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COPARTNER TECHNOLOGY CORPORATION

Annual Report of 2025 (Translation)

The Company's annual report is available on <http://mops.twse.com.tw>

The Company's website: <http://www.copartner.com.tw>

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6. Company website: <http://www.copartner.com.tw>

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Chapter I Letter to Shareholders

Dear Shareholders,

2025 was marked by significant turbulence and volatility, shaped by critical challenges including heightened geopolitical uncertainties from tensions in the Middle East and Eastern Europe, ongoing US-China trade frictions, and uncertainties surrounding US global reciprocal tariffs. Furthermore, divergent global economic growth, the continuous restructuring of supply chains, persistent inflationary pressures, the intensifying impact of climate change, energy transition, and accelerating technological competition all contributed to the many fluctuations experienced throughout the year.

Amidst this backdrop, our consolidated revenue for 2025 grew slightly by 3.23% compared to the previous year. Although the Company recorded a net loss, the magnitude of the loss has narrowed significantly compared to the previous two years. Looking ahead, the Company will continue to strengthen its core competencies, develop diversified and innovative products, and provide superior customer service, with the aim of elevating the Group's overall operational performance to the next level.

1. 2025 Business Operating Results

- (1) The Company's consolidated revenue for 2025 was NT\$3,530.86 million, representing a 3.23% growth from the 2024 consolidated revenue of NT\$3,420.29 million. The net loss after tax was NT\$108.53 million, with a loss per share of NT\$1.18, marking a 39% reduction in loss compared to the 2024 net loss after tax of NT\$178.07 million and loss per share of NT\$2.01. Between 2023 and 2024, the Company consolidated the production bases of its various subsidiaries, resulting in significant one-time relocation expenses, labor severance costs, and new plant construction costs, which led to a substantial decline in profitability. In 2025, partial capacity consolidation and resource integration were carried out among subsidiaries to maximize overall group interests. Geopolitical risks persisted throughout 2025—such as the Russia-Ukraine war and escalating tensions in the Middle East—alongside China's sluggish real estate market, weak domestic demand, and overcapacity. Additionally, the impact of uncertainty regarding U.S. reciprocal tariff policies on international trade suppressed consumer confidence and squeezed corporate earnings. In 2025, the Company completed a NT\$240 million cash capital increase to optimize its financial structure; shareholders and investors maintain strong confidence in the Company's future operations.
- (2) Budget implementation status
Not applicable because the Company has not disclosed a financial forecast for 2025 according to the current laws and regulations.

(3) Financial income, expenditure, and profitability analysis (based on consolidated financial statements)

Unit: NT\$ thousand

Type	Item	2025	2024
Financial income & expenditure	Net operating revenue	3,530,862	3,420,294
	Net loss after tax	(108,530)	(178,069)
Profitability	Return on assets (%)	(1.56)	(3.20)
	Return on equity (%)	(7.14)	(12.01)
	Net loss margin (%)	(3.07)	(5.21)
	Loss per share	(1.18)	(2.01)

(4) R&D Status

In 2025, the Company's research and development expenses totaled NT\$104.27 million, representing approximately 3% of the total annual revenue. The Company's R&D strategy primarily focuses on meeting customers' new product design requirements, while also dedicating efforts to the optimization of existing products and manufacturing processes. In addition, the Company is actively developing high-end products across various application fields, including automotive, industrial automation, medical equipment, servers, and high-end industrial cameras. These efforts aim to broaden the scope of product applications and expand both the product portfolio and market share.

2. Impact of the external competitive environment, regulatory environment, and overall business environment

The Company's primary production and sales bases are strategically distributed across Taiwan, Mainland China, and Southeast Asia (Thailand). Consequently, changes in government policies and regulations within these regions, as well as shifts in the international landscape, directly impact our operational costs. After navigating a multitude of risks and challenges—including geopolitical tensions such as the Russia-Ukraine war, China's economic slowdown, U.S. tariff policies, and the intensifying effects of climate change—the global economy has demonstrated remarkable resilience.

In 2025, the global economy achieved steady growth, driven by the worldwide AI surge, continuous innovation in the energy sector, and the easing of monetary tightening by major central banks. These factors spurred a rebound in consumption and investment momentum across advanced economies. To solidify our market competitiveness, the Company will continue to enhance overall corporate value by diversifying production bases, integrating resources, tightening inventory control, refining order strategies, developing new cable specifications, and expanding application fields.

3. The 2026 business plan and future development strategies

While the global economy remains resilient, overall growth momentum in 2026 is expected to slow slightly or remain flat compared to 2025. Key factors influencing the economic outlook include the developmental progress of the artificial intelligence (AI) industry, U.S. tariff policies, and overcapacity issues in China, with varying degrees of impact across major economies. The U.S. is experiencing relatively steady growth, bolstered by AI investments and policy support. In contrast, economic momentum in the Eurozone and the U.K. is weakening due to the effects of tariffs, competitive pressure from China, and fiscal constraints. While Japan is driving investment in key industries, its exports remain constrained by tariffs. China continues to face significant pressure stemming from weak domestic demand and a sluggish real estate market, resulting in a divergent global economic landscape.

In response, the Company is closely monitoring these developments while actively developing applications for high-value-added products and expanding its international business. We remain committed to investing in and building manufacturing competitiveness that keeps pace with the times. By focusing on business fundamentals and strengthening our core capabilities, we aim to establish a more robust foundation for the Company's sustainable development and profitability.

Over the past 30 years, the Company has continued to advance, but our core values, namely technological innovation, client first, integrity and pragmatism, and sustainable development, have remained unchanged. The Company promises to all our shareholders with great trust in us that we will strive to develop innovative products, optimize business models, enhance production technology, and improve the cost structure in the future; as such, the Company can continue to maintain our competitive advantages in the industry and ensure stable growth in profitability.

Finally, I, on behalf of all employees of the Company, would like to thank all our shareholders for your support and motivation over the years. I believe that the Company, with all employees' collective endeavors, will create a new chapter and cope with various challenges in the future. I hope that you will continue to support and provide your precious guidance to the Company.

I wish all of you

good health and all the best!

Copartner Technology Corp.

Chairman: Ho, Chun-Hsien

Chapter II Corporate Governance

2.1 Data of Directors, President, Vice President, Assistant Manager, and heads of various departments and branches

2.1.1 Director

1. Information on directors

April 18, 2026 Unit: shares

Title	Nationality and Registry	Name	Gender/ Age	Date elected	Term	Date first elected	Shares at Election		Current number of shares held		Shareholdings of spouse and minor children		Shares held in the names of others		Major career (academic) achievements	Current duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as department heads, directors or supervisor			Remark
							Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding			Title	Name	Relation	
Chairman	Republic of China	Ho, Chun-Hsien	Male 71-80 years old	June 30, 2023	3 years	April 15, 1987	3,827,443	4.37%	4,526,918	4.21%	—	—	—	—	National Chushan Senior High School Director of Copartner Wire & Cable Manufacturing Limited	The Chairman, Directors, and Executive Directors of affiliated companies of Copartner Technology Corp.	—	—	—	—
Director	Republic of China	Wang, Shih-Tsung	Male 61-70 years old	June 30, 2023	3 years	April 15, 1987	3,712,811	4.24%	4,691,337	4.36%	450,628	0.42%	—	—	Forestry High School (non-completion) Director of Copartner Wire & Cable Manufacturing Limited	Vice President of Copartner Technology Corp. The Directors and General Manager of affiliated companies of Copartner Technology Corp.	—	—	—	—
Director	Republic of China	Chen, Hung-Yao	Male 71-80 years old	June 30, 2023	3 years	September 3, 1990	2,965,107	3.39%	3,506,988	3.26%	1,555,571	1.45%	—	—	Three-year program of Shih Hsin University Director of Copartner Wire & Cable Manufacturing Limited	Executive Director of Copartner Technology Corp. The Vice Chairman and Directors of affiliated companies of Copartner Technology Corp. Supervisor of HPC Technology Inc.	—	—	—	—
Director	Republic of China	Cheng, Chin-Hung	Male 71-80 years old	June 30, 2023	3 years	June 30, 2023	4,715,079	5.39%	5,593,331	5.19%	—	—	—	—	Master of Business Administration, Soochow University	Executive Director of Copartner Technology Corp. Chairman of Belle Plus International Co., Ltd. Chairman of Hongting Architecture Co., Ltd. Chairman of Lishan Construction Co., Ltd.. Executive Director of Copartner Technology Corp.	—	—	—	—

Title	Nationality and Registry	Name	Gender/ Age	Date elected	Term	Date first elected	Shares at Election		Current number of shares held		Shareholdings of spouse and minor children		Shares held in the names of others		Major career (academic) achievements	Current duties in the Company and in other companies	Spouse or relatives of second degree or closer acting as department heads, directors or supervisor			Remark
							Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding			Title	Name	Relation	
Independent Director	Republic of China	Wu, Li-Ching	Female 61-70 years old	June 30, 2023	3 years	June 30, 2023	—	—	—	—	—	—	—	—	Bachelor of Business Administration, National Cheng Kung University Vice President of Copartner Technology Corp.	None	—	—	—	—
Independent Director	Republic of China	Huang, Shih-Yi	Male 61-70 years old	June 14, 2024	3 years	September 12, 2005 (Note2)	—	—	—	—	—	—	—	—	Master's degree in Management Science, National Chiao Tung University. Director of China Development Capital	None	—	—	—	—
Independent Director	Republic of China	Hsu, Yung-Chen	Male 51-60 years old	June 30, 2023	3 years	November 27, 2009 (Note3)	—	—	—	—	—	—	—	—	Ph.D. in Electrical Engineering, National Tsing Hua University	Professor of the Department of Electrical Engineering and Institute of Electronics Engineering, National Tsing Hua University	—	—	—	—

Note 1: For information regarding the affiliated companies of Copartner Technology Corp., please refer to the special disclosures in this year's annual report – 6.1 Affiliated Companies.

Note 2: Mr. Huang Shih-Yi previously served as the company's corporate director representative from September 12, 2005, and resigned on December 16, 2011.

Note 3: Professor Hsu, Yung-Chen initially served as an independent director starting November 27, 2009, and resigned on July 15, 2011. He was re-elected as an independent director after the shareholder meeting on June 24, 2020, and has held the position since then.

2. Major shareholders of institutional shareholders: None.
3. Major shareholders of institutional shareholders who are juridical persons: None.
4. Information on directors

Qualification Name		Professional qualification and experience	Independence criteria (Note 1)	Number of positions as an Independent Director in other public listed companies
Chairman	Ho, Chun-Hsien	1. Has experience in founding and operating publicly listed companies and the ability to manage multinational companies; is familiar with business development and has industry knowledge; possesses leadership, decision-making ability, and the ability to formulate business strategies. See the above table: Information on directors. 2. Does not meet any descriptions stated in Article 30 of the Company Act.	Not Applicable	-
Director	Wang, Shih-Tsung	1. Has experience in founding and operating publicly listed companies and the ability to manage multinational companies, has the knowledge of the industry's upstream, midstream, and downstream business, and possesses expertise in finance, business operations, and governance. See the above table: Information on directors. 2. Does not meet any descriptions stated in Article 30 of the Company Act.		-
Director	Chen, Hung-Yao	1. Has experience in founding and operating publicly listed companies and the ability to manage multinational companies; is familiar with the international market business, marketing, and industry technology. See the above table: Information on directors. 2. Does not meet any descriptions stated in Article 30 of the Company Act.		-

Qualification Name		Professional qualification and experience	Independence criteria (Note 1)	Number of positions as an Independent Director in other public listed companies
Director	Cheng, Chin-Hung	- Has experience in business administration; can provide timely advice on operations to diversify the Company's strategic thinking in business. See the above table: Information on directors. - Does not meet any descriptions stated in Article 30 of the Company Act.	Not Applicable	-
Independent Director	Wu, Li-Ching	- Has expertise in financial accounting and governance; can improve the quality of the governance by the Board of Directors and the supervisory function of the Audit Committee. See the above table: Information on directors. - Does not meet any descriptions stated in Article 30 of the Company Act.	(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11)	-
Independent Director	Huang, Shih-Yi	- Has expertise in financial accounting and governance; can improve the quality of the governance by the Board of Directors and the supervisory function of the Audit Committee. See the above table: Information on directors. - Does not meet any descriptions stated in Article 30 of the Company Act.	(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11)	-
Independent Director	Hsu, Yung-Chen	- Has relevant knowledge of industry technology and expertise in industry application development; can improve the quality of the governance by the Board of Directors and the supervisory function of the Audit Committee. See the above table: Information on directors. - Does not meet any descriptions stated in Article 30 of the Company Act.	(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11)	-

Note 1: Each director who has met the independence criteria during the two years before the election and during the term of office is disclosed in the above table:

- (1) Not an employee of the Company or any of its affiliates.
- (2) Not a director or supervisor of the company or any of its affiliates. The same does not apply, however, in case where the person is an independent director of the company, its parent company or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.
- (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children or held by the person under others' names, in an aggregate amount of 1% or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.
- (4) Not a manager of (1) or spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of (2) or (3).
- (5) Not a director, supervisor or employee of an institutional shareholder that directly holds 5% or more of the total number of issued shares of the Company or ranks as one of its top five shareholders or was appointed pursuant to Article 27, paragraph 1 or 2 of the Company Act. (The same does not apply, however, in case where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)
- (6) Not a director, supervisor, or employee of another company where a majority of the Company's directorships or voting shares and those of another company are controlled by the same person (except for an independent director engaged concurrently by the Company, its parent company, and its subsidiary or a subsidiary under the same parent company in accordance with the Act or local laws and regulations).
- (7) Not the same person as the Company's Chairman, President or person with equivalent position or the director (managing director), supervisor or employee of company or institution of the spouse thereof. (The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)
- (8) Not a director (managing director), supervisor, manager, or shareholder holding 5% or more of the shares of a specific company or institution which has a financial or business relationship with the Company (except for a specific company or institution holding more than 20% and no more than 50% of the total issued shares of the Company and for an independent director engaged concurrently by the Company, its parent company, and its subsidiary or a subsidiary under the same parent company in accordance with the Act or local laws and regulations).
- (9) Not a professional individual who or an owner, partner, director (managing director), supervisor or officer of a sole proprietorship, partnership, company or institution that, provides commercial, legal, financial, accounting services or consultation to the Company or to any affiliate of the Company in the most recent 2 years with an accumulated service compensation of less than NT\$500 thousand or a spouse thereof. This restriction does not apply to any member of the Compensation Committee, public tender offers Audit Committee or mergers and acquisition special committee, who exercises powers pursuant to relative regulations of the Securities and Exchange Act and Business Mergers and Acquisitions Act.
- (10) Not having a marital relationship or a relative within the second degree of kinship to any other director of the Company.
- (11) Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.

5. The status of individual directors' implementation of the board members' diversity policy:

The Company has established a Board Diversity Policy within its Corporate Governance Best Practice Principles, selecting outstanding individuals with professional knowledge, skills, and competencies aligned with its operational model and development needs. The current Board of Directors consists of seven members. The four general directors are industry experts, while the three independent directors possess extensive professional backgrounds and practical experience, including a professor from the Department of Electrical Engineering and Institute of Electronics at National Tsing Hua University, a CFO of a listed company, and an Assistant Vice President of the Investment Department in the financial holding industry.

In terms of gender equality and composition, the Company added one female director during the 2023 board re-election and is working toward the goal of ensuring that at least one-third of the board members are of a single gender by the next re-election. Furthermore, directors who also serve as employees account for 14% of the Board, independent directors account for 43%, and directors under the age of 60 account for 14%. Additionally, the tenure of all independent directors is currently under nine years. These measures reflect the concrete implementation of the Company's board diversity guidelines.

The implementation of the diversity policy for each board member is as follows.

Core diversity indicator

Name of director	Gender	Nationality	60 years old or above	Current positions in our company	Business management ability	Leadership and decision making	Knowledge of the industry	Crisis management	An international market perspective	Finance and accounting	The independent directors' length of service is fewer than nine years
Chairman: Ho, Chun-Hsien	Male	Republic of China	✓		✓	✓	✓	✓	✓		
Director: Wang, Shih-Tsung	Male	Republic of China	✓		✓	✓	✓	✓	✓		
Director: Chen, Hung-Yao	Male	Republic of China	✓	✓	✓	✓	✓	✓	✓		
Director: Cheng, Chin-Hung	Male	Republic of China	✓		✓	✓	✓	✓	✓		
Independent Director: Wu, Li-Ching	Female	Republic of China	✓		✓	✓	✓	✓	✓	✓	✓
Independent Director: Huang, Shih-Yi	Male	Republic of China	✓			✓		✓	✓	✓	✓
Independent Director: Hsu, Yung-Chen	Male	Republic of China				✓	✓	✓	✓		✓

6. If the board of directors of a listed company does not have at least one-third of its seats occupied by directors of each gender, the company must explain the reasons in the annual report of the shareholders' meeting and outline the measures to be taken to improve gender diversity in the board of directors.:

Currently, the Company's Board of Directors consists of seven members, comprising six males and one female; as such, the representation of a single gender has yet to reach the one-third threshold. To prioritize gender equality among board members, the Company will actively seek to identify and recruit outstanding talent through multiple channels, striving to increase the number of female directors to further implement our Board Diversity Policy.

7. Board Independence: States the number and proportion of independent directors, explains the independence of the board, and provides a rationale for confirming the absence of situations specified in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, including disclosures of any spousal or second-degree kinship relationships among directors, supervisors, or between directors and supervisors.

The current Board of Directors was established following a re-election at the Shareholders' Meeting on June 30, 2023, and consists of seven directors, all of whom possess extensive experience and expertise in their respective fields. This composition includes three independent directors (representing 43% of the board) and one female director (representing 14.3%). In accordance with the law, the three-year term of office for the current board runs from June 30, 2023, to June 29, 2026, with a re-election scheduled to take place upon the expiration of this term in 2026.

Furthermore, all independent directors signed declarations confirming their compliance with professional qualifications, independence, and restrictions on concurrent positions at the time of their election. All board members meet the legal independence requirements, and there have been no violations of Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act. For information regarding familial relationships among directors, please refer to the director profiles in the preceding section.

2.1.2 Information on the President, Vice Presidents, Directors, and the heads of various departments and branches

April 18, 2026 Unit: shares

Title	Nationality	Name	Gender	Date taking office	Shareholding		Shareholdings of spouse and minor children		Shares held in the names of others		Major career (academic) achievements	Current positions in the company and other companies (Note)	Spouse or relatives of second degree or closer acting as managers			Remark
					Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding			Title	Name	Relation	
General Manager	Republic of China	Su, Chun-Hsiung	Male	March 16, 2026	100,730	0.11%	—	—	—	—	Master of Business Administration, National Taipei University	Representative of director, HPC Technology Inc.	—	—	—	—
Executive Director	Republic of China	Chen, Hung-Yao	Male	February 1, 2020	3,506,988	3.26%	1,555,571	1.45%	—	—	Three-year program of Shih Hsin University Director of Copartner Wire & Cable Manufacturing Limited	The Vice Chairman and Directors of affiliated companies of Copartner Technology Corp.	—	—	—	—
President of the Raw Material Business Group	Republic of China	Li, Yi-Ta	Male	August 1, 2017	50,000	0.04%	—	—	—	—	Department of Chemical Engineering, Taipei City University of Science and Technology	The General Manager and Operating Manager of affiliated companies of Copartner Technology Corp.	—	—	—	—
Manager of the Finance Division	Republic of China	Peng, Chuan-Tsai	Male	July 16, 2025	13,000	0.00%	—	—	—	—	Department of Business Administration, National Central University	Supervisor of HPC Technology Inc.	—	—	—	—

Note 1: On March 13, 2026, the Board of Directors approved the promotion of Vice President Su, Chun-Hsiung to General Manager, effective March 16, 2026.

Note 2: On July 15, 2025, the Board of Directors approved the appointment of Mr. Peng, Chuan-Tsai as the new CFO, effective July 16, 2025.

Note 3: For details regarding the affiliates of Copartner Technology Co., Ltd., please refer to Section VI, "Special Disclosures—Affiliates" and the "Three Financial Statements of Affiliates" in this annual report.

2.1.3 Remuneration payment to directors, president, and vice president in the last year

1. Remuneration for directors and independent directors

Unit: NT\$ thousand/ May 15 2026

Title	Name	Remuneration to Directors								Sum of A, B, C, and D and as a % of the net income (loss)after tax (Note 7)		Remuneration as an employee								Sum of A, B, C, D, E, F, and G and as a % of the net income (loss) after tax (Note 7)		Remuneration received from the invested companies other than the subsidiaries and the parent company
		Remuneration (A) (Note 3)		Pension (B)		Remuneration to directors (C) (Note 4)		Fees for services rendered (D) (Note 5)				Salaries, bonuses, special allowances etc. (E) (Note 6)		Pension (F)		Remuneration to employees (G) (Note 7)						
		The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	The Company	All companies shown in the financial report (Note 6)	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies shown in the financial report (Note 6)	
Chairman	Ho, Chun-Hsien	2,527	4,548	193	333	—	—	40	40	2,760 -2.65%	4,921 -4.72%	—	—	—	—	—	—	—	—	2,760 -2.65%	4,921 -4.72%	None
Director	Wang, Shih-Tsung	—	—	—	—	—	—	40	40	40 -0.04%	40 -0.04%	3,017	4,975	11,216	13,985	—	—	—	—	14,273 -13.68%	19,000 -18.21%	None
	Chen, Hung-Yao	—	—	—	—	—	—	35	35	35 -0.03%	35 -0.03%	2,227	3,505	108	108	—	—	—	—	2,370 -2.27%	3,648 -3.50%	None
	Cheng, Chin-Hung	960	960	—	—	—	—	40	40	1,000 -0.96%	1,000 -0.96%	—	—	—	—	—	—	—	—	1,000 -0.96%	1,000 -0.96%	None
Independent Director	Wu, Li-Ching	360	360	—	—	—	—	40	40	400 -0.38%	400 -0.38%	—	—	—	—	—	—	—	—	400 -0.38%	400 -0.38%	None
	Hsu, Yung-Chen	360	360	—	—	—	—	40	40	400 -0.38%	400 -0.38%	—	—	—	—	—	—	—	—	400 -0.38%	400 -0.38%	None
	Huang, Shih-Yi	360	360	—	—	—	—	35	35	395 -0.38%	395 -0.38%	—	—	—	—	—	—	—	—	395 -0.38%	395 -0.38%	None
1. Please describe the remuneration policy, system, standard and structure of independent directors, and describe the linkage to the remuneration amount according to the responsibilities, risks, time, and other factors: The remuneration paid to our independent directors is evaluated in accordance with Article 16 of the Articles of Incorporation and the Compensation Committee Charter, determined based on their individual responsibilities, contribution values, performance, risks, and the general standard in the industry, and paid in a fixed amount regardless of the Company’s profit or loss. Except for the receipt of fixed monthly remuneration and honoraria for attendance at each board meeting, they are not entitled to the distribution of the annual director remuneration, severance pay, and executive differential pay. The payment standard and structure of independent directors’ remuneration shall be submitted to the Board of Directors for resolution after being approved by the Compensation Committee. The remuneration to independent directors is regularly evaluated according to the results of the evaluation by Board of Directors per year. 2. Except as disclosed in the above table, the remuneration received by the Company’s directors for providing services (such as serving as a consultant in a non-employee capacity at the parent company/all companies in the financial statements/investees) in the last year: None.																						

Note 1: Refers to the directors' remuneration for 2025 (including director salary, executive differential pay, severance pay, various bonuses, and incentives).

Note 2: The Board of Directors passed the 2025 directors' remuneration of NT\$0 on March 13, 2026.

The 2025 remuneration to subsidiaries' directors and supervisors is not included as it is a performance bonus for concurrently serving as directors at subsidiaries and is disclosed in directors remuneration and salary for concurrently serving as employees.

Note 3: It refers to the directors' professional service fees for 2025 (including honoraria, special allowance, and various allowances).

Note 4: It refers to the salary, executive differential pay, severance pay, various bonuses, incentives, honoraria, special allowance, and various allowances received by directors who concurrently serve as employees (including the President, Vice Presidents, other managers, and employees) for 2025.

Note 5: It refers to directors who have received employee remuneration (including stock and cash) for 2025 for serving as employees concurrently (including the President, Vice Presidents, other managers, and employees).

Note 6: It is the total amount of remuneration paid to the directors of the Company by all companies (including the Company) in the consolidated financial statements.

Note 7: After-tax net income (loss) refers to the after-tax net income (loss) of individual financial reports in 2025

2. Presidents' and Vice Presidents' remuneration

Unit: NT\$ thousand / May 15, 2026

Title	Name	Salary (A) (Note 5)		Pension (B)		Bonuses and allowances etc. (C) (Note 6)		Remuneration to employees (D) (Note 7)				Sum of A, B, C, and D and as a % of the net income (loss) after tax (Note 9)		Remuneration received from the invested companies other than the subsidiaries and the parent company
		The Company	All companies shown in the financial report (Note 8)	The Company	All companies shown in the financial report (Note 8)	The Company	All companies shown in the financial report (Note 8)	The Company		All companies shown in the financial report (Note 8)		The Company	All companies shown in the financial report (Note 8)	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
CEO	Liao, Wen-Hung (Note 1)	1,388	1,388	58	58	—	—	—	—	—	—	1,446 -1.39%	1,446 -1.39%	None
General Manager	Wu, Tung-Huang (Note 2)	1,430	1,430	50	50	115	115	—	—	—	—	1,,595 -1.53%	1,,595 -1.53%	None
Vice Chairman	Wang, Shih-Tsung (Note 3)	2,841	4,662	11,216	13,985	176	313	—	—	—	—	14,233 -13.64%	18,960 -18.17%	None
Executive Director	Chen, Hung-Yao	2,059	3,253	108	108	168	251	—	—	—	—	2,335 -2.24%	3,612 -3.46%	None
President of the Raw Material Business Group	Li, Yi-Ta	116	2,323	—	33	—	181	—	—	—	—	116 -0.11%	2,537 -2.43%	None
Vice President	Su, Chun-Hsiung (Note 4)	2,045	2,045	107	107	227	227	—	—	—	—	2,379 -2.28%	2,379 -2.28%	None

Note 1: CEO Mr. Liao, Wen-Hung stepped down on July 16, 2025.

Note 2: General Manager Mr. Wu, Tung-Huang was appointed on July 16, 2025.

Note 3: Vice Chairman Mr. Wang, Shih-Tsung retired on December 31, 2025.

Note 4: Vice President Mr. Su, Chun-Hsiung was promoted on August 16, 2025.

Note 5: It refers to the President's and Vice Presidents' 2025 salary and executive differential pay.

Also, the 2025 remuneration to subsidiaries' directors and supervisors is disclosed in salary and wages as it is a performance bonus for concurrently serving as directors at subsidiaries.

Note 6: It refers to the President's and Vice Presidents' various bonuses, incentives, honoraria, special allowance, various allowances, and other remuneration for 2025.

Note 7: It refers to the amount of employee remuneration (including stock and cash) for 2025 approved by the Board of Directors and paid out to the President and Vice Presidents.

Note 8: The total amount of remuneration paid to the President and Vice Presidents of the Company by all companies (including the Company) in the consolidated financial statements shall be disclosed.

Note 9: After-tax net income (loss) refers to the after-tax net income (loss) of individual financial reports in 2025.

3. Remuneration to the top five managers with the highest remuneration

Unit: NT\$ thousand/ May 15, 2026

Title	Name	Salary (A) (Note 4)		Pension (B)		Bonuses and allowances etc. (C) (Note 5)		Remuneration to employees (D) (Note 6)				Sum of A, B, C, and D and as a % of the net income (loss) after tax (Note 8)		Remuneration received from the invested companies other than the subsidiaries and the parent company
		The Company	All companies shown in the financial report (Note 7)	The Company	All companies shown in the financial report (Note 7)	The Company	All companies shown in the financial report (Note 7)	The Company		All companies shown in the financial report (Note 7)		The Company	All companies shown in the financial report (Note 7)	
								Cash amount	Stock amount	Cash amount	Stock amount			
General Manager	Wu, Tung-Huang (Note 1)	1,430	1,430	50	50	115	115	—	—	—	—	1,,595 -1.53%	1,,595 -1.53%	None
Vice Chairman	Wang, Shih-Tsung (Note 2)	2,841	4,662	11,216	13,985	176	313	—	—	—	—	14,233 -13.64%	18,960 -18.17%	None
Executive Director	Chen, Hung-Yao	2,059	3,253	108	108	168	251	—	—	—	—	2,335 -2.24%	3,612 -3.46%	None
President of the Raw Material Business Group	Li, Yi-Ta	116	2,323	—	33	—	181	—	—	—	—	116 -0.11%	2,537 -2.43%	None
Vice President	Su, Chun-Hsiung (Note 3)	2,045	2,045	107	107	227	227	—	—	—	—	2,379 -2.28%	2,379 -2.28%	None

Note 1: General Manager Mr. Wu, Tung-Huang was appointed on July 16, 2025.

Note 2: Vice Chairman Mr. Wang, Shih-Tsung retired on December 31, 2025.

Note 3: Vice President Mr. Su, Chun-Hsiung was promoted on August 16, 2025.

Note 4: It refers to the President's and Vice Presidents' 2025 salary and executive differential pay.

Also, the 2025 remuneration to subsidiaries' directors and supervisors is disclosed in salary and wages as it is a performance bonus for concurrently serving as directors at subsidiaries.

Note 5: It refers to the President's and Vice Presidents' various bonuses, incentives, honoraria, special allowance, various allowances, and other remuneration for 2025.

Note 6: It refers to the amount of employee remuneration (including stock and cash) for 2025 approved by the Board of Directors and paid out to the President and Vice Presidents.

Note 7: The total amount of remuneration paid to the President and Vice Presidents of the Company by all companies (including the Company) in the consolidated financial statements shall be disclosed.

Note 8: After-tax net income (loss) refers to the after-tax net income (loss) of individual financial reports in 2025

4. Name of the managers received remuneration and the distribution of remuneration

Unit: NT\$ thousand / May 15, 2026

	Title	Name	Stock amount	Cash amount (Note 7)	Total	As a percentage of net profit after tax (Note 8)
Manager	CEO	Liao, Wen-Hung (Note 1)	-	-	-	-
	General Manager	Wu, Tung-Huang (Note 2)				
	Vice President	Wang, Shih-Tsung (Note 3)				
	Executive Director	Chen, Hung-Yao				
	President of the Raw Material Business Group	Li, Yi-Ta				
	Vice President of the Business Development Division	Su, Chun-Hsiung (Note 4)				
	Director of the Finance Division	Cheng, Shu-Ching (Note 5)				
	Manager of the Finance Division	Peng, Chuan-Tsai (Note 6)				

Note 1:CEO Mr. Liao, Wen-Hung stepped down on July 16, 2025.

Note 2:General Manager Mr. Wu, Tung-Huang was appointed on July 16, 2025.

Note 3:Vice Chairman Mr. Wang, Shih-Tsung retired on December 31, 2025.

Note 4:Vice President Mr. Su, Chun-Hsiung was promoted on August 16, 2025.

Note 5:Director of the Finance Division Ms. Cheng, Shu-Ching stepped down on July 16, 2025.

Note 6:Manager of the Finance Division Mr. Peng, Chuan-Tsai was newly appointed on July 16, 2025.

Note 7:It refers to amount of 2025 employee remuneration approved by the Board of Directors and paid out to the manager

Note 8:It is a net loss after tax as per the 2025 parent company-only financial statements, so the percentage was not calculated.

2.1.4 An analysis of the total remuneration paid to the Company's directors, the President, and Vice Presidents by the Company and all companies in the consolidated financial statements as a percentage of the net income after tax in the parent company-only financial statements for the last two years, and a description of the remuneration policy, standard, and package, the procedure for determining the remuneration, and the association between business performance and future risks.

1. Remuneration payment to the directors, the President, and Vice Presidents of the Company as a % of the net income (loss) after tax for 2025 and 2024:

Title	Remuneration as a % of the net income (loss) after tax			
	2024		2025	
	The Company	All companies shown in the financial report	The Company	All companies shown in the financial report
Director	-5.19%	-8.09%	-20.7%	-28.53%
Presidents and the Vice Presidents	-5.60%	-8.77%	-21.19%	-29.26%

2. Remuneration policy, standard, and package, the procedure for determining the remuneration, and the association between business performance and future risks:
The Company, in accordance with the "Compensation Committee Charter," establishes and periodically evaluates the performance assessment and compensation standards for directors and managerial officers. The determination of compensation is based on the prevailing standards within the industry and takes into account factors such as individual performance evaluation results, time devoted, scope of responsibilities, achievement of personal goals, the Company's historical compensation for equivalent positions, as well as the attainment of the Company's short- and long-term business objectives and its financial condition. This approach ensures a reasonable alignment between individual performance, the Company's operational results, and future risks.

(1) Remuneration to Directors

In accordance with Article 19 of the Company's Articles of Incorporation, up to three percent of the Company's annual pre-tax net income, before deducting employee and director compensation, shall be allocated as directors' compensation. The Compensation Committee, with reference to industry standards, the level of participation of directors in the Company's operations, their value of contribution, the correlation between business performance and future risks, as well as the results of the board's evaluation of individual directors, submits its recommendations to the board of directors for discussion and approval, and subsequently reports to the shareholders' meeting.

The Company has established the "Board Performance Evaluation Measures," under which the evaluation criteria for directors encompass at least the following 6 dimensions:

- Understanding of the Company's goals and missions
- Awareness of directors' responsibilities

- Level of participation in Company operations
- Internal relationship management and communication
- Professional competence and continuous education
- Internal control mechanisms

Additionally, in accordance with Article 16 of the Company's Articles of Incorporation, directors may be compensated for the performance of their duties regardless of the Company's profitability. The total amount of such compensation is authorized by the board of directors, with each director's monthly compensation determined within an aggregate cap of NT\$1 million. In addition to fixed monthly compensation, directors may also receive a meeting attendance allowance based on the number of meetings attended.

(2) President's、Vice Presidents and managers' remuneration

The salaries (including adjustments) of the Company's President and Vice Presidents are handled in accordance with the "Personnel Management Regulations" and, in compliance with legal requirements, are reviewed by the Compensation Committee and submitted to the Board of Directors for discussion and approval.

The Company's compensation structure includes the following components:

- Base Salary: Determined based on market rates to ensure competitiveness.
- Year-End Bonus: Distributed in accordance with the Company's annual policies.
- Performance Bonus / Employee Remuneration: Assessed based on individual performance and the Company's profitability.

According to Article 19 of the Company's Articles of Incorporation, no less than one percent of the Company's annual pre-tax net income, before deducting employee and director compensation, shall be allocated as employee remuneration.

The Company has established the "Employee Performance Evaluation Guidelines." The performance assessment for managerial personnel covers at least the following two dimensions:

- Assessment of Individual Work Performance (including management performance, job performance, and performance indicators)
- Assessment of Managerial Competencies (including leadership, teamwork, and talent development)

The Company will review its compensation system in a timely manner based on actual business conditions and applicable regulations, to ensure a balance between sustainable operations and risk management.

The Company will review the remuneration system at all times depending on the operating performance and applicable laws and regulations, to achieve a balance between the Company's sustainable development and risk control.

2.2 Corporate governance

2.2.1 Facts about performance by the board of directors:

The Board of Directors held 7 (A) meetings during 2025, and directors' attendance is as follows:

Title	Name	Actual attendance (B)	Proxy Attendance	Actual attendance (%) (B/A)(Note1)	Remark
Chairman	Ho, Chun-Hsien	7	0	100	
Director	Wang, Shih-Tsung	7	0	100	
Director	Chen, Hung-Yao	6	1	85	
Director	Cheng, Chin-Hung	7	0	100	
Independent Director	Hsu, Yung-Chen	7	0	100	
Independent Director	Wu, Li-Ching	7	0	100	
Independent Director	Huang, Shih-Yi	7	0	100	

Note1: The attendance (%) is calculated with the number of meetings attended by each member divided by the number of board meetings held during their term of office.

Other remarks:

- For the operation of the Board of Directors in any of the following circumstances, please specify the date, session, the contents of the proposals, the opinions of all independent directors, and the process of the opinions proposed by the independent directors:
 - Issues required under Article 14-3 of the Securities and Exchange Act:
The Company has established an audit committee, and Article 14-3 shall not apply. Please refer to 2.2.2 "Operations of Audit Committee" in the Annual Report for related information.
 - Other than the aforementioned issues, the issue objected by an independent director or where an independent director maintain a qualified opinion with record or documented declaration in a decision resolved by the Board of Directors: None.

2. With respect to the avoidance of conflicting interest agendas, describe the names of directors, details of the relevant agendas, reasons for avoiding conflicting interest, and the voting decisions:

Date of board meeting	Name of Director	Discussion	Reason of recusal	Participation in voting
October 13, 2025	Wang, Shih-Tsung Chen, Hung-Yao	The proposal for the subscription of the 2025 cash capital increase by the Company's managers and directors with employee status.	As this proposal involved the content of salary and remuneration for individual managers, directors who were also managers needed to recuse themselves in accordance with Article 16 of Rules of the Procedure for Board of Directors Meetings regarding directors' recusal due to personal interest involved.	Except for director Wang, Shih-Tsung and Chen, Hung-Yao, who needed to recused themselves due to their personal interest involved, the chair consulted all the directors present and passed the proposal as proposed without objection.
November 12, 2025	Wang, Shih-Tsung	The proposal for the retirement of the Company's managers.	As this proposal involved the content of pension for individual managers, directors who were also managers needed to recuse themselves in accordance with Article 16 of Rules of the Procedure for Board of Directors Meetings regarding directors' recusal due to personal interest involved.	Except for director Wang, Shih-Tsung, who needed to recused themselves due to their personal interest involved, the chair consulted all the directors present and passed the proposal as proposed without objection.

3. Details of the implementation of board evaluation:

To enhance the effectiveness of the Board of Directors and its committees, the Company has established the "Board Performance Evaluation Measures," which stipulate that annual self-evaluations must be conducted for the Board, functional committees, and individual directors. In addition, an external performance evaluation of the Board of Directors shall be conducted at least once every three years.

(1) Internal Performance Evaluation of the Board of Directors:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Evaluation performed once a year	January 1, 2025 - December 31, 2025	Board of Directors	1. Internal board self-evaluation 2. Peer evaluation	Performance aspect and weighting factor: 1. Level of participation in the Company's operations: 26% 2. Improvement of the quality of the board of directors' decision making: 26% 3. Composition and structure of

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
				the board of directors: 16% 4. Election and continuing education of the directors: 16% 5. Internal control: 16%
Evaluation performed once a year	January 1, 2025 - December 31, 2025	Individual board members	Board member self-evaluation	Performance aspect and weighting factor: 1. Alignment of the company's goals and mission: 13% 2. Awareness of responsibilities as a director: 13% 3. Level of participation in the Company's operations: 35% 4. Internal relations management and communication: 13% 5. Director's professional and continuing education: 13% 6. Internal control: 13%
Evaluation performed once a year	January 1, 2025 - December 31, 2025	Functional committees	Audit Committee's self-evaluation	Performance aspect and weighting factor: 1. Level of participation in the Company's operations: 18% 2. Awareness of responsibilities as a functional committee member: 22% 3. Improvement to the quality of the functional committee's decision-making: 32% 4. The composition and election of functional committee members: 14% 5. Internal control: 14%
			Compensation Committee's self-evaluation	Performance aspect and weighting factor: 1. Level of participation in the Company's operations: 21% 2. Awareness of responsibilities as a functional committee member: 26% 3. Improvement to the quality of the functional committee's decision-making: 37% 4. The composition and election of functional committee members: 16%

Results of the Internal Performance Evaluation of the Board of Directors

In January 2026, the Company completed the internal performance self-evaluation for the Board of Directors, individual board members, and members of each functional committee for

the year 2025. The results were reported to the Board of Directors on March 13, 2026. The internal performance evaluations of the Board of Directors, individual board members, the Audit Committee, and the Compensation Committee for 2025 all received positive assessments. These evaluation results will be used as a reference for determining the remuneration and renomination of individual directors or committee members. The details have been disclosed on the Company's official website under the "Corporate Governance – Board of Directors" section and are available for public viewing.

(2) External Performance Evaluation of the Board of Directors

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
To be conducted at least every three years.	January 1, 2024 - December 31, 2024	Board of Directors	The evaluation was conducted by an external professional institution, the Taiwan Institute of Ethical Business	1. Relevant internal regulations and records of the Company 2. Evaluation questionnaires 3. Interviews with directors

Results of External Performance Evaluation of the Board of Directors

The external performance evaluation for 2024 was completed by the professional institution, the Taiwan Institute of Ethical Business, and the evaluation report was issued on January 2, 2025.

Overall observations and conclusions are as follows:

Professional Competence	The directors possess professional backgrounds spanning management, industry, technology, finance and accounting, and capital markets, enabling them to provide expert opinions from various perspectives.
Decision-Making Effectiveness	Prior to each board meeting, the company provides agenda items and reference materials for directors' review. In addition, visits to overseas factories are arranged periodically to help directors gain a better understanding of operational realities and make well-informed decisions.
Supervision of Internal Control	The board places strong emphasis on internal control, auditing, and risk management. Regular management meetings are convened, providing opportunities for direct communication and discussion between directors and heads of business units or overseas factories, thereby enhancing their concrete understanding and oversight of front-line operations.
Commitment to Sustainability	The evaluated company has designated the Office of the President as the dedicated unit for promoting and implementing sustainability initiatives, with regular reports submitted to the board of directors. At regularly held management meetings, directors and executives discuss the progress of environmental and social sustainability efforts in a timely manner.

Further details have been disclosed on the Company's official website under the "Corporate Governance – Board of Directors" section and are available for public viewing.

4. Targets for strengthening of the functions of the board during the current and immediately preceding fiscal years

(1) The objectives of enhancing the functions of the Board of Directors

The Company has established the "Rules of Procedure for Board of Directors Meetings," and all Board operations are strictly conducted in accordance with these rules. To continuously strengthen the corporate governance expertise of our directors, the Company annually arranges for members to attend external courses recognized under the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies" or invites professional lecturers for in-house training. In 2025, all seven board members completed their continuing education, with total training reaching 42 hours.

In terms of functional committees, the Company has established a Remuneration Committee and an Audit Committee, both composed of three independent directors. These committees are designed to assist the Board in its supervisory duties and to submit proposals for Board resolution, thereby deepening corporate governance. Our independent directors not only actively participate in Board meetings but also leverage their expertise in industry knowledge, accounting, and financial analysis to provide professional and specific recommendations on major matters, including the implementation of internal control systems, business development, and financial planning.

(2) Improve information transparency

The Company's financial statements are regularly audited and certified by Deloitte & Touche. Regarding information required to be disclosed by laws and regulations, the Company has appointed dedicated personnel to collect such information and ensures that it is announced accurately and timely on the Market Observation Post System (MOPS) in accordance with the law. Furthermore, to safeguard the rights and interests of shareholders and stakeholders, the Company has established a comprehensive spokesperson system to ensure that all material information is disclosed in a fair and transparent manner.

(3) Proactively engage with stakeholders:

The Company has appointed a spokesperson and an acting spokesperson to serve as communication bridges. Stakeholders may also submit inquiries and suggestions online via the "Stakeholder Section" of the Company's website. For the annual general meeting of shareholders, the Company accepts shareholder proposals according to the legally mandated timeframe; eligible shareholders may submit proposals during this period, which are then reviewed by the Board of Directors in accordance with regulations. Furthermore, the Company regularly holds investor conferences to provide the investing public with timely updates on operating performance and industry prospects, further facilitating two-way communication between the Company and its investors.

2.2.2 Operations of the Audit Committee

1. Composition of the Audit Committee and scope of duties

The Company has elected three independent directors at the Annual Shareholders Meeting, who together constitute the Audit Committee. The Committee meets at least once per quarter. Its primary responsibilities include: reviewing financial reports, assessing the appointment (or dismissal) and independence of the external auditors, supervising the effective implementation of internal controls, and ensuring the Company's regulatory compliance. All core duties and powers are performed in accordance with Article 14-5 of the Securities and Exchange Act.

2. Major tasks during 2025

- (1) Completed the assessment of the effectiveness of the internal control system.
- (2) Modified the internal control system, including the Audit Committee Charter, in accordance with Article 14-1 of the Securities and Exchange Act.
- (3) Appointed 2025 CPAs and reviewed audit fees.
- (4) Reviewed the 2024 Business Report and financial statements.
- (5) Obtained the statement of independence issued by the accounting firm appointed as the basis for the assessment of the independent of CPAs.
- (6) Handling other major matters stipulated by the Company or competent authorities.

The Audit Committee held 6 (A) meetings during 2025, and the independent directors' attendance is as follows:

Title	Name	Actual attendance (B)	Proxy Attendance	Actual attendance (%) (B/A)(Note1)	Remark
Independent Director	Wu, Li-Ching	6	0	100	
Independent Director	Hsu, Yung-Chen	6	0	100	
Independent Director	Huang, Shih-Yi	6	0	100	

Note1: The attendance (%) is calculated with the number of meetings attended by each member divided by the number of committee meetings held during their term of office.

Other remarks:

1. If the operations of the Audit Committee fall under any of the circumstances below, the date of the Audit Committee meeting, the session, the content of the proposal, any objection, reservation, or major suggestion made by independent directors, the committee's resolution results, and the Company's response to the committee's opinions shall be specified:

(1) Issues required under Article 14-5 of the Securities and Exchange Act:

Date of Audit Committee meeting	Discussion	Audit Committee's resolution results	Response to independent directors' opinions
March 14, 2025	Proposal for the Company's 2024 employee remuneration and directors' remuneration	Upon inquiry by the Chair, the proposal was approved without objection by all attending committee members. The Board of Directors, in accordance with the recommendations of the Audit Committee, also approved all resolutions.	
March 14, 2025	Proposal to issue the Company's 2024 Statement of the Internal Control System		
March 14, 2025	Proposal for the Company's 2024 annual business report and financial report		
March 14, 2025	Proposal for the Company's 2024 Deficit compensation table		
March 14, 2025	Proposal to evaluate the independence, fitness assessment and compensation of the Company's certified CPA		
March 14, 2025	Proposal to remove the non-compete restrictions for directors of the Company		
May 14, 2025	Proposal for the change of CPAs due to internal rotation within the accounting firm.		
July 15, 2025	Proposal for the change of the Company's Spokesperson, Acting Spokesperson, Chief Financial Officer, Chief Accounting Officer, and Corporate Governance Officer.		
July 15, 2025	Proposal for the issuance of new shares through a cash capital increase.		
August 12, 2025	Proposal for the Company's Financial Report for 2025Q2		
August 12, 2025	Proposal for the amendment of the Company's "Detailed Rules for the Implementation of Internal Audit."		
August 12, 2025	Proposal for the Company's planned issuance of new shares through a cash capital increase.		
November 12, 2025	Proposal for the purchase of Directors and Officers (D&O) Liability Insurance.		
December 23, 2025	Approved the amendment to the Company's "Internal Control Self-Assessment Procedures."		
December 23, 2025	Proposal for the Company's 2026 Business Plan and consolidated financial budget		
December 23, 2025	Proposal for the amendment of the Company's "Operating Procedures for the Preparation and Verification of Sustainability Reports."		
December 23, 2025	Proposal for the Amendment of the Company's "Table of Approval Authority"		

(2) Except the aforementioned issue, other issue not yet resolved in the Audit Committee but has been duly resolved by two-thirds majority of the total number of director seats: None

2. With respect to the avoidance of conflicting interest agendas, describe the names of independent directors, details of the relevant agendas, reasons for avoiding conflicting interest, and the voting decisions: None

3. Communication between independent directors and the chief internal auditor/CPAs:
There are means for independent directors to directly communicate with the chief internal auditor/CPAs, and the communication is smooth.

(1) The Company regularly emails an audit report on the previous month or a follow-up report to independent directors for review, and independent directors provide feedback or opinions as necessary. The chief internal auditor regularly participates in the Audit Committee meeting convened quarterly and reports to the independent directors on the audits performed and the audit results. The communication between the independent directors and the chief internal auditor during 2025 is briefly stated below:

Date	Communication method	Matters communicated, independent directors' opinions, and subsequent response
March 14, 2025	9th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, while issuing the Company's 2024 Statement of the Internal Control System and stating the risk and internal control self-assessment results. None of the independent directors expressed objection.
May 14, 2025	10th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, and the independent directors agreed with the content of the report.
July 15, 2025	11th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, and the independent directors agreed with the content of the report.
August 12, 2025	12th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, and the independent directors agreed with the content of the report.
November 12, 2025	13th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, and the independent directors agreed with the content of the report.
December 23, 2025	14th meeting of the 4th Audit Committee	The chief internal auditor reported on the items audited, results, and improvement follow-up, and submitted the 2026 audit plan. The independent directors agreed with the content of the report.
March 14, 2025; May 14, 2025; August 12, 2025; November 12, 2025; December 23, 2025	Symposium (alone)	The chief internal auditor communicated the internal audit business with the independent directors, who expressed their awareness of the content without making other suggestions.

- (2) In addition to reporting to the independent directors on the audit or review of the financial statements, the CPAs appointed by the Company held at least one event to raise awareness of laws in the Company per year to update our employees' knowledge of financial and tax laws and countermeasures against relevant impacts. Independent directors and CPAs usually communicate with each other by email or phone at any time when necessary. Their communication during 2025 is briefly stated below:

Date	Communication method	Matters communicated	Result
March 14, 2025	9th meeting of the 4th Audit Committee	CPAs' 2024 audit report The 2025 audit plan and update of laws and regulations	Understood
May 14, 2025	10th meeting of the 4th Audit Committee	CPAs' review report on the financial statements for 2025 Q1 and update of laws and regulations	Understood
August 12, 2025	12th meeting of the 4th Audit Committee	CPAs' review report on the financial statements for 2025 Q2 and update of laws and regulations	Understood
November 12, 2025	13th meeting of the 4th Audit Committee	CPAs' review report on the financial statements for 2025 Q3 and update of laws and regulations	Understood
December 23, 2025	14th meeting of the 4th Audit Committee	The 2025 audit plan report and update of laws and regulations	Understood
March 14, 2025; May 14, 2025; August 12, 2025; November 12, 2025;	Symposium (alone)	The independent directors communicated the audit work with the CPAs, and the independent directors expressed their awareness of the content without making other suggestions.	Understood

2.2.3 The operations of corporate governance and the deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
1. Will the Company based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies set up and disclose the Company's corporate governance best-practice principles?	✓		The Company has formulated the Corporate Governance Best Practice Principles as per the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and published it on the Corporate Governance section of our official website and the MOPS for reference of stakeholders.	None
2. Shareholding structure and shareholders' equity				None
(1) Will the Company have the internal procedures regulated to handle shareholders' proposals, doubts, disputes, and litigation matters; also, have the procedures implemented accordingly?	✓		The Company has set up a spokesperson and acting spokesperson mechanism to communicate with external parties and set up a section dedicated to stakeholders on our official website, so we can properly handle shareholders' suggestions, questions, and disputes, thereby ensuring their rights and interest. In addition, we have appointed a professional shareholder service agency, which sends shareholder service personnel to deal with relevant rights and interest issues.	
(2) Will the Company possess the list of the Company's major shareholders and the list of the ultimate controllers of the major shareholders?	✓		Our insiders (directors, managers, and major shareholders, each holding at least 10% of the total issued shares) report the changes in their shareholdings to the Company in accordance with regulations per month. The Company also appoints a professional shareholder service agency to handle stock affairs as per law; as such, we can effectively keep abreast of major shareholders' shareholdings and	

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(3) Will the Company establish and implement the risk control and firewall mechanisms with the related parties?	✓		disclose them in accordance with the regulations. The Company has established the Subsidiary Monitoring and Management Operating Procedures in the internal control system as per laws and regulations, and each subsidiary's assets, finance, and business operate independently. We have established an appropriate risk control mechanism and firewall , and our auditors regularly monitor the operation.	
(4) Will the Company set up internal norms to prohibit insiders from utilizing the undisclosed information to trade securities?	✓		The Company has formulated the Procedures for Handling Material Inside Information and proceed in accordance with Article 157-1 of the Securities and Exchange Act. We prohibit company insiders from using undisclosed information on the market to trade stocks, and the Company also passes out the publicly listed company insiders' trading of equity FAQ brochure to new directors and managers when they take office for them to follow applicable rules. We also send emails to raise their awareness of applicable laws and regulations from time to time. Furthermore, we added "Stock trading control measures for insiders from the day they learn about the Company's financial statements or relevant performance information include the restriction that directors must not trade their shares during the closed periods of 30 days prior to the publication of the annual financial statements and 15 days prior to the publication of quarterly financial statement." to Article 15 of the Procedures for Ethical Management and Guidelines for Conduct.	

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
3. The constitution and obligations of the board of directors (1) Has the Board of Directors formulated a diversity policy and specific management objectives and implemented them accordingly? (2) Will the Company, in addition to setting the Compensation Committee and Audit Committee lawfully, have other functional committee set up voluntarily? (3) Does the company establish a method to evaluate board performance and evaluate board performance every year? Are the performance evaluation results reported to the board and used as a reference for the remuneration and nomination for re-election of	✓ ✓ ✓		Please refer to the section 2.1.1 titled 5. “The status of individual directors' implementation of the board members' diversity policy:” of this annual report. The Company has established the Compensation Committee and the Audit Committee, both of which are formed by all independent directors, and has established operating procedures for them to follow. The Company has also established a Business Administration Committee, which is formed by three directors and CEO. It regularly analyzes and discusses materials issues, such as company strategies, operations, and organization, as a reference for the Board of Directors and execution units to make decisions and implement plans. In the future, we will assess if there is a need to set up other functional committees. At present, the Compensation Committee formulates and regularly reviews the director performance evaluation and remuneration policies, systems, standards, and structures and submits its suggestions to the Board of Directors for discussion. For details regarding the methods and results of the board performance evaluation, please refer to the section 2.2.1 titled “3. Details of the implementation of board evaluation:” of this annual report.	None

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
directors? (4) Will the Company have the independence of the public accountant evaluated regularly?	✓		The Company conducts an annual assessment of the independence of the certifying CPA and reports the results to the Audit Committee and the Board of Directors. Please refer to the section 2.3.2 titled “Standards for assessing the independence of CPA and Audit Quality Index (AQI) evaluation procedure” on this annual report.	

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
4. Has the Company has appointed an appropriate number of competent corporate governance personnel and designated a corporate governance officer to be responsible for corporate governance affairs (including but not limited to providing directors and supervisors with the materials required for performance of their duties, assisting directors and supervisors with compliance, handling matters related to board meetings and the shareholders' meetings, and preparing minutes of board meetings and shareholders' meetings)?	✓		The Company appointed Peng, Chuan-Tsai, Director of the Finance Division, as the corporate governance officer. The Board of Directors has also approved the revision of the "Standard Operating Procedures for Handling Directors' Requests," designating the Finance Department as responsible for handling directors' requests and matters related to corporate governance and to appointed the Registrar and Transfer Agency Department of Mega Securities to handle the shareholder service business. The tasks completed during 2025 are as follows: 1. Notified the directors to convene a board meeting seven days before a board meeting agenda was set out, provided meeting materials, reminded directors to recuse themselves from certain proposals in advance, if any, and sent the minutes of the board meetings to the directors within 20 days after the conclusion of each board meeting. 2. Evaluated and purchased directors liability insurance for directors. 3. Provided board members with the information on training courses, allowing all board members to complete at least six hours of training courses. 4. Provided the Company's business or financial information to directors upon their request, maintained smooth communication between directors and various managers, and provided board members with the information on new or amended laws related to their duties, corporate governance, or business administration from time to time. 5. Convened at least a communication meeting between independent directors and CPAs/auditors/financial supervisor per quarter.	None

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			6. Completed the registration of the date of a shareholders' meeting beforehand according to law, prepared meeting notices, a meeting handbook, and meeting minutes prior to a deadline stipulated in law, and completed the change registration after the Articles of Incorporation were amended or new directors were elected. 7. Held an investor conference on business performance per year to establish a variety of means for communication with investors. 8. Reviewed the achievement of corporate governance evaluation indicators one by one per year and discussed the indicators, for which the Company failed to obtain scores.	
5. Has the Company established a communication channel with the stakeholders (including but not limited to the shareholders, employees, customers, and suppliers), set up a stakeholder section on the Company's website, and responded appropriately to the important corporate social responsibilities concerned by the stakeholders?	✓		1. The Company instructs the President's Office to communicate with stakeholders depending on the situation and has a spokesperson and an acting spokesperson in place to communicate with external parties. 2. The Company has set up a section dedicated to stakeholders on our official website (www.copartner.com.tw) and clearly state the detailed contact information (phone number and email), to provide stakeholders a means to communicate with the Company depending on their needs. 3. For the Company's key topics of concern, communication channels, and response mechanisms for various categories of stakeholders, please refer to Table 1 on page 38 of this annual report.	None
6. Has the Company commissioned a professional stock service agent to handle shareholders	✓		The Company has appointed the Registrar and Transfer Agency Department of Mega Securities to handle various shareholder services.	None

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
affairs?				
7. Disclosure of information				None
(1) Does the Company have a website setup and the financial business and corporate governance information disclosed?	✓		The Company has set up an official website (http://www.copartner.com.tw) to disclose various financial business and corporate governance information, while reporting and disclosing it on the MOPS at the same time according to law.	
(2) Has the Company adopted other information disclosure methods (such as, establishing an English website, designating a responsible person for collecting and disclosing information of the Company, substantiating the spokesman system, placing the juristic person seminar program on the Company's website, etc.)?	✓		The official website is in both Chinese and English languages, and the Company has designated personnel to be responsible for collecting company information and publishing and disclosing material information, and there are a spokesperson and an acting spokesperson in place to respond to investors' questions. The company also hold an investor conference at least once a year, and disclose the time, information and the conference recording on the official website or the MOPS.	
(3) Does the company announce and report its financial statements within two months after the end of a fiscal year, and publish and declare in advance the		✓	The Company announces and discloses the annual financial statements, quarterly financial statements, and monthly operating performance on the MOPS before the deadline required by law and on the Company's website simultaneously.	

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
financial statements of Q1, Q2 and Q3 as well as status of monthly operations?				
8. Are there any other important information (including but not limited to the interests of employees, employee care, investor relations, supplier relations, the rights of stakeholders, the advanced study of directors and supervisors, the implementation of risk management policies and risk measurement standards, the execution of customer policy, the purchase of liability insurance for the Company's directors and supervisors) that are helpful in understanding the corporate governance operation of the Company?	✓		1. Employee rights and employee care: The Company believes that human capital is one of our precious assets and have been committed to providing them with a safe and comfortable work environment with reasonable rewards, while constantly planning various employee benefits. In addition to safeguard employees' legitimate rights and interest in accordance with the Labor Standards Act, we provide domestic and overseas travel and health examination subsidies and hold Labor Day activities. 2. Investors' and stakeholders' rights and interest: The Company has a spokesperson and an acting spokesperson in place to maintain investor relations. In addition, we appoint a professional shareholder service agency to handle issues related to shareholders' rights and interest. 3. Implementation of supplier relations and client policies: The Company has long maintained stable and positive relations with clients and suppliers with adequate bilateral communication and has personnel dedicated to responding to clients' complaints. 4. Directors' training: Our directors not only have professional industry expertise and practical experience in business administration but also receive training per year depending on their individual needs. Please refer to the section 2.2.8 titled "Directors and Managers' continuing education during 2025:" on this annual report.	None

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			5. Directors liability insurance: The company annually purchases director's liability insurance and reports to the Board of Directors after signing a new insurance policy per year. Recent BOD resolution: Nov 12, 2025 Recent BOD report: Jan 22, 2026 Insurance coverage: Insured: All directors Insurance Company: MSIG Co., Ltd. Coverage Amount: USD 10,000,000 Insurance Period: Dec 26, 2025- Dec 26, 2026. 6. Implementation of the risk management policy and the risk measurement standards: The Company has formulated internal rules and regulations according to law and conduct various risk management and assessments accordingly. 7. Implementation of Employee Opinion Surveys: To implement corporate governance and ensure effective labor-management communication, the Company completed an opinion survey for all head office employees for the 2025 fiscal year in March 2026. Conducted anonymously, the survey covered five core dimensions: "Compensation and Benefits, Work Environment, Career Development, Corporate Culture, and Sustainable Development." The survey achieved a coverage rate of 84.21%, with an overall satisfaction score of 3.6 (out of 5). Among the results, internal assessment, salary adjustments, and performance incentive systems received the lowest score (3). To enhance employee motivation, the Company will adjust salaries at appropriate times and review the performance incentive system to	

Assessment Items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			ensure compensation remains market-competitive, thereby strengthening talent retention and corporate sustainability. Regarding promotion channels and career development opportunities (3.2), the Company will continue to optimize internal promotion indicators and plan diverse development pathways. This aims to meet the career planning needs of colleagues across different levels and professional fields, fostering mutual growth for both employees and the enterprise. In terms of the Company's future business prospects and sustainable development (3.3), the Company will utilize diverse communication methods, such as regular operational briefings, to transparently disclose its mid-to-long-term development roadmap. These efforts are intended to strengthen employees' identification with the corporate vision and enhance team cohesion.	
9. Please describe the improvement performed according to the corporate governance evaluation results published by the Governance Center of Taiwan Stock Exchange in last year, and propose the matters with priority for improvement and the respective measures and Corporate: (1) The Company reviews the corporate governance evaluation results and the corporate governance evaluation indicators, for which the Company failed to obtain scores, released in the last year one by one per year. The indicators, for which we have completed the improvements, are as follows: 1. Disclose relevant ESG information in the ESG report with reference to the SASB and TCFD frameworks. 2. Disclose annual greenhouse gas emissions for Scope 1 and Scope 2 over the past two years. 3. Establish a personal data protection policy and disclose both its contents and implementation status. 4. Regularly conduct employee opinion surveys and disclose their implementation status and improvement plans. (2) Prioritized indicators to improve and improvement measures: 1. Evaluate the establishment of functional committees beyond those required by law. 2. Disclosure of Greenhouse Gas (GHG) Scope 3 Categories and Annual Emissions for the Past Year 3. Establish a Sustainability Development Committee				

Table 1: Stakeholder Concerns, Communication Channels, and Response Mechanisms:

identity	Response department	Concerns	Communication Channels	Communication Status
Shareholders:	Finance Division the spokesperson the deputy spokesperson	Company operating performance, dividend distribution, corporate governance, R&D direction.	We hold a shareholders' meeting per year, and shareholders can fully exercise their voting rights by electronic means. The Company also holds an investor conference per year, publishes the annual report for the shareholders' meeting, and discloses monthly revenue among other information, to keep shareholders informed of the Company's operating performance.	In 2025, the Company held its annual shareholders' meeting and organized one institutional investor conference to provide shareholders with an opportunity to raise relevant questions.
Employees	Human Resources Department and Employee Welfare Committee.	Workplace safety, employee benefits, labor-management relations, opinion expression methods	We can communicate the issues of workplace safety, employee benefits, and labor-management relations with employees through quarterly labor-management meetings and conducts an annual employee opinion survey.	A total of four labor-management meetings were convened during the year to facilitate dialogue, coordinate labor relations, and promote labor-management cooperation.
Suppliers	Management Department and procurement units	Supplier management evaluation.	The Company lives up to the spirit of sustainable development and abide by the principle of fair trade, require suppliers to comply with applicable laws and regulations on safety and environmental protection. Our procurement contact points communicate relevant requirements with suppliers from time to time. Suppliers can also ask questions at any time to strive to achieve the goal of information symmetry.	The Company maintained regular communication and engagement with stakeholders through ongoing liaison activities and relationship management.
Clients	Sales Department	Products, Services, Customer Relations Product Quality Product Compliance with Regulations	We visit clients and participate in exhibitions to respond to issues of product quality and sales services that clients emphasize. In addition, we have set up a section on the official website for clients to ask questions about each product, and there are personnel dedicated to responding to their questions in a timely manner.	Regular communication with customers was conducted through visits and meetings. In 2025, the Company participated in international exhibitions across various countries to enhance customer interaction and market presence.

2.2.4 The composition, responsibility, and operations of the Compensation Committee:

The Company has set up the Compensation Committee on December 16, 2011, formed by all independent directors, in accordance with the Securities and Exchange Act, and it operates in accordance with the Company's Compensation Committee Charter. The committee holds at least two meetings per year and held 6 meetings during 2025.

1. Information on the members of the Compensation Committee:

Identity	Qualification	Professional qualification and experience	Compliance of independence (Note 1)	Number of other public companies where the members are also the members of the Compensation Committee of these companies.
	Name			
Independent Director (Convener)	Wu, Li-Ching	Please refer to the section 2.1.1 titled on directors, Data of Directors, President, Vice President, Assistant Manager, and heads of various departments of this annual report		-
Independent Director	Hsu, Yung-Chen			-
Independent Director	Huang, Shih-Yi			-

2. Responsibility of the Compensation Committee:

The Compensation Committee shall fulfill its duty of care as a good manager, faithfully perform the following responsibilities, and submit suggestions to the Board of Directors for discussion:

- (1) Establish and regularly review the directors and managers' performance evaluation standards, annual and long-term performance targets, and remuneration policies, systems, standards, and structures, as well as disclose the performance evaluation standards in the annual report.
- (2) Regularly evaluate the achievement of the performance goals of the Company's directors and managers, and determine the content and amount of individual remuneration based on the evaluation obtained from the performance evaluation standards.

The individual board and manager performance evaluation results, the content of individual remuneration, the association between the amount of remuneration and evaluation results, and the reasonability shall be disclosed in the annual report and reported to the shareholders' meeting.

3. Operations of the Compensation Committee:

- (1) The Compensation Committee consists of three members. The term of office of the committee members is from August 9, 2023 through June 29, 2026.
- (2) The Compensation Committee held 6 meetings (A) during the last year. The qualifications and attendance of the members are as follows:

Title	Name	Actual attendance (B)	Proxy Attendance	Actual attendance (%) (B/A) (Note)	Remark
Convener	Wu, Li-Ching	6	0	100%	
Committee	Hsu, Yung-Chen	6	0	100%	
Committee	Huang, Shih-Yi	6	0	100%	

Other remarks:

- Where the board of directors does not adopt or amend the proposal(s) posed by the Compensation Committee: The Company shall expressly elaborate on the date, session while the board of directors meeting was convened, contents of the issues, outcome of decisions resolved in the board of directors and the Company's response to the opinions posed by the Compensation Committee (For instance, if the salary pay resolved by the board of directors is higher than that proposed by the Compensation Committee, the Company should elaborate on the fact of differential gap and the cause thereof): None.
- Where a decision resolved in the Compensation Committee is found in contravention of rules or in qualified opinion as verified with records or documented declaration, the Company shall expressly elaborate on the date, sessions of the meeting convened by the Compensation Committee, contents of agenda, opinions of all members and acts taken in response to such opinions: None.

Note: The attendance (%) is calculated with the number of meetings attended by each member divided by the number of committee meetings held during their term of office.

- The dates of the committee meetings during 2025, the contents of the proposals, resolution results, and the Company's response to the committee members' opinions:

Date of meeting	Discussion	Resolution result	Response to independent directors' opinions
March 14, 2025	1. Proposal for the Company's 2024 employee remuneration and directors' remuneration	Approved as proposed without objection.	Submitted to the Board of Directors and approved by all directors present.
May 14, 2025	1. Proposal to distribute the Company's 2024 managers' remuneration and performance bonus. 2. Proposal to evaluation the Company's 2024 directors' and managers' remuneration. 3. Proposal for the remuneration adjustment of the Company's managers. 4. Proposal to regularly review the board performance evaluation indicators and make suggestions.		
July 15, 2025	1. Proposal for the remuneration of the Company's newly appointed managers.		
Aug. 12, 2025	1. Proposal for the remuneration of the Company's newly appointed managers.		
Oct. 13, 2025	1. Proposal for the subscription of the 2025 cash capital increase by the Company's managers and directors with employee status.		
Nov. 12, 2025	1. Proposal for the pension of the Company's managers.		

2.2.5 Implementation of the promotion of sustainable development and the deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies									
	Yes	No	Summary description										
1. Does the Company have a specific (or part-time) unit set up to promote the sustainable development governance framework, and the Board of Directors authorizing the management to handle matters and report the supervision results to the Board of Directors?	✓		To fulfill corporate social responsibility and promote the mutual prosperity of the economy, environment, and society in order to achieve sustainable development goals, the Board of Directors resolved to amend the "Sustainable Development Best Practice Principles" in March 2022. In terms of the implementation mechanism, the Company has designated the "Office of the General Manager" as the dedicated unit responsible for coordinating the formulation and execution of sustainability policies, management guidelines, and specific action plans, with execution results reported to the Board of Directors on an annual basis. Meanwhile, the Board and senior management continuously supervise the operations of the dedicated unit and monitor global sustainability trends and changes in the business environment to perform rolling reviews and refine the Company's sustainability system. All relevant regulations have been fully disclosed on the Company's website to continuously enhance the substantive effectiveness of sustainability governance.	None									
2. Does the company assess the risk of environmental, social, and governance (ESG) issues in relation to corporate operations based on the materiality principles and establish policies or strategies in relation to risk management?	✓		<table><tr><td colspan="3">Based on the materiality principle under corporate social responsibility, the Company conducts relevant risk assessments of critical issues and have formulated relevant risk management policies based on the risks assessed. The details are as follows:</td></tr><tr><td>Material issue</td><td>Risk assessment indicator</td><td>Risk management policy</td></tr><tr><td>Environmental</td><td>Waste Management Water Resources Energy Management</td><td>As a citizen on Earth, the Company is deeply aware of the importance of environmental sustainability and strive to minimizes the risk of environmental</td></tr></table>	Based on the materiality principle under corporate social responsibility, the Company conducts relevant risk assessments of critical issues and have formulated relevant risk management policies based on the risks assessed. The details are as follows:			Material issue	Risk assessment indicator	Risk management policy	Environmental	Waste Management Water Resources Energy Management	As a citizen on Earth, the Company is deeply aware of the importance of environmental sustainability and strive to minimizes the risk of environmental	None
Based on the materiality principle under corporate social responsibility, the Company conducts relevant risk assessments of critical issues and have formulated relevant risk management policies based on the risks assessed. The details are as follows:													
Material issue	Risk assessment indicator	Risk management policy											
Environmental	Waste Management Water Resources Energy Management	As a citizen on Earth, the Company is deeply aware of the importance of environmental sustainability and strive to minimizes the risk of environmental											

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
				violations by adopting waste gas collection systems and water circulation systems, while proactively implementing energy-saving and carbon reduction projects in a long term to increase employee' awareness of environmental protection, to increase the resource use efficiency.
			Social	labor-management relation
				Workplace safety
				The company regularly holds labor-management meetings and establishes a employee welfare committee to promote interaction and communication among all employees. The Company complies with the Labor Standards Act and applicable laws and regulations to formulate various salary and benefit measures for employees, provide a leave of absence and flextime system that are better than legal requirements, various insurance, and subsidies, and proactively implement diverse employee activities to attract and retain outstanding employees. The Company's office entrances and exits are equipped with an access control, monitoring, and security control system to

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
				ensure employee security. We appoint a professional company inspect public security and have obtained the building public security independent inspection certificate of approval. We regularly appoint professional companies to repair or maintain various mechanical and electrical or firefighting equipment, air condition and Water dispenser. Office are strictly smoke-free as per regulations to prevent the occurrence of fire incidents. No occupational accidents occurred in 2025.
			Customer privacy	The company implements a privacy policy and protection mechanism to ensure the protection of customer privacy. Any suspected incidents or issues regarding customer data security will be promptly reported to minimize the risks associated with such occurrences.
			Governance Anti-corruption	The Company has formulated the Ethical Corporate Management Best Practice Principles, the Procedures for Ethical Management and Guidelines for Conduct, an internal control system, a delegation system, division of labor,

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
				and other anti-fraud measures; carry out internal audits and internal control self-assessments; and provides channels for reporting violations of business ethics to duly implement anti-corruption measures.
			Information security	The Company keeps trade secrets strictly confidential. Employees are not allowed to inquire about or collect suppliers' and clients' trade secrets, trademarks, patents, and other intellectual property rights not related to their jobs. We signed the non-disclosure agreements (NDA) to protect their trade secrets. Information security measures adopted include anti-virus software installed on personal computers used by all employees, and anti-virus software used to detect viruses in external storage media, and the latest version of virus patterns automatically updated, and emails and attached files thereto scanned to confirm virus-free before being sent or received by the Company's email server, all illegal intrusions into the Company's network detected and blocked around the clock, as well as a

Item	Implementation				Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description		
				defense mechanism adjusted in a timely manner.	
			Socioeconomic compliance	The Company complies with laws and regulations, such as the trade laws in Taiwan and China and international standards, to ensure that our business operations are eco-friendly and in alignment with ethical conduct.	
3. Environmental issues (1) Does the company have an appropriate environmental management system established in accordance with its industrial characteristics?	✓		The environmental management of the Company’s domestic and overseas plants is handled in accordance with local government laws and regulations. Cablex Wire And Cable (KunShan) Mfg., Copartner Technology (ShenZhen) Co., Ltd. in China and Copartner technology (Thailand) Co., Ltd in Thailand have all obtained ISO 14001 environmental management system certification to effectively prevent and control environmental pollution and improve the resource and energy efficiency, while we adopt RoHS as our production target in line with clients’ requirements and the international environmental protection trends. The latest certificate of Copartner Technology (ShenZhen) Co., Ltd. is valid from Feb 20, 2025 through Mar 23, 2028, that of Copartner Technology (Thailand) Co., Ltd is valid from Mar 26, 2025 through Mar 25, 2028. and that of Cablex Wire And Cable(KunShan) Mfg. is valid from Feb 14, 2025 through Feb 13, 2028. Relevant information is available on our official website:Capabilities-Certifications		None

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(2) Is the company committed to enhancing the power efficiency and using renewable materials that are with low impact on the environmental impacts?	✓		In recent years, energy shortages and global carbonization have exacerbated. To respond to and reduce the impact of environmental changes, we continue to implement energy conservation and carbon reduction measures. Such measures are stated below: 1. Adopting energy-saving equipment in offices We have adopted energy-saving energy-efficiency LED lights in our offices in compliance with the energy-saving and carbon reduction policy. 2. Raising awareness of energy conservation and carbon reduction Putting up energy-saving slogans at lighting and air-conditioning switches and continuing to hold activities to raise awareness of greenhouse gas reduction. 3. Resource use and recycling We recycle copper and PVC pellets, print paper, and water, to increase the resource use rate and reduce our impact on the environment, thereby enabling the sustainable use of resources on Earth.	
(3) Has the Company assessed its current and future potential risks and opportunities of climate change and taken countermeasures against climate-related issues?	✓		The Company is a manufacturer. In response to climate change issues, we recycle and reuse materials and have VOCs treatment facilities in place, so that the waste gas from the PVC pellet production process can be collected and treated to meet the emission standards, to greatly reduce the emissions. In addition, we have taken measures to update equipment, replace old lamps with LED ones, save water, turn off lights, and controlling the air conditioning temperature to cope with climate change issues. The Company also continues to assess the potential risks and opportunities caused by climate change to ensure the stability of our operations and maintain our competitiveness.	
(4) Has the Company counted the greenhouse gas emissions, water	✓		Due to the nature of the industry, our production process requires only a small amount of water for wire cooling. A comprehensive water circulation system has been established to effectively enhance the reuse rate of	

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
consumption, and total weight of waste over the past two years and formulated policies on greenhouse gas reduction, water consumption reduction, or other waste management?			water resources. In terms of air pollution control, the wire manufacturing process generates no exhaust gas, while the PVC pellet plant is equipped with VOC (Volatile Organic Compound) treatment facilities. Exhaust gases are properly collected and treated to meet emission standards before discharge, achieving a reduction rate of up to 65% in an effort to minimize the environmental impact of our operations. Furthermore, the Company actively implements energy conservation and carbon reduction measures by promoting various energy-saving management schemes across offices, factory areas, and public spaces. In addition to the full adoption of energy-efficient lighting, we conduct internal education and promotion to encourage employees to develop good habits, such as saving water, turning off lights when not in use, controlling air conditioning temperatures, and taking the stairs instead of the elevator. Meanwhile, we strictly carry out the recycling and reuse of copy paper, copper materials, and other waste scraps, taking concrete actions to reduce the impact of corporate operations on the natural environment. Disclosure of the Company's Greenhouse Gas Emissions for 2025: Please refer to section 2.2.6 table 1-1 Greenhouse Gas Inventory and Assurance Status of this annual report. Disclosure of the Company's Recent Water Consumption and Waste Generation: Water Consumption: As all of the Company's sites in Taiwan are office-based, water usage primarily results from employees' daily activities and has therefore not been classified as a material topic. The calculation method is based on the monthly water consumption recorded on utility bills, combined with the water usage data of the building or park where the office is located, allocated proportionally according to floor area. The scope of the data includes all of the Company's office locations in Taiwan.	

Item	Implementation				Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies															
	Yes	No	Summary description																	
			<table><tr><th>Year</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Consumption (unit: cubic meters)</td><td>1,621.78</td><td>1,416.84</td><td>1,325.99</td></tr></table> Waste Generation: As the Company’s sites in Taiwan are all office-based, waste is primarily generated from employees’ daily activities and is therefore not classified as a material topic. As a non-manufacturing enterprise, the Company is not required to distinguish between hazardous and non-hazardous waste. The scope of the data includes all of the Company’s office locations in Taiwan. The calculation method is based on the average daily general waste generation per person as announced by the Ministry of Environment, multiplied by the number of employees each month and the number of working days. <table><tr><th>Year</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Waste Generation (kg)</td><td>22,174.48</td><td>15,577.54</td><td>21,136.87</td></tr></table>	Year	2023	2024	2025	Consumption (unit: cubic meters)	1,621.78	1,416.84	1,325.99	Year	2023	2024	2025	Waste Generation (kg)	22,174.48	15,577.54	21,136.87	
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Year	2023	2024	2025																	
Waste Generation (kg)	22,174.48	15,577.54	21,136.87																	
4. Social issues (1) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on human rights?	✓		The Company recognizes and supports the Universal Declaration of Human Rights, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. We are committed to providing employees with a safe and legally compliant working environment. The Company pledges to comply with all applicable global labor regulations, including the Employment Service Act, the Act of Gender Equality in Employment, and other relevant labor laws, in order to protect the lawful rights and interests of our employees. We also uphold internationally recognized fundamental labor rights, including freedom of association, the right to collective bargaining, care for disadvantaged groups, the prohibition of child labor, the elimination of all forms of forced labor, and the eradication of	None																

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			discrimination in employment and occupation. We are dedicated to ensuring that all employees enjoy a fair, safe, and respectful workplace. Human Rights Protection Policy and Management Measures: 1. Recruitment and Equal Treatment: In compliance with the Employment Service Act and the Act of Gender Equality in Employment, the Company ensures fairness and transparency throughout the recruitment process. All forms of discrimination based on race, gender, religion, age, marital status, sexual orientation, nationality, or disability are strictly prohibited. Equal opportunities for development are guaranteed for all employees. 2. Friendly Workplace and Occupational Safety: Safe Environment: Periodic workplace assessments are conducted to ensure employee safety. Health Care: Annual health checkups are provided, monthly health protection information is shared, and occupational physicians and nurses offer preventive guidance based on individual needs. An open consultation channel is available to raise health awareness. Leave Policy Implementation: Employees are encouraged to maintain a work-life balance. The Company offers leave benefits superior to statutory requirements, including unpaid leave and birthday leave. Occupational Safety Training: Regular emergency response drills, including self-defense firefighting exercises, are conducted to enhance emergency preparedness. 3. Prohibition of Forced Labor and Child Labor: No Forced Labor: The Company ensures that all employees are employed voluntarily. Any use of threats, violence, or other unlawful means to restrict employee freedom is strictly forbidden. No Child Labor: The Company adheres to international standards and strictly prohibits the employment of child	

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(2) Has the company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflected business performance and achievements in the remuneration for employees?	✓		labor, ensuring that all employees meet applicable legal age and labor requirements. 4. Human Rights Policy Promotion and Education: New Employee Training: Human rights policies and protection measures are communicated during onboarding to ensure understanding of the Company's commitments. Company-Wide Education: Programs are implemented to prevent workplace violence and bullying, fostering a culture of respect and inclusion. 5. Legal Compliance and Corporate Responsibility: Compliance Management: The Company ensures compliance with local labor laws across all global operations and adheres to anti-human trafficking and anti-slavery legislation. Employee Rights Protection: Reasonable working hours are enforced, and safe and healthy working conditions are provided in accordance with local labor standards. The company regularly holds labor-management meetings and establishes a employee welfare committee to promote interaction and communication among all employees. The company complies with the Labor Standards Act and applicable laws and regulations to formulate various salary and benefit measures for employees, provide a leave of absence and flextime system that are better than legal requirements, various insurance, and subsidies, and proactively implement diverse employee activities to attract and retain outstanding employees. Our excellent talents are from diverse backgrounds. As of May 15, 2026, 84.21% of our employees have a bachelor's degree or above; female employees account for 47.37% of the total employees; and female managers account for 31.43% of all managers. The Company upholds the principle of profit sharing and raises employees' salary appropriately and distributes employee remuneration through employee evaluations and annual operating results, to reflect our operating performance in	

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(3) Does the Company provide employees with a safe and healthy work environment, and provide safety and health education to employees regularly?	✓		employee remuneration. The Company's office entrances and exits are equipped with an access control, monitoring, and security control system to ensure employee security. We appoint a professional company inspect public security every two years and have obtained the building public security independent inspection certificate of approval. We regularly appoint professional companies to repair or maintain various mechanical and electrical or firefighting equipment and report to the competent authority. We regularly repair or maintain the air-conditioning equipment per year; the water dispenser equipment every two months. We conduct self-defense fire exercises every six months and prohibit smoking at business premises in accordance with laws. We hire cleaners to clean the office environment every day to ensure a clean and healthy work environment. We provide hygiene products, such as alcohol and masks, to employees in the offices, organize health examination for employees per year, and continue to care for employees' physical and psychological health. We hold labor-management meetings every three months to reinforce labor-employment collaboration. We prohibits workplace bullying and have the regulations for establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace in place to protect employees' rights, ensuring that each employee is treated with respect and fairness. We organize health examination for employees and provide subsidies per year; have full-time health administrators in place to provide health consultation service and advice. Each office has an emergency response contact point to provide effective emergency response guidance in case of any emergency. We invite doctors to the Company to provide medical consultation services on-site and hold relevant health seminars from time to time to enhance employees' medical knowledge.	

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
(4) Does the Company have an effective career capacity development training program established for the employees?	✓		We have blood pressure monitors set up at designated locations in each workplace to ensure employees' health. In addition to alleviating employees' concern at work, we pay equal attention to their family members and provide them and their family members with health examination discounts. We purchase group insurance for each employee and travel insurance additionally for those on a business trip. We also purchase commercial fire insurance, plus theft insurance, for offices and plants, to provide employees with a safe and healthy work environment. The company has no fire incidents in 2025. The company has internal job rotation and arranges training programs according to organizational needs, employees' daily performance, personality traits, and career aspirations to enrich job content. These enable employees to acquire new knowledge and skills, thereby enhancing their professional standards. Additionally, we encourage employees to cultivate a spirit of self-learning and continuous improvement to achieve personal growth goals and increase competitiveness in future careers.	
(5) Does the company comply with the related laws and regulations and international standards regarding the customer health and safety, customer privacy, marking communication, and labeling of its products and services and establish policies to protect the rights and	✓		The Company's products are not directly sold to consumers. We attach great importance to clients' opinions. In addition to visiting them, we provide them with means to ask questions, file complaints, or make suggestions on the Company's website. Based on the principle of good faith, we properly respond and give feedback to protect their rights.	

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
interests of customers and procedures for grievances? (6) Has the company established policies for management to request suppliers to comply with the relevant laws and regulations of environmental protection, occupational safety and health, and labor human rights? Does the company keep track on the implementation of such policies?	✓		The Company has the Supplier Evaluation Management Regulations in place, attach great importance to the protection of the environment and society, and select honest suppliers, and visit suppliers from time to time to assess their suitability. All suppliers should live up to the same philosophy as the Company, and should not be involved in violations of environmental protection, occupational safety and health, and labor rights. In the case of a violation, the Company will terminate and cancel the contract at any time and blacklist the supplier.	
5. Has the Company referred to the internationally accepted reporting standards or guidelines to prepare reports, such as ESG reports that discloses the Company's non-financial information? Did the Company apply for assurance or guarantee of such reports to a third-party certification body?		✓	In accordance with regulations, the Company will complete the preparation of the "Sustainability Report" for the previous year before August each year. Based on established sustainability norms, we will implement various policies, strategies, and concrete measures to fulfill our commitment to corporate sustainable development. Furthermore, while the Company's current Sustainability Report has not yet obtained an assurance or guarantee opinion from a third-party verification body, we will strictly follow regulatory guidelines in the future to complete third-party assurance within the prescribed deadline, thereby continuously enhancing the transparency and credibility of our information disclosure.	None.

Item	Implementation			Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
6.	If the Company has established the corporate social responsibility principles based on “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies,” please describe any discrepancy between the principles and their implementation: The Company has formulated the Sustainable Development Best Practice Principles to fulfill our various social responsibilities. There is no major difference between our implementation and the principles.			
7.	Other important information for the implementation of sustainable development: (1) Social charity: Practicing Corporate Social Responsibility (CSR) and pursuing sustainable development are the core philosophies our Group consistently upholds alongside our commitment to maximizing shareholder value. In recent years, we have actively engaged in various social welfare initiatives, including serving as environmental volunteers at the Wugu Wetland Ecological Park, donating supplies and assisting with environmental cleanup at orphanages, collaborating with charitable organizations to invite visually impaired massage therapists to provide services at our office, and participating in the "Mother's Day Charity Project" to support disadvantaged groups As the effects of the pandemic have subsided and life has returned to normalcy, the Company has placed a greater emphasis on encouraging employees to take practical action in outdoor public welfare. For example, a beach cleanup was held at Waimushan, Keelung, at the end of 2023. Furthermore, mountain cleanup activities were organized at the Mt. Guanyin Linshao Trail in 2024 and 2025, demonstrating our ongoing commitment to local environmental conservation. (2) Stakeholders: The Company attaches great importance to stakeholders’ rights and interest and have set up the Stakeholders section on our official website as a communication platform, thereby learning about stakeholders’ reasonable expectations and needs, either economically or environmentally, complaints, or suggestions. The Company upholds the principle of good faith to properly respond and provide feedback or improvement plans to facilitate effective communication.			

2.2.6 Climate-related information for listed and over-the-counter companies

1. Implementation status of climate-related information

Items	Execution status
1. Describe the board of directors and management oversee and govern climate-related risks and opportunities through several mechanisms:	Board of Directors The Board of Directors regularly supervises climate-related risks, opportunities, response strategies, and the progress of related initiatives and targets. Board members continuously engage in relevant training courses and uphold the values of sustainability, integrity, and pragmatism. The Board actively promotes transparency and disclosure of operational information and strengthens communication with stakeholders. ESG Team The company has established an ESG Team as an internal sustainability coordination unit. It is led by the General Manager's Office, which is responsible for planning, promoting, and overseeing the company's sustainable development strategies. The ESG Team convenes at least once a year and reports its execution results to the Board of Directors through the General Manager's Office. The Board evaluates the feasibility of related strategies and regularly reviews their progress. The General Manager's Office and the ESG Team are responsible for proposing and implementing sustainability-related policies, systems, management guidelines, and specific action plans. For more details, please refer to the ESG Report.
2. Describe how identified climate risks and opportunities impact the business, strategies, and finances of the company (short-term, medium-term, long-term).	In accordance with the TCFD framework and in compliance with the requirements of IFRS S1 and S2, the Company has conducted an in-depth assessment of the financial impacts and time horizons of climate-related risks and opportunities. By analyzing 16 identified climate risks, we have effectively formulated short-, medium-, and long-term strategies to mitigate potential financial risks and enhance our market competitiveness. For detailed explanations of high-risk items, please refer to Table 1.
3. Describe the financial impact of extreme weather events and transition actions.	Through internal discussions, inventory, and evaluations, the Company has analyzed 16 climate risks and their financial impacts, conducting an in-depth assessment of how climate-related risks and opportunities affect the Company's finances and the corresponding time horizons. For details, please refer to Appendix 2.
4. Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	Climate-Related Risk and Opportunity Management Framework To systematically address the challenges of climate change and strengthen operational resilience, Copartner continuously promotes the identification and management of climate-related risks and opportunities. By defining the scope of various risks and opportunities and assessing their likelihood and degree of impact, we establish a robust foundation for subsequent risk control and strategic adjustments. Through scenario analysis, the Company simulates potential adaptation and management measures while establishing a continuous tracking and periodic review mechanism. This ensures that climate risk and opportunity management operates over the long term and is refined through a rolling process in response to the evolving external environment. The Company's identification process for climate change risks and opportunities is divided into four stages—Identification, Evaluation, Analysis, and Adaptation—to ensure consistency and completeness across all operations and to systematically support the management requirements for climate-related issues. The detailed process is as follows: 1. Identification and Categorization of Risks and Opportunities

Items	Execution status						
	The Company utilizes a systematic approach to inventory various climate risks and opportunities. We further evaluate their specific impacts on operations, including potential timeframes (short, medium, and long-term), source categories, and potential financial implications. 2. Climate Risk Questionnaire Distribution Quantitative surveys are conducted to collect internal perspectives. The gathered results assist the Company in identifying and screening climate-related risk and opportunity items that have a material impact on our operations, ensuring an evidence-based selection process. 3. Analysis of Key Climate Impacts In accordance with TCFD guidelines and climate scenario analysis tools, the Company performs in-depth analysis of identified risks and opportunities. We plan corresponding financial-level disclosures to present our awareness, assessment results, and response strategies regarding climate issues. This enhances information transparency and assists stakeholders in understanding the Company's sustainable resilience. 4. Formulation and Planning of Adaptation and Management Measures Having preliminary identified potential climate-related risks and opportunities, the Company will proceed to formulate specific response strategies and action plans for each issue. Progress and effectiveness will be tracked through regular meetings. The management results are summarized and reported to the Board of Directors, ensuring that senior management is informed of climate risk response policies and the necessary data for decision-making, thereby strengthening our overall climate governance capabilities.						
5. If using scenario analysis to assess resilience to climate change risks, it should describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts involved.	Under the TCFD framework, the Company adopts SSP2-4.5 and SSP5-8.5 scenarios, as referenced in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report, to assess physical climate risks. The Shared Socioeconomic Pathways (SSPs) enrich the traditional Representative Concentration Pathways (RCPs) by incorporating socioeconomic development factors, providing a more comprehensive basis for climate scenario analysis. Scenario analysis is conducted using publicly available interactive charts from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCiP), with SSP2-4.5 and SSP5-8.5 set as the simulation scenarios for future projections. The assessment of the Company's transition risk scenario analysis is as follows: <table><tr><th>SSPs</th><th>Transition Risk Scenario Assumptions</th><th>Estimated Potential Financial Impacts</th></tr><tr><td>SSP2-4.5</td><td>Global climate policies are advancing moderately, with stable economic growth proceeding alongside a low-carbon transition. The projected temperature increase is approximately 2.7°C.</td><td> The primary financial impacts arise from increased costs related to product development and supply chain management. In response to downstream customers' demands for low-carbon design and energy-efficient specifications, the Company will need to allocate more resources to R&D and product optimization. At the same time, to enhance the quality of ESG disclosures and gain recognition from international brands, the Company must also strengthen its greenhouse gas inventory and external verification processes, leading to higher compliance expenditures. As carbon pricing gradually increases, the Company will face higher carbon cost burdens. According to government policy estimates, the </td></tr></table>	SSPs	Transition Risk Scenario Assumptions	Estimated Potential Financial Impacts	SSP2-4.5	Global climate policies are advancing moderately, with stable economic growth proceeding alongside a low-carbon transition. The projected temperature increase is approximately 2.7°C.	The primary financial impacts arise from increased costs related to product development and supply chain management. In response to downstream customers' demands for low-carbon design and energy-efficient specifications, the Company will need to allocate more resources to R&D and product optimization. At the same time, to enhance the quality of ESG disclosures and gain recognition from international brands, the Company must also strengthen its greenhouse gas inventory and external verification processes, leading to higher compliance expenditures. As carbon pricing gradually increases, the Company will face higher carbon cost burdens. According to government policy estimates, the
SSPs	Transition Risk Scenario Assumptions	Estimated Potential Financial Impacts					
SSP2-4.5	Global climate policies are advancing moderately, with stable economic growth proceeding alongside a low-carbon transition. The projected temperature increase is approximately 2.7°C.	The primary financial impacts arise from increased costs related to product development and supply chain management. In response to downstream customers' demands for low-carbon design and energy-efficient specifications, the Company will need to allocate more resources to R&D and product optimization. At the same time, to enhance the quality of ESG disclosures and gain recognition from international brands, the Company must also strengthen its greenhouse gas inventory and external verification processes, leading to higher compliance expenditures. As carbon pricing gradually increases, the Company will face higher carbon cost burdens. According to government policy estimates, the					

Items	Execution status		
			carbon fee is expected to range between NT\$1,200 and NT\$1,800 per metric ton by 2030. Based on the Company’s estimated emissions of approximately 117.599 metric tons in 2025, the projected carbon fee expenditure will range from NT\$141,100 to NT\$211,700. Overall, the impact on the Company’s revenue structure and operating costs remains limited and manageable. However, if export markets implement a carbon tariff of US\$20 per metric ton, it could further raise product operating costs and exert pressure on export competitiveness. Continuous monitoring of policy developments and strategic adjustments will be required.
	SSP5-8.5	Global cooperation weakens, fossil fuel use continues to rise, and there is a lack of concrete emissions reduction actions. The projected temperature increase is approximately 3.6°C.	If carbon taxes, carbon fees, or border carbon tariffs are implemented rapidly, they will indirectly raise procurement costs and overall operating expenses, particularly in the absence of viable low-carbon supplier alternatives. Moreover, as international brand clients increasingly enforce carbon reduction requirements across their supply chains, failure to establish a comprehensive greenhouse gas inventory system and present a concrete decarbonization roadmap in a timely manner may expose the Company to risks such as loss of orders or reassessment of business partnerships. This could adversely affect operational stability and future revenue growth potential. In addition, with the acceleration of ESG-focused investment trends, capital markets may revalue companies with insufficient carbon risk management capabilities. This could lead to higher financing costs and place additional pressure on the Company’s financial flexibility.
	The assessment of the Company’s physical risk scenario analysis is as follows:		
	SSPs	Physical Risk Scenario Assumptions	Estimated Potential Financial Impacts
	SSP2-4.5	Global climate policies advance moderately, with stable economic growth and low-carbon transition proceeding in parallel. Projected temperature rise: ~2.7°C	The primary risks arise from the climate resilience of supply chain manufacturing sites. If key subcontractors are located in areas with relatively high climate risk, they may be exposed to events such as typhoons, flooding, or power outages, potentially resulting in delivery delays and increased costs. In addition, chronic risks such as rising high-temperature days and water stress may force subcontractors to adjust processes or reduce production capacity, leading to potential disruptions in order fulfillment and delivery arrangements.

Items	Execution status		
	SSP5-8.5	Global cooperation weakens, fossil fuel use continues to grow, and there is a lack of clear emissions reduction actions. Projected temperature rise: ~3.6°C	Physical risks escalate rapidly, including factory shutdowns at supply chain sites or critical logistics nodes due to floods, droughts, or typhoons. These disruptions may delay chip deliveries, lengthen stocking cycles, and interrupt operations. If the Company is unable to promptly shift to alternative manufacturing partners, it may impact overall shipping schedules and customer satisfaction, resulting in potential order losses and damage to reputation. Moreover, climate-related disasters could damage subcontractor infrastructure, increase insurance premiums, and expand disaster-related expenses, further driving up overall operating costs. In the long term, failure to incorporate climate resilience into supply chain management and operational planning may turn physical risks into a major uncertainty affecting the stability of revenue and cost structure.
6. If there is a transformation plan to address and manage climate-related risks, describe the content of the plan, as well as the indicators and objectives used to identify and manage physical risks and transition risks.	The Company, in accordance with the government-mandated timeline, plans to reduce its greenhouse gas emissions by 10% by 2030 and achieve net-zero emissions by 2050. To reach this target, the Company will gradually phase out high-energy-consuming electrical equipment and replace it with energy-efficient alternatives to improve energy usage efficiency. At the same time, the Company will actively procure renewable energy certificates to reduