameters, followed by analysis and optimization — shifting the design paradigm from operation-driven to decision-driven.

Within this framework, three existing AI tools — AURA, LEO, and MARIE — each play a distinct and critical role. AURA functions as a conversational assistant, supporting operational guidance and knowledge queries to lower the barrier to entry. LEO emphasizes generative design capabilities, autonomously proposing a range of innovative design alternatives. MARIE focuses on simulation and engineering validation, ensuring the feasibility of each design. Together, the three form an intelligent closed loop encompassing interaction, design, and verification. Looking ahead, the trajectory of development points toward AI design agents, where engineers need only articulate their requirements while AI autonomously completes the modeling, analysis, and optimization. Concurrently, through the integration of the 3DEXPERIENCE cloud platform and Digital Twin technology, designs will be capable of continuous refinement and evolution based on real-world data. Taken together, the AI advancements embedded in Dassault Systèmes SOLIDWORKS 3D design tools are driving a fundamental transformation—repositioning engineers from executors of design tasks to decision-makers in the design process—thereby enhancing design efficiency and strengthening industry competitiveness.

*Industrial application integration and research

1. AI-assisted custom application development

- (1) In the realm of 3D CAD product design and the advancement of design automation, SolidWizard addresses customers automation design needs through secondary

development of the SOLIDWORKS API, primarily utilizing Visual Studio. By leveraging AI-driven code generation trained on extensive datasets, the development of customized applications becomes significantly more accessible and widespread.

- (2) For the integration of ERP and PDM systems in manufacturing, one of the solutions is to assist customers in the two-way transfer of parts and materials in XML format through the API (Application Programming Interface) development tool provided by the SOLIDWORKS PDM system in order to improve the efficiency of computer-aided design tool extension.

2. Entire process improvement of design and manufacturing information

The key point of the improvement is the effective reuse of design data, and the task models are extracted from various existing data sources to achieve the ideal of rationalization and verification automation. The solution for accessing a single data source is the focus of information flow integration. In addition to the establishment of the platform, the Dassault DelmiaWorks product of the back-end manufacturing execution system (MES) also integrates production equipment information with enterprise resource planning (ERP) system to achieve the goal of real-time monitoring and control of time, material and cost.

3. Digital design supports smart manufacturing

Given the continued advancement of specialized smart machines in advanced manufacturing processes, the extended application of 3D design data can transcend the traditional manufacturing workflow through 2D engineering drawings. Whether it is 3D data generated from design software or 3D model scanning data digitized with tools, both can be used to directly manufacture samples or products through the process of 3D printing on 3D printers. When adopting Additive Manufacturing (AM), the specialized modeling approaches developed for 3D printing, such as Stereolithography (SLA) and Selective Laser Sintering (SLS), will follow the different printing methods of the machines to create corresponding Design for Additive Manufacturing (DfAM) guidelines. These design guidelines vary based on the production model, but since the digital data can be verified, analyzed, and virtually simulated, design-side problems can be directly resolved before manufacturing. This design concept is more rapid and practical than the process of generating 2D engineering drawings.

4. Automated production collaboration system

To effectively reduce manual errors and time-consuming in manufacturing processes and to maintain the quality of production, we have added the automated equipment product portfolio of the famous Danish Universal Robots (UR) to the existing 3D product design tools and 3D printed products. It can create an automated collaboration model in the factory in a very short time. Learning-based operation of robotic arms eliminates the need for complex programming. Through 3D design and printing, highly customized arm grippers and a variety of fixture and jig components can be produced, delivering flexible solutions for automated manufacturing equipment. The development of intelligent robotic arms hinges critically on AI-powered vision systems. Both the determination of target object pick-and-place orientation and the correction of force feedback will depend extensively on AI to achieve reliable performance.

5. R&D expenses in the most recent year and up to the publication date of this annual report

Unit: NTD thousands

Item \ Year	2025	As of March 31, 2026
R&D expenses (A)	116,039	26,132
Net operating revenue (B)	1,695,509	414,241
(A) / (B)	6.84%	6.31%

6. Technologies or products successfully developed in the most recent year and up to the publication date of the annual report

Since its establishment, the Company has participated in a number of cases of system integration and consulting services commissioned by customers. The cases in the past three years are listed as follows:

Year	Development Items	Customer Name	Content
2023	Data Queries and Citations	LEADWELL CNC MACHINES MFG.,CORP.	The system can query the data in the database (or ERP database) and reference the data in the PDM data card.
2023	PDM link WEB API	STAr Technologies Inc., KHS Musical Co., Ltd, Advantech Co., Ltd.	Start the WEB API link and send the Json code data to the web api link
2023	PDM BOM to Excel	Scientech Corporation, IEI Integration Corp., Advanced Energy Solution Holding Co., Ltd.	Export BOM in PDM to Excel file
2023	SolidWizard PDM Tools	CHYI DING TECHNOLOGIES CO., LTD.	Including tool modules such as process review, folder permission definition, user data import, BOM comparison, and folder variable replacement with file variables... (under development and testing)
2024	SOLIDWORKS Batch Save As Program	WUHE TECHNOLOGY CO.,Ltd., PACIFIC HOSPITAL SUPPLY CO., LTD., SHIN-YAIN INDUSTRIAL CO., LTD., DELTA ELECTRONICS, INC., AGIT GLOBAL INC., YOW CHERN CO., LTD., QNAP SYSTEMS, INC., FAIR OAKS PRECISION MACHINERY(F) CO., LTD., MAGURA ASIA LIMITED CO., Pou Chen Corporation	Batch Read and Write SOLIDWORKS Properties
2024	SOLIDWORKS Batch Title Block Replacement Program	KING SLIDE WORKS CO., LTD., DELTA ELECTRONICS, INC., EHOMA INDUSTRIAL CORPORATION, YOW CHERN CO., LTD.,	Batch Replacement of Drawing Sheet Formats

		TAIWAN PURITIC CORP., Kulicke and Soffa Hi-Tech co., Ltd., KYANG YHE DELICATE MACHINE CO., LTD.	
2024	SOLIDWORKS Batch Property Editing Program	YOUNGTEK ELECTRONICS CORPORATION, KING SLIDE WORKS CO., LTD, WUHE TECHNOLOGY CO.,Ltd., DELTA ELECTRONICS, INC., AUTOGRIP Machinery Company Ltd., FAIR OAKS PRECISION MACHINERY(F) CO., LTD., Pou Chen Corporation	Batch Save SOLIDWORKS Files as Intermediate File Formats Batch Split Model Configurations into Individual Part Files Batch Split Drawing Sheets into Individual Drawing Files
2025	Normalization of SWM customer specification data	Marketch International Corp., Test Research, Inc.	Processing specification sheets from different upstream customers that cannot be uniformly integrated into PDM/PLM system management requires front-end data cleansing and normalization operations.
2026	SWM configuration management program development	Kaieh Co., Ltd.	Vehicle manufacturers, during the early-stage rapid quotation phase, seek to quickly select vehicle frame specifications and optional configurations to reflect customer requirements.

(IV) Long-term and short-term business development plans

1. Short-term business development plan

A. Deepening cloud collaboration and AI application implementation:

Actively developing potential customer needs for 3DEXPERIENCE 3D design collaboration cloud platform and Generative Artificial Intelligence (GAI) solutions, including fields such as design, management, analysis, manufacturing, and

B. Expanding advanced multi-physics analysis and lifecycle management:

Providing advanced multi-physics simulation and analysis (CAE) covering structural, fluid, and electromagnetic domains, as well as product lifecycle management

(PLM) integration solutions, delivering precision services tailored to the advanced R&D requirements of the aerospace, semiconductor, and high-technology industries.

C. Integrating digital manufacturing and intelligent automation services:

Establishing a comprehensive service framework encompassing 3D printing, reverse engineering, precision inspection, 3D vision, and AI deep learning, enabling customers to achieve their goals in digital manufacturing and collaborative robotics automation.

D. Optimizing consultative maintenance services and R&D efficiency:

Through long-term maintenance contracts and program-based consultative coaching, continuously optimizing customers R&D design workflows and collaborative operational efficiency, thereby enhancing customer retention and the added value of services rendered.

2. Long-term business development plans

A. Strengthening talent assets and consultative sales capabilities:

Systematically cultivating talent across technical, marketing, sales, and operations management disciplines to comprehensively elevate professional consultative service capabilities, and to forge deep, long-term strategic partnerships with customers.

B. Expanding platform-based ecosystems and digital twin applications:

Accelerate the promotion of the 3DEXPERIENCE cloud ecosystem and deepen the deployment of SIMULIA (Abaqus/CST) advanced analysis, ENOVIA PLM, EXALEAD big data search, and digital twin platforms, thereby establishing a comprehensive digital solutions portfolio.

C. Expand into the Asia-Pacific market and extend reach into Southeast Asia:

Building on a solid foundation in the Taiwan and China markets, actively evaluate and pursue emerging markets in Southeast Asia and beyond, extending the Companys business reach and achieving cross-regional growth objectives.

D. Become the strategic leader in industrial digital transformation across Asia-Pacific:

With a vision to serve as the "consultative navigator" for 3D hardware and software integration in Asia-Pacific manufacturing, deliver strategic insights and technical execution capabilities on par with those of premier management consulting firms.

II. Overview of the market and sales

(I) Market analysis

1. Sales (supply) regions of major products (services)

Unit: NTD thousands

Region \ Year		2025	
		Consolidated sales	%
Domestic sales	Taiwan	1,535,633	90.57
	Mainland China	159,852	9.43
Export sales	Asia	24	0.00
	Americas	0	0.00
	Europe	0	0.00
	Others	0	0.00
Subtotal of export		24	0.00
Total		1,695,509	100.00

2. Best 3D design software

According to the report from G2.com, the worlds largest online software review website, SOLIDWORKS is ranked as the #1 global 3D professional-grade CAD software based on user ratings, demonstrating a strong competitive advantage in the market.

G2.com 全球最大線上軟體評價網站，為所有財富500強公司，和800萬使用者提供更聰明的軟體購買決策。

Best Software by Function / CAD and PLM Products

Best Software for 2023
View the winners

G2公布2023年度最佳CAD與PLM軟體的名單。經過全球使用者評論，由 **SOLIDWORKS** 獲得冠軍。

資料來源：<https://www.g2.com/best-software-companies/top-cad-and-plm>

SOLIDWORKS
View profile

SOLIDWORKS offers complete 3D software tools that let you create, simulate, publish, and manage your data. SOLIDWORKS products are easy to learn and use, and help you design products better.

Main Category
Mechanical Computer-aided Design (PCAD)

G2 Awards

SOLIDWORKS Best CAD and PLM Products 2023	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024
SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024
SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024	SOLIDWORKS Winter 2024

3. Competitive niche

The competitive advantages are described as follows:

- (1) Comprehensive 3D hardware and software integration with high-value consulting services:

The Company maintains a deep and diversified customer base spanning multiple industries, including information and communications technology, electronics, automation, healthcare, and education. Marquee clients include globally recognized enterprises such as Hon Hai Precision Industry Co., Ltd.,

Delta Electronics, Pegatron Corporation, Advantech Co., Ltd., Micro-Star International Co., Ltd., and Johnson Health Tech Co., Ltd., with extensive coverage across universities, colleges, and vocational education institutions. To date, the Company has accumulated a client base of over 11,000 across Taiwan and China, demonstrating strong market penetration and well-established brand trust.

- (2) Localized professional teams and technology centers spanning both sides of the Taiwan Strait:

The Company has established a comprehensive network of service locations and education and training centers across Taiwan — in Taipei, Hsinchu, Taichung, Tainan, and Kaohsiung — as well as in China, covering Shanghai, Dongguan, Ningbo, Suzhou, Xiamen, and Tianjin. These centers provide clients with fully localized services encompassing software and hardware implementation, technical support, and talent development.

- (3) A tightly integrated industrial collaboration ecosystem:

Through deep collaboration with research institutions and industry associations — including the Metal Industries Research & Development Centre, the Precision Machinery Research & Development Center, the Taiwan Association of Machinery Industry, the Taiwan Mold & Die Industry Association, the Electronic Connector Industry Association, and the Industrial Technology Research Institute — the Company has cultivated deep expertise across vertical industries, enabling it to accurately identify market trends and lead technological transformation.

4. Favorable and unfavorable factors for development prospects and countermeasures

- (1) Favorable factors

(A) Industry 4.0 transformation and the rise of agentic AI:

Global demand for digitalization and intelligent manufacturing continues to rise. The adoption of 3D collaborative platforms and Agentic AI is poised to substantially enhance efficiency in product development and production. The Company's integrated solutions effectively strengthen the international competitiveness of its clients, driving investment momentum in both software and hardware.

(B) Surging demand for consultative services:

Confronted with mounting pressure for industrial upgrading, enterprises are increasingly seeking tailored, made-to-order solutions. By conducting in-depth diagnostics of production processes, the Company delivers consultative services spanning R&D tool upgrades to professional capability enhancement, transforming what was once straightforward product sales into long-term strategic partnerships that generate tangible business value.

(C) Cross-strait synchronized service advantage:

With 11 business locations across Taiwan and mainland China, the Company offers a cross-border support model of "contract in one location, service in both" — providing Taiwanese-invested enterprises with immediate, multi-regional, and high-touch technical support that establishes a formidable competitive barrier in service delivery.

(2) Unfavorable factors and countermeasures

(A) Geopolitical risks and global inflationary pressures:

Ongoing regional conflicts — including those involving Russia-Ukraine, Israel-Hamas, and the United States-Israel-Iran — coupled with trade protectionism such as reciprocal tariff disputes, have intensified inflationary pressures and heightened uncertainty in the business environment, in turn affecting investment planning and capacity deployment across the manufacturing sector.

Responsive measures :

Actively promoting digital manufacturing solutions including 3DEXPERIENCE, SIMULIA, ENOVIA, Markforged, Formlabs, Universal Robots (UR), and MechMind to diversify the product portfolio and mitigate market risk. Concurrently reinforcing the renewal rate of Value Advantage Package (VAP) maintenance contracts to ensure a stable revenue stream.

(B) Intellectual property (IP) protection challenges:

Software piracy remains a significant threat to the industry, causing substantial losses to software vendors and the broader economy.

Responsive measures :

The Company continues to conduct copyright awareness education, emphasizing the importance of legitimate licensing for corporate social responsibility and R&D stability. Working in conjunction with vendors' legal teams and professional attorneys, the Company assists clients in achieving software compliance, thereby transforming risk into an opportunity for regulatory adherence.

(II) Important uses and manufacturing processes for the Company's main products.

1. Important uses of the main products

Category	Name of main product	Functional purpose	Market term
Design / Engineering	<ul style="list-style-type: none"> ● 3DEXPERIENCE Works ● 3DEXPERIENCE Cloud Offer ● SOLIDWORKS Desktop 3D design software ● DraftSight 2D design software ● SOLIDWORKS Electrical, electrical design software ● SOLIDWORKS PCB, circuit design software ● SOLIDWORKS Inspection, test report software ● SOLIDWORKS MBD, Model-Based 3D Drawings ● SOLIDWORKS Composer, technical document creation software 	<p>The SOLIDWORKS 3D design automation system is built on the Windows desktop and Dassault 3DEXPERIENCE cloud platform. The full product provides 3D solid model construction function, and covers mechatronics design, product manufacturing information (PMI), MBD 3D engineering drawings, quality inspection, and technical documentation of 2D/3D execution and animation generator. The comprehensive design tools meet the needs of the entire enterprise and can be integrated with the cloud platform to create a collaborative design environment without the constraints of time and space.</p>	CAID (Computer Aided Industrial Design), CAD (Computer Aided Design), Cloud Design, Technical Documentation
Simulation / Validation	<ul style="list-style-type: none"> ● 3DEXPERIENCE SIMULATION ● SOLIDWORKS Simulation Premium, high-level general-purpose finite element analysis software ● SOLIDWORKS Flow Simulation, Engineering Fluid Dynamics and Heat Flow Analysis Software ● SOLIDWORKS Plastics, plastic injection molding analysis software ● CST Electromagnetic Analysis ● Abacus Advanced Analysis System 	<p>The SIMULATION analysis and verification system built on the Windows desktop and Dassault 3DEXPERIENCE cloud platform can simulate the performance of products in real situations in advance, which has become an indispensable step in the pursuit of high quality. The analysis products of SolidWizard include powerful tools for design verification and optimization for designers and engineers. The analysis modules cover structure, motion, fluid, heat transfer, mold flow, high and low frequency current, electromagnetic field, and topological structure. Customers conduct various types of virtual tests.</p>	CAE (Computer Aided Analysis Software), MoldFlow (Mold Flow Analysis)
Manufacturing / Production	<ul style="list-style-type: none"> ● 3DEXPERIENCE DELMIA ● SOLIDWORKS CAM 2.5- 	<p>The manufacturing solutions built on the SOLIDWORKS desktop product line and the</p>	Manufacturing Execution System (MES),

	<ul style="list-style-type: none"> ● axis machining module ● CAMWorks, multi-axis machining and simulation software ● IMOLD, plastic mold design software ● Geomagic Design X & Control X ● Artec EVA/Spider/Micro II ● SCANOLOGY ● SIMSCAN/KSCAN-Magic/TrackScan ● Sharp/NimbleTrack 	<p>Dassault 3DEXPERIENCE cloud platform can not only generate machining paths for multi-axis CNC turning and milling machines, but also the application of DLEMIA WORKS in the manufacturing execution system (MES) to virtual simulation solutions are available for production scheduling, processing costs, and material requirements.</p> <p>For the part of 3D scanning, there are hardware and software to support forward design and reverse design modeling capabilities to meet the needs of inspection, comparison and modeling, and have equivalent requirements for non-contact and non-destructive quality inspection. This will be a huge benefit.</p>	Enterprise Resource Planning (ERP)
Intelligent Manufacturing	<ul style="list-style-type: none"> ● Markforged, Carbon Fiber Composite Printing Machine ● Markforged, metal forming machine ● Formlabs SLA laser curing printers ● Formlabs SLS laser sintering printers ● EOS GmbH SLS metal printers ● Universal Robot, collaborative robots ● On Robot, Gripper ● Mech-Mind AI, Visual Recognition 	<p>3D printing offers a wide range of smart production features for highly customized products. The high-end digital manufacturing of 3D printing can be used with lasers, photocuring, hot extrusion, and metal 3D printing machines. Quick proofing, 3D physical model printing, and creation of various conceptual models and functional testing parts in the early stage of R&D and design are fast and low in cost, saving huge costs for mold development.</p> <p>For tasks on the production line that are highly repetitive, environmental, and dangerous, robotic arms and dedicated grippers are used to save manpower and meet the standard of automated production.</p> <p>Collaborative robots need a 3D recognition system for the picking of materials and the</p>	3D scanning, 3D printing/RP (rapid prototyping system), RE (reverse engineering) Collaborative Robot

		unstacking and stacking of macarons. With AI learning, collaborative robots can be more intelligent, solving the spatial orientation discrimination problem of irregular workpieces.	
Data Management Management / Governance	<ul style="list-style-type: none"> ● 3DEXPERIENCE ENOVIA, Cloud PLM System ● SOLIDWORKS PDM, Enterprise Product Data Management ● SOLIDWORKS Manage, integrated management system ● DS Enovia Product Lifecycle Management System 	<p>The data and process management system built on the SOLIDWORKS desktop product line and Dassault 3DEXPERIENCE cloud platform provides the most suitable PDM/PLM solution to shorten the time to market and reduce production costs. With the collaborative operating system, enterprises can effectively control the product change process and implement product life cycle management.</p> <p>For the desktop system project management, BOM management, business process management, and work kanban, the integrated SOLIDWORKS Manage management system is used. DS Enovia is a professional system equipped with comprehensive lifecycle management capabilities. It primarily focuses on design collaboration at the R&D end and data unification at the manufacturing end, standardizing and correctly categorizing issues and resolution processes generated during production, and accumulating them through data report analysis to establish standardized problem-solving methods. It also integrates and connects with systems such as PLM, SOLIDWORKS design systems, ERP, and Mail to enhance real-time collaboration and production transparency, ensuring that design is effectively implemented in</p>	PDM (Product Data Management), Project Management, PLM (Product Lifecycle Management), ERP (Enterprise Resource Planning)

		<p>manufacturing, thereby achieving full-process integration from product design to production deployment.</p> <p>For different design data source data and Geometry data, text and Geometry data comparison can also be used to search the design big data to achieve the purpose of data reuse and sharing.</p>	
Collaboration / Platform	<ul style="list-style-type: none"> ● 3DEXPERIENCE PLATFORM ● 3DEXPERIENCE SOLIDWORKS OFFER ● 3DEXPERIENCE SIMULATION ● 3DEXPERIENCE GOVERNANCE OFFER 	<p>Dassault offers the information infrastructure, platform, and software required by customers as services to which customers can subscribe. Such an innovative business model can cross into the entire enterprise information flow, achieving horizontal integration and vertical linkage of data sources in a digital design environment using one single data source. 3DEXPERIENCE is a 3D design-based, data management-based application program (APPs) that adds simulation verification and manufacturing and provides customers with roles to subscribe. It not only breaks the restrictions of time and space, but also allows customers to focus on the design work, and the rest of the communication and data management are solved by the services provided.</p>	<p>IaaS (Infrastructure as a service), PaaS (platform as a service), SaaS (software as a service)</p>
Subscription Service, service for contract maintenance	<ul style="list-style-type: none"> ● SOLIDWORKS Subscription Service ● 3DEXPERIENCE Subscription 	<p>SOLIDWORKS provides cross-strait product maintenance service plans, the most convenient and immediate technical support, software upgrades, and abundant resource utilization. Enterprise R&D teams can fully focus on design without worries.</p>	<p>Subscription Service</p>
Consulting Project Services	<ul style="list-style-type: none"> ● Consulting Service, Project consulting service 	<p>SolidWorks has accumulated 23 years of successful</p>	<p>N/A</p>

	<ul style="list-style-type: none"> ● Customization Service, Customized system service 	counseling experience throughout various industries, with a professional engineering and technical team, providing project counseling and customized system introduction, and helping enterprises develop the best design solutions.	
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2. Production process of main products: The Company is an agent of a manufacturer, so this is not applicable.

(III) Supply of main raw materials

Name of main raw material	Major suppliers	Status of supply
Cloud 3D product design platform (Cloud Based CAD)	Dassault Systemes	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Computer-aided design software (CAD)	Dassault Systemes	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Computer-aided analysis software (CAE)	Dassault Systemes	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Computer-aided production software (CAM)	Dassault Systemes 、HCL Technologies	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Rapid prototyping system (RP)	Markforged UnionTech Formlabs EOS GmbH	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Reverse scanning system (RE)	Artec 、SCANTECH	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Collaborative robots	Universal Robot On Robot	Stable quality and supply of goods, long-term cooperation, and good supply situation.
Computer hardware and peripherals	HP 、Acer 、DELL 、Lenovo	Stable quality and supply of goods, long-term cooperation, and good supply situation.
AI Visual Recognition System	Mech-Mind	Stable quality and supply of goods, long-term cooperation, and good supply situation.

(IV) Names of customers representing more than 10% of total purchases (sales) and the amount of purchases (sale) and proportion to total purchases (sale) in any of the last 2 years, and explain the reasons for the changes

1. Information on suppliers that account for more than 10% of the Company's total purchase in either of the last two years

Unit: NTD thousand

Item	2024				2025				As of March 31, 2026			
	Name	Amount	Percentage to net purchase of the year (%)	Relationship with the issuer	Name	Amount	Percentage to net purchase of the year (%)	Relationship with the issuer	Name	Amount	Percentage to net purchase amount of the current year up to the previous quarter (%)	Relationship with the issuer
1	Dassault Systèmes	683,037	90.72	None	Dassault Systèmes	689,482	90.53	None	Dassault Systèmes	159,536	91.13	None
2	Universal Robots A/S	14,001	1.86	None	Teradyne Robotics	25,388	3.33	None	Teradyne Robotics	3,227	1.84	None
3	Formlabs Inc.	10,414	1.38	None	Formlabs Inc.	7,273	0.95	None	NXN Technology	2,100	1.20	None
4	MarkForged Inc	7,263	0.96	None	Geometric	6,225	0.82	None	SCANTECH (HANGZHOU)	2,097	1.20	None
5	Geometric	6,586	0.87	None	MarkForged	6,059	0.80	None	Hexagon Software Tec	1,589	0.91	None
6	Others	31,587	4.21	None	Others	27,192	3.57	None	Others	6,517	3.72	None
	Net purchase	752,888	100.00	-	Net purchase	761,619	100.00	-	Net purchase	175,066	100.00	-

The Company's revenue has grown year over year, resulting in a corresponding increase in procurement expenditures. The Company's principal procurement items consist of products distributed as authorized reseller for Dassault Systèmes SolidWorks computer graphics software, Teradyne Robotics A/S (MiR & UR) (formerly Universal Robots A/S, renamed pursuant to official notification), Formlabs Inc., and Markforged, Inc. industrial design machinery. As of the first quarter of 2026, the following two companies were newly added, each accounting for 1.2% of the market: NXN Technology Co., Ltd., a smart transformation consulting firm, and SCANTECH (HANGZHOU) Co., Ltd. which sells 3D scanners. Overall, there has been no significant change in the Company's suppliers in the past two years.

2. Information on customers to whom the Company's sales account for more than 10% of the Company's total sales in either of the last two years

Not applicable, as the proportion of sales to the top customer in 2024 and 2025 was 4.70% and 1.78%, respectively.

III. Overview of employees in the last two years

Unit: Number of people/Age/%

Year		2024	2025	As of March 31, 2026
Number of employees	Manager level and above	23	22	23
	General staff	323	315	309
	Total	346	337	332
Average age		37.95	38.60	39.65
Average years of service		5.26	5.76%	5.97
Education distribution ratio	Doctoral Degree	0.77%	0.76%	0.76%
	Masters Degree	19.23%	20.31%	18.56%
	Junior College	79.23%	78.16%	79.92%
	Senior high school	0.77%	0.77%	0.76%
	Total	100.00%	100.00%	100.00%

IV. Information on environmental protection expenditure

Any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the content of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: None.

V. Labor-management relations

- (I) Any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees rights and interests.

1. Employee benefits

In addition to allowing employees to enjoy labor and health insurance in accordance with government regulations, the Company has also added group insurance; in terms of employee benefits, the Company has an employee benefit fund that organizes various travels and dinner gatherings; and various welfare subsidies covering weddings, funerals, illness and child births. Furthermore, in order to encourage employees to participate in joint operations and improve company performance, an employee bonus and promotion system is implemented, and a comprehensive training program for employee career planning and professional skills has been developed to make employees more cohesive.

- (1) Five-day workweek.
- (2) Leave benefits exceeding the requirements of the Labor Standards Act.
- (3) Labor insurance, national health insurance, labor pension contributions, and employee group insurance.
- (4) Year-end bonus; gifts or cash allowances for the three major holidays.
- (5) Lactation room and training classroom facilities.
- (6) Birthday allowance; cash allowances for weddings, funerals, and other life events; childbirth allowance; club subsidies; hospitalization condolence payments.
- (7) Annual year-end banquet with lucky draw; annual employee health examinations; domestic and overseas travel subsidies; company dining events.
- (8) Travel expense reimbursement and mobile phone allowance provided based on business needs.

2. Employees continuing education and training

The Company actively encourages employees to participate in various training courses. Each department arranges appropriate internal training courses based on actual needs. It also arranges for employees to participate in external seminars as required by the professional courses of each functional area to enhance the knowledge and skills of employees. In 2025, the number of hours of education and training held in the year, the education and training expenses and the main training contents are as follows:

Item	Number of shifts	Total headcount	Total hours	Total expenses
1. Orientation for new recruits	11	112	896	24,800
2. Professional competency training	115	2,115	5,441.5	936,570
3. Managerial personnel training	7	30	351.5	440,435

4. Operation and management training	13	13	68.5	34,400
Total	137	2,270	8,160.5	1,436,205

3. Retirement system and its implementation

The Company has established employee pension regulations in accordance with the Labor Standards Act, which is applicable to employees of Taiwanese nationality. The Company implemented a new labor pension system on July 1, 2005. Employees who choose to apply the labor pension system under the "Labor Pension Act" make monthly contributions to the labor pension at no less than 6% of their salary. For the employees individual account with the Labor Insurance Bureau, the employees pension is paid according to the employees individual pension account and the amount of the accumulated income is withdrawn as a monthly pension or a one-time pension.

Retirement application eligibility: Governed by the Labor Pension Act and the Companys retirement regulations.

- (1) Employees of the Company who meet any of the following conditions may apply for voluntary retirement:
 - A. Having completed 15 or more years of service and having reached the age of 55.
 - B. Having completed 25 or more years of service.
- (2) Employees of the Company who meet any of the following conditions shall be subject to mandatory retirement:
 - A. Having reached the age of 65.
 - B. Having suffered loss of mental capacity or physical disability rendering the employee unable to perform his or her duties.

Retirement application procedures and benefits:

Employees who meet the above retirement eligibility conditions must submit a retirement application at least one month in advance and obtain approval before retirement procedures may be initiated. No employees processed retirement in 2025.

Pension system	New scheme
Applicable legal authority	Provisions of Labor Pension Act
Way of contribution	The Company contributes 6% of each employees insured salary to their individual pension account held with the Bureau of Labor Insurance.
Contribution amount	For the fiscal year 2025, total contributions amounted to NT\$12,379 thousand.
Pension applications	No employees applied for retirement during fiscal year 2025

4. Agreements between labor and management and various measures to protect the rights and interests of employees

The Company has a comprehensive management system that extends to entry-level employees. The labor-management relationship is harmonious and values employees opinions. Employees can communicate their opinions or make any suggestions through emails to maintain good labor-management relations.

5. Protection measures for the work environment and employees personal safety

Item	Content
Access control security	<ol style="list-style-type: none"> 1. A tight surveillance system is in place day and night. 2. The building has professional security personnel to control the access day and night. 3. Connected to the police security unit for alertness. There is a patrol box at the entrance for police officers to patrol on a regular basis.
Maintenance and inspection of various equipment	<ol style="list-style-type: none"> 1. In accordance with the Regulations Governing Public Safety Inspection, Certification and Declaration of Buildings, a professional company is commissioned to conduct public safety inspections every year. 2. In accordance with the Consumer Protection Act, fire inspections are carried out by external contractors every year.
Physiological and sanitation	<ol style="list-style-type: none"> 1. Health checkup: Annual health checkups are conducted for employees in accordance with the Occupational Safety and Health Act. 2. Hygienic working environment: Smoking is prohibited in the workplace, and the office environment is regularly cleaned and disinfected.
Mental health	<ol style="list-style-type: none"> 1. Gender equality: Sexual harassment prevention, menstruation leave, maternity leave, paternity leave, maternity checkup leave, and parental leave are established in accordance with the Gender Equality Act. 2. Internal learning and sharing: There is an employee sharing area in the Companys internal system, which includes information and activity sharing such as various rules and regulations, education and training materials, year-end dinners, and employee trips. 3. Communication of opinions: Departments in various locations hold gatherings from time to time, and the HR unit provides employees with an unobstructed channel for expressing opinions.
Insurance and medical condolences	<ol style="list-style-type: none"> 1. The Company has purchased labor insurance (including occupational hazard insurance) and health insurance in accordance with the law, and the Company has separately purchased group insurance for employees. 2. The Company pays hospitalization allowance to employees when they are hospitalized.
Measures for the Protection of Employees' Personal Safety, Health, and Working Environment and Their Implementation Status	<ol style="list-style-type: none"> 1. Regular health examinations Annual health examinations are provided to employees, covering basic health checks and examination items adjusted according to job-related risks, ensuring the health of employees. 2. On-site Services by Healthcare Professionals Certified occupational health professionals are engaged to provide regular on-site health consultations and risk

	<p>assessments to enhance workplace health and safety.</p> <p>3. Nursing (breastfeeding) room facilities In accordance with legal requirements, nursing rooms are set up to provide a comfortable, private, and safe space for breastfeeding, supporting a family-friendly environment for female employees of childbearing age.</p> <p>4. Environmental cleanliness and air quality management Office and public areas are regularly cleaned, with air-conditioning filters replaced and dehumidification and disinfection measures carried out periodically to maintain a healthy working environment.</p> <p>5. Complaint and reporting mechanism An anonymous complaint channel is available to handle any unlawful or inappropriate conduct in the workplace, including issues related to workplace harassment, work-related stress, and health concerns.</p>
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- (II) Losses suffered as a result of labor disputes in the most recent year and up to the date of publication of the annual report (including the violation of the Labor Standards Act as a result of labor inspections, the date of punishment, the reference number of the punishment, the violation of laws and regulations, the content of the violation, and the content of the punishment); and disclose the estimated amount that may be incurred at present and in the future and corresponding measures: None.

VI. Information and communication security management

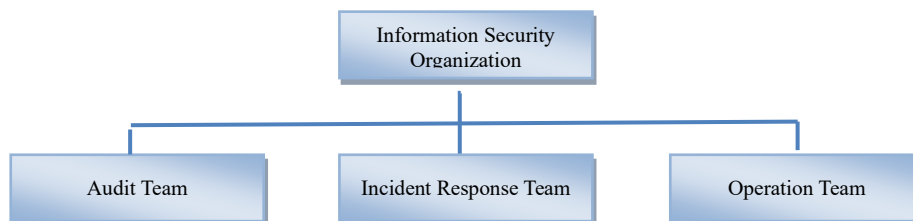
- (I) The Information and communication security risk management framework, information and communication security policies, concrete management programs, and investments in resources for information and communication security management.

Considering that information security is the basis for maintaining the safe operation of various services, the Company has established an internal control system - computer operation cycle to ensure the safety of personnel, data, information systems, equipment and networks, and has implemented internal control systems and maintain information security.

1. Information security policy

- A. Functions and responsibilities of the information processing department
- B. System development and program modification control
- C. Compilation and control of system documentation
- D. Program and data access control
- E. Data input/output control
- F. Data processing control
- G. Security control of files and equipment
- H. Control over the purchase, use, and maintenance of hardware and system software
- I. Control over the system recovery plan and testing procedure
- J. Control operation of cybersecurity inspection
- K. Management of public information reporting

2. Information security organizational structure



Team Name	Job Responsibilities
Audit Team	<ol style="list-style-type: none"> 1. Audit the implementation of information security management, and submit the audit report and related recommendations. 2. Unscheduled inspection of the effectiveness and safety of various control measures within the applicable scope of the information security management system. 3. Regularly review the current personal data/information security system, assess and plan risk control improvements or enhancement measures. 4. Strengthen internal consensus on implementation and supervise the effectiveness of internal implementation. 5. Review the process and adjust the superfluous steps or reduce the personnel or system privileges on the premise of reasonable operation to effectively reduce the related risks in the process.
Incident Response Team	<ol style="list-style-type: none"> 1. Development of operational-related information security policies and procedures. 2. Expansion, maintenance, monitoring, adjustment, backup and rescue of operating systems. 3. Hardware, systems and databases related to daily operations. 4. The information system control and authority are adjusted accordingly, and the risk control measures for information security and personal data protection are implemented. 5. Establish and implement an accident reporting mechanism for personal information/information security incidents. 6. Reporting and implementation of the relevant emergency response procedures according to the plan after the accident. 7. Planning, assessment and implementation of the business continuity plan.
Operation Team	<ol style="list-style-type: none"> 1. Planning, evaluation and drill of the business continuity plan. 2. Execution of emergency response procedures for the operation system. 3. Formulate contact information for stakeholders related to business continuity, continuous improvement and tracking, and implementation records.

3. Network management

All servers used in the system are located in the internal virtual network, protected by firewalls, and cannot be accessed directly from the external network due to isolation. Anti-virus software is installed on internal systems and personal computers to block malicious virus software in real time. Mail is hosted by FET, and has anti-drug and spam blocking services. They should regularly check the information security technology and service website, such as the National Information and Communication Security Council, to grasp the latest network security information and preventive measures.

4. System management

The computer system should have sufficient privilege management. New employees or privilege changes should have their privileges set in accordance with the computer cycle method. For resigned employees, the IT personnel should immediately lock, stop, or remove their accounts and privileges in accordance with the handling procedure to prevent unauthorized use.

5. Data access

The report exported from the departmental data output system shall show the basic letter header, name of person or unit who prints the report, date, and so on. The report shall be reviewed by an appropriate supervisor before distribution.

To prevent the leakage of personal data and company secrets, large amounts of data must be extracted in accordance with the computer operation cycle.

6. Continuous operation of the data system

To ensure the security of data, systems, equipment and network communications, a data backup mechanism has been established, including daily database backups, monthly NAS backups, quarterly off-site backups, and regular disaster recovery drills and tests.

7. The Company underwent a comprehensive audit and verification process conducted by the BSI assessment team in 2025, and successfully obtained ISO/IEC 27001:2022 certification on December 24, 2025.

Through internal review and assessment of its security regulations and procedures, the IT department has implemented the Companys internal control system - computer operation cycle in accordance with the operation to ensure the integrity and security of the Companys data. The risk assessment is still good, and there is neither significant adverse impact on the Companys information security due to major cyberattacks nor any risk of being unable to operate.

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

VII. Major contracts

Nature of the contract	Party concerned	Start and end dates of the contract	Main Content	Restrictive clauses
Agent contract	Dassault Systemes SolidWorks Corporation	2018.04 - present	Agent contract for SOLIDWORKS related products	The Companys procurement volume during the contract period must meet the minimum purchase quantity requirements. If the annual minimum procurement volume is not met, SolidWorks may notify 60 days in advance and terminate the cooperative relationship of both parties.
Agent contract	Geomertic Technologies Inc.	2011.03 - present	Agent contract of CAMWORKS related products	There is a minimum monthly purchase requirement.
Agent contract	3D Systems Inc.	2012.02 - present	Agent contract for 3D Systems related products	None
Agent contract	MarkForged Inc.	2016.12 - present	Agent contract for related products of MarkForged	None
Agent contract	Artec Group Inc.	2013.08 - present	Agent contract for related products of Artec	None
Agent contract	Teradyne Robotics A/S (MiR & UR)	2019.12 - present	Agent contract for UR-related products	None
Agent contract	Formlabs Inc.	2023.05 - present	Representation contract for Formlabs related products	None

Five. Review and Analysis of Financial Position and Financial Performance, and Risks

I. Review and analysis of the financial position (consolidated financial statements)

Unit: NTD thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	1,073,877	1,651,728	-577,851	-34.98
Non-current assets	1,045,739	283,676	762,063	268.64
Total assets	2,119,616	1,935,404	184,212	9.52
Current liabilities	415,560	385,741	29,819	7.73
Non-current liabilities	34,189	34,984	-795	-2.27
Total liabilities	449,749	420,725	29,024	6.9
Share capital	282,107	282,107	0	0
Retained earnings	1,247,623	1,093,107	154,516	14.14
Total equity	1,669,867	1,514,679	155,188	10.25

Analysis of changes in the percentages of increase or decrease: (If the change is more than 20% between the previous and subsequent periods, and the amount of change reaches NTD 5 million)

- (1) Current assets decreased by NT\$577,851 thousand from the prior period, primarily due to a reduction in cash and cash equivalents.
- (2) Non-current assets increased by NT\$762,063 thousand from the prior period, primarily due to an increase in property, plant and equipment.

Review and analysis of financial position (parent company only financial statement)

Unit: NTD thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	880,293	1,468,291	-587,998	-40.05
Financial assets measured at fair value through other comprehensive income - non-current	25,800	25,800	0	0
Long-term equity investment under equity method	166,190	156,763	9,427	6.01
Property, plant and equipment	982,968	223,736	759,232	339.34
Right-of-use assets	3,204	7,256	-4,052	-55.84
Other non-current assets	4,810	6,223	-1,413	-22.71
Total assets	2,082,090	1,897,732	184,358	9.71

Current liabilities	378,034	348,069	29,965	8.61
Non-current liabilities	34,189	34,984	-795	-2.27
Total liabilities	412,223	383,053	29,170	7.62
Share capital	282,107	282,107	0	0
Retained earnings	1,247,623	1,093,107	154,516	14.14
Total equity	1,669,867	1,514,679	155,188	10.25

Analysis of changes in the percentages of increase or decrease: (If the change is more than 20% between the previous and subsequent periods, and the amount of change reaches NTD 5 million)

- (1) Current assets decreased by NT\$587,997 thousand from the prior period, primarily due to a reduction in cash and cash equivalents.
- (2) Property, plant and equipment increased by NT\$759,232 thousand from the prior period, primarily due to the acquisition of land, buildings and structures.

II. Review and analysis of financial performance

(I) Comparative analysis of financial performance (consolidated financial statements)

Unit: NTD thousands; %

Item	Year		Increase (decrease) amount	Percentage of change (%)
	2025	2024		
Operating revenue	1,695,509	1,541,912	153,597	9.96
Operating cost	813,929	776,031	37,898	4.88
Gross operating profit	881,580	765,881	115,699	15.11
Operating expenses	444,576	420,409	24,167	5.75
Operating profit	437,004	345,472	91,532	26.49
Non-operating income and expenses	41,554	46,102	-4,548	-9.87
Net profit before tax	478,558	391,574	86,984	22.21
Income tax expense	98,757	81,074	17,684	21.81
Net income for the period	379,801	310,500	69,301	22.32
Other comprehensive income (net of tax) for the current period	1,073	4,997	-3,924	-78.53
Total comprehensive income for the period	380,874	315,497	65,377	20.72

Analysis of changes in the percentages of increase or decrease: (If the change is more than 20% between the previous and subsequent periods, and the amount of change reaches NTD 5 million)

- (1) Operating profit: The increase was primarily attributable to higher operating revenue and gross profit in 2025.

- (2) Net profit before tax: The increase was primarily attributable to higher operating profit in 2025.
- (3) Income tax expense: The increase was primarily attributable to higher net profit before tax in 2025.
- (4) Net income for the period: The increase was primarily attributable to higher net profit before tax in 2025.
- (5) Total comprehensive income for the period: The increase was primarily attributable to higher net income for the period in 2025.

Comparative analysis of financial performance (parent company only financial statements)

Unit: NTD thousands; %

Item \ Year	Year		Increase (decrease) amount	Percentage of change (%)
	2025	2024		
Operating revenue	1,536,950	1,377,918	159,032	11.54
Operating cost	724,997	689,099	35,898	5.21
Gross operating profit	811,953	688,819	123,134	17.88
Operating expenses	369,227	344,554	24,673	7.16
Operating profit	442,726	344,265	98,461	28.60
Non-operating income and expenses	33,080	45,774	-12,694	-27.73
Net profit before tax	475,806	390,039	85,767	21.99
Income tax expense	96,005	79,539	16,466	20.70
Net income for the period	379,801	310,500	69,301	22.32
Other comprehensive income (net of tax) for the current period	1,073	4,997	-3,924	-78.53
Total comprehensive income for the period	380,874	315,497	65,377	20.72

Analysis of changes in the percentages of increase or decrease: (If the change is more than 20% between the previous and subsequent periods, and the amount of change reaches NTD 5 million)

- (1) Increase in operating profit: The increase was primarily attributable to higher operating revenue and gross profit in 2025.
- (2) Non-operating income and expenses decreased: This is primarily due to a decrease in other income and the share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method.
- (3) Increase in net profit before tax: The increase was primarily attributable to higher operating profit in 2025.
- (4) Income tax expense: The increase was primarily attributable to higher net profit before tax in 2025.
- (5) Net income for the period: The increase was primarily attributable to higher net profit before tax in 2025.

(6) Total comprehensive income for the period: The increase was primarily attributable to higher net income for the period in 2025.

(II) Expected sales volume and basis thereof, potential impact on the Company's future financial and business operations, and response plans

The Company expects to continue to promote and sell 3D CAD/CAID/CAE/CAM/PDM/RE software for manufacturing industries and provide technical support in the next year. By obtaining the sole agent license, it can secure and drive the future annual revenue growth. At the same time, with the in-depth and value-added software technical services established by the Company with our customers for many years, it will also expand the Company's revenue sources and technology value. Continuous growth of the Company's sales of 3D graphics software is expected for the coming year.

III. Review and analysis of cash flow

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

Unit: NTD thousands

Item	Cash inflow (outflow)		Increase (decrease) change	
	2024	2025	Amount	%
Operating activities	338,517	461,218	122,701	36.25
Investment activities	(1,896)	(768,954)	767,058	40,456.65
Financing activities	(230,992)	(230,788)	(204)	(0.09)
Analysis of changes in the percentage of increase or decrease:				
(1) Net cash inflows from operating activities increased by NT\$122,701 thousand, primarily attributable to an increase in net profit before tax.				
(2) Net cash outflows from investing activities increased by NT\$767,058 thousand, primarily attributable to the acquisition of an office building.				

(II) Improvement plan for insufficient liquidity: As the Company's business is at the profit-making stage, there is no risk of insufficient liquidity and no shortage of cash.

(III) Cash flow analysis for the coming year (2026)

Unit: NTD thousands

Cash balance at the beginning of period	Net cash flow from operating activities for the year	Annual cash inflows (outflows)	Cash surplus (deficit) amount	Remedies for cash shortage	
				Investment plan	Financial planning
478,474	345,558	(338,027)	486,005	-	-

1. Cash flow analysis for the coming year

The Company expects that the operating activities in the coming year will generate positive cash flow, which is mainly due to operating revenue.

2. Remedies for expected cash shortage and liquidity analysis: None.

IV. The impact of material capital expenditures in the most recent year on financial operations: None.

V. The policy on investment in the most recent the main reason for profit or loss, improvement plan, and investment plan for the coming year

(I) Reinvestment policy

The Company's management policy for the investees is based on the "Investment Cycle", "Procedures for Handling Acquisition and Disposal of Assets" and "Regulations for Supervision and Management of Subsidiaries" of the internal control system to regulate various operations of the investees. The investee is required to provide financial statements and analysis reports on a regular basis, as well as the operational and financial reports, so that the Company can fully control its operations. The Company also assigns finance and audit personnel to visit the subsidiaries for actual operations and operational status from time to time, to sample the implementation of internal control operations, and to report to the parent company for management.

(II) Profit or loss from reinvestment

As of December 31, 2025; Unit: NTD thousands

Reinvested business	Investment cost	Main reason for profit or loss			Improvement plan
		Current profit and loss	Investment gains recognized in current period	Description	
SOLIDWIZARD TECHNOLOGY HOLDING CO., LTD	30,947	8,586	8,586	Investment gains	-
UNITEDWIZARD TECHNOLOGY CO.,LTD	30,945	8,585	(Note)	Investment gains	-
UnitedWizard Technology International Trading Co., Ltd.	30,886	8,585	8,585	Operating profit	-

- (1) SolidWizard Technology Holding Co.,Ltd.: for investment interest in UnitedWizard Technology Co.,Ltd..
- (2) UnitedWizard Technology Co., Ltd.: The investment interest is in Shanghai UnitedWizard Technology International Trading Limited in Mainland China.
- (3) Shanghai UnitedWizard Technology International Trading Limited: Shanghai UnitedWizard was established in 2009.

(Note) The profit and loss recognized in the current period is omitted according to the regulations.

(III) Investment plan for the next year: The Company's investment plan for the next year will be carefully evaluated according to the Company's future development needs, and the investment plan will be implemented in accordance with relevant regulations.

VI. Analysis and assessment of risk matters in the most recent year and up to the publication date of this annual report

- (I) Impacts of changes in interest rates, exchange rates and inflation on the Company's profit and loss, and future countermeasures:

1. Changes in interest rates:

Unit: NTD thousands

Item \ Year	2024	2025	As of March 31, 2026
Interest revenue	9,330	10,115	278
Interest expense	134	85	12
Net operating revenue	1,541,912	1,695,509	414,241
(interest expense - interest income)/ Net operating income	(0.60%)	(0.59%)	(0.06%)

Policies and countermeasures:

The Company has a sound financial structure and adheres to the principle of conservative and prudent use of funds. To ensure safety and reasonable income, short-term idle funds are deposited in financial institutions with good credit ratings to reduce the risk of interest rate changes.

The Company has cooperated with banks for a long time to maintain a good relationship and obtain better interest rate conditions. In addition, the Company's interest income is higher than the interest expense, so the impact of interest rate changes on the Company's profit is limited.

The Company will continue to monitor the trend of interest rate changes, maintain a certain level of income and reduce the impact of interest rate changes while maintaining safety and liquidity.

2. Changes in exchange rates:

Unit: NTD thousands

Item \ Year	2024	2025	As of March 31, 2026
Net foreign exchange gains (losses)	1,619	(1,181)	222
Net operating revenue	1,541,912	1,695,509	414,241
Net foreign exchange gains (losses)/Net operating revenue	0.10%	(0.07)%	0.05%

Policies and countermeasures:

The Company's products are mainly sold in Taiwan, and the accounts receivable are mainly denominated in NTD; the direct imports from abroad are mainly the Americas, and the accounts payable are mainly denominated in US dollars.

To reduce the exchange rate risk, the specific measures taken by the Company are as follows:

- A. Maintain a close and unobstructed communication channel with the bank, collect exchange rate change information at any time, fully grasp the exchange rate trend, adjust foreign currency positions in a timely manner in order to avoid exchange rate risks and reduce the adverse impact of exchange rate changes on the Company's income.
- B. The exchange rate factor is considered in the sales quotation to ensure the reasonable profit of the Company.

3. The impact of inflation on the Company's income and future countermeasures:

The Company's past profit and loss has not been significantly affected by inflation, and the impact on the Company's profit and loss in the future is expected to be limited. The Company maintains close and good interaction with suppliers and customers, pays attention to changes in

market prices at all times, and adjusts purchase and sales prices appropriately to reduce the impact of inflationary changes.

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

1. Engaging in high-risk and highly leveraged investments

Based on the principle of stability and a pragmatic business philosophy, other than focusing on long-term investments in the Company's related businesses, the Company has not engaged in any high-risk and highly leveraged investments.

2. Lending of funds to others and endorsements/guarantees for others

The Company has established the "Procedures for Loaning of Funds to Others" and the "Procedures for Endorsements and Guarantees" which were approved by the shareholders meeting. All transactions are conducted in accordance with the relevant regulations. The Company has so far neither loaned funds to others nor endorsed/guaranteed for others.

3. Derivative transactions: The Company does not engage in derivative transactions.

(III) Future R&D plans and expected R&D expenses

The Company's future product development and design direction

Product technology category	Technology integration and development direction
Product design database and ERP system integration	Use C# to exchange product data in the product design database and ERP system. Start with the correlation analysis of the bill of materials combined with version management, then establish a data exchange platform, and finally achieve data exchange and cross-platform process management goals.
Cloud CAD design system product line introduction	The rise of cloud products will gradually change the design environment. At present, the solutions for CAD systems on the cloud have matured. They are different from desktop systems. By accommodating the promotion of a cloud design platform, their sales will be made through the Pay on Demand cloud design system that is to be established. It includes industrial design, mechanism design, and analysis and verification applications, on the 3D Experience Platform.
Establishment of AI-assisted design tools	As engineering design progressively advances toward intelligent automation, DS SOLIDWORKS is deeply integrating artificial intelligence into the design workflow, transforming the platform from a conventional modeling tool into an intelligent design environment capable of supporting ideation, decision-making, and optimization. This transformation represents not merely an enhancement of isolated features, but a comprehensive initiative organized around three strategic directions: design automation, engineering decision support, and knowledge integration. Where engineers once had to construct models incrementally through iterative testing and revision, AI now enables the automatic generation of multiple design alternatives upon the input of parameters and conditions, while further facilitating performance prediction and optimization analysis — shifting the

	design process from an operation-driven paradigm to a strategy-driven one.
Product data management graphic user interface design	Incorporate the graphical interface into Product Data Management to develop visual operations for file management within the Windows operating system, including 2D document preview, interactive 3D documents, graphical document workflows and status dashboards, and add human-machine interfaces increasing affinity for digital management
Processing automation error debugging design	Extend the Design Criteria, define a variety of processing rules with the features provided by the CAD solid model, and compare the processing limit specifications according to the size and the shape of the form, to find out problems before manufacturing, so that design changes can be made in advance, and reduce actual processing errors and costs.
Product Reverse Engineering and OEM	Currently, various 3D printers are used to print OEM products commissioned by customers, and 3D scanning measurement methods can be provided for product testing. By combining the two technologies of scanning and printing, we have also developed a standard humanoid figure production process to provide new options for the cultural and creative industries through innovation.
Automated collaborative robot planning	The robotic arm from the Danish company Universal Robots is used together with the gripper provided by On Robot and other professional suppliers for the collaboration part of the factory production automation. The goal is to integrate robotic arms with the machine sensing and control equipment on the production line to achieve the goal of automation instead of manual labor.

The Company expects to maintain a 15% growth in R&D expenses in the coming year, and will adjust the amount and schedule in a timely manner based on the initial product development results and market demand.

- (IV) Effect on the companys financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:

In addition to operating in accordance with relevant domestic and foreign laws and regulations, the Company always pays attention to the development trends of domestic and foreign policies and changes in laws and regulations in order to fully grasp and respond to changes in the market environment. Evaluations for the recent year show that there is no significant impact on the Companys financial operations.

- (V) Effect on the companys financial operations of developments in science and technology (including information and communication risks) as well as industrial change, and measures to be taken in response:

The Company continuously strengthens and improves its engineering capabilities to maintain market competitiveness, and always pays attention to the technological changes related to the industry in which it operates, evaluates its impact on the Companys operations, and makes corresponding adjustments to strengthen and ensure the Companys business development and financial position.

- (VI) Effect on the companys crisis management of changes in the companys corporate image, and

measures to be taken in response:

Since its inception, the Company has been actively strengthening internal management and improving service quality management capabilities to establish the Companys image, comply with relevant laws and regulations, and further increase customers trust in the Company. As of now, there has been no occurrence of events that affects the corporate image.

- (VII) Expected benefits and possible risks of mergers and acquisitions, and countermeasures: The Company currently has no plans for mergers and acquisitions.
- (VIII) Expected benefits and possible risks associated with any plant expansion, and corresponding measures being or to be taken: None.
- (IX) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:
1. Purchase: Although the purchase of 3D graphics software products represented by the Company is concentrated, the Company has maintained good relations with the purchaser for many years, and the two parties have signed a long-term supply contract. Furthermore, the sales support team provides a comprehensive, direct sales and value-added services as required due to the product characteristics. At present, there is no other domestic company that can replace it. The cooperation with the purchaser should not have the risk of purchase interruption. In addition, the Company is also actively looking for and obtaining dealerships for other niche products to expand the breadth of the Companys product lines.
 2. Sales: The Companys main sales customers are end -users. The number of customers is large and dispersed. There are more than 1,000 direct customers every year, and the proportion of sales to the largest customer does not exceed 5%. There is no risk of sales concentration.
- (X) The impact on the Company, risks, and responsive measures of a massive transfer or change of shares by a director, supervisor, or shareholder holding more than 10% of the shares: for the Director, supervisor, or shareholder holding more than 10% of the shares of the Company, as of the printing date of the annual report, there has been no significant transfer of shares, and the Companys management is stable.
- (XI) Impacts and risks to the Company due to change in governance structure: The Companys operations are stable and profitable, and for the Companys directors, supervisors, or major shareholders holding more than 10% of the shares for the most recent year up to the publication date of this annual report, there has been no significant transfer of management rights. The Companys management rights are stable.
- (XII) Litigious and non-litigious matters (The major litigious, non-litigious or administrative disputes that: (1) involve the company and/or any company director, company supervisor, managerial officer, person with actual responsibility for the firm, major shareholder holding a stake of greater than 10 percent, and/or company or companies controlled by the company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation). Where such a dispute could materially affect the company shareholders equity or the prices of the companys securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the annual report: None.
- (XIII) Other important risks and countermeasures:
- Description of information security risk assessment and analysis:
- Information security policy: Considering that information security is the basis for maintaining the safe operation of various services, the Company has established an internal control system - computer operation cycle to ensure the safety of personnel, data, information systems, equipment and networks, and has implemented internal control systems and maintain information security .
- Information security objectives: The Companys information security objectives are to ensure

the confidentiality, integrity, availability, and compliance of various services, establish system security enhancement standards, establish and practice internal software and hardware equipment safety baseline. We define and measure the quantitative indicators of information security performance according to each level and function to confirm the implementation status of the information security management system and whether it achieves information security goals.

Specific implementation measures: Through internal review and assessment of its security regulations and procedures, the IT department implements the internal control system - computer operation cycle guidelines formulated by the Company in accordance with the procedures to ensure the integrity and security of the Companys data.

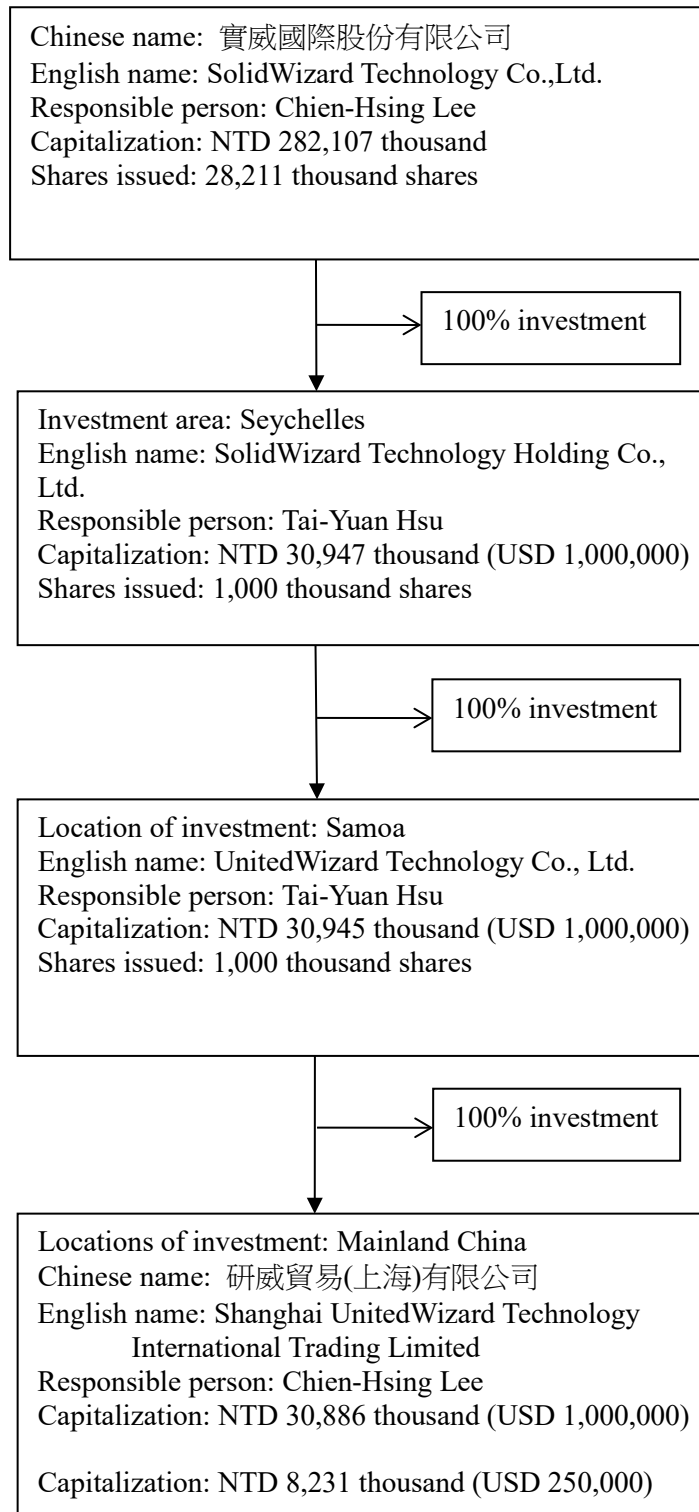
VII. Other important matters: None

Six. Special Notes

I. Information on affiliates in the most recent year

(I) Consolidated business report of affiliated enterprises in the most recent year (2025)

1. Organizational chart of affiliates



2. Basic information of affiliates

Company name	Date of establishment	Location of the Company	Paid-in capital	Main business items
SolidWizard Technology Holding Co., Ltd.	2008.10.30	Seychelles	NTD 30,947 thousand (USD\$1,000,000)	Holding and re-investment affairs
UnitedWizard Technology Co., Ltd.	2008.11.12	Samoa	NTD 30,945 thousand (USD\$1,000,000)	Holding and re-investment affairs
Shanghai UnitedWizard Technology International Trading Limited	2009.04.14	Mainland China	NTD 30,886 thousand (USD\$1,000,000)	Electronic information supply service and information software wholesale business

3. Information on directors, supervisors, and presidents of affiliated companies

Company name	Job Title	Name or Representative	Number of shares held	Shareholding ratio
SolidWizard Technology Holding Co., Ltd.	Representative	HSU, TAI-YUAN	1,000 thousand shares	100%
UnitedWizard Technology Co., Ltd.	Representative	HSU, TAI-YUAN	1,000 thousand shares	100%
Shanghai UnitedWizard Technology International Trading Limited	Responsible Person	Chien-Hsing Lee	Note	100%

Note: UnitedWizard Technology International Trading is a limited liability company.

4. Operational overview of each affiliated enterprise

Unit: NTD thousands

Company name	Capitalization	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit (loss)	Profit (loss) for the year (after tax)	Earnings per share (after tax)
SolidWizard Technology Holding Co., Ltd.	30,947	205,334	39,145	166,189	0	(5,765)	8,586	-
UnitedWizard Technology Co., Ltd.	30,945	205,283	38,862	166,421	0	(5,765)	8,585	-
UnitedWizard Technology International Trading Co., Ltd.	30,886	205,191	38,579	166,612	163,485	(5,765)	8,585	-

(II) Consolidated financial statements of affiliated enterprises:

The companies required to be included in the preparation of the consolidated financial statements of related enterprises for the fiscal year 2025 (from January 1, 2025 to December 31, 2025) pursuant to the Regulations Governing the Preparation of Consolidated Reports on Business Operations, Consolidated Financial Statements, and Reports on Affiliated Enterprises are identical to those required to be included in the preparation of the consolidated financial statements of parent and subsidiary companies under IAS 10. As all relevant information to be disclosed in the consolidated financial statements of related enterprises has already been disclosed in the aforementioned consolidated financial report of the parent and subsidiary companies, a separate set of consolidated financial statements of related enterprises has not been prepared.

For the consolidated financial report, please refer to the Market Observation Post System > Individual Company > Electronic Document Download > Financial Report.

(III) Affiliation report: None.

- II. Private placement of securities in the last year up till the publication date of this annual report: None.
- III. Nine. Any of the situations listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, which may materially affect shareholders' equity or the price of the Company's securities, has occurred during the most recent year or during the current year up to the date of publication of the annual report. :

In response to the Company's long-term development and planning, the Company has acquired real property located in the Jiuzong Section of the Neihu Technology Park, Taipei City, with the building address situated in Neihu District, Taipei City.

IV. Other matters for supplementary explanatory information:

- (I) The Company commits to add the following clause in the "Procedures for the Acquisition and Disposal of Assets": "The Company shall not give up its capital increase in SolidWizard Technology Holding Co., Ltd. in the future fiscal years; SolidWizard Technology Holding Co., Ltd. shall not give up its capital increase in UnitedWizard Technology in the future fiscal years; UnitedWizard Technology Co., Ltd. shall not give up its capital increase in Shanghai UnitedWizard Technology International Trading Limited in the future fiscal years. In the future, if the Company needs to give up its capital increase or proceed with the disposal of the shares mentioned above due to strategic alliance considerations or other reasons agreed by the Center, it shall be approved by a special resolution of the Company's board of directors." In case of subsequent amendments to the Procedures, it shall be entered into the Market Observation Post System (MOPS) for material information disclosure and reported to Taipei Exchange for reference.

Status of implementation: With respect to the aforementioned commitments, the Company submitted a written report to the Taipei Exchange in February 2025, and received approval from the Taipei Exchange for the release of the Company's listing commitments.

**SOLIDWIZARD TECHNOLOGY
CO., LTD.**

Chairman: Chien-Hsing Lee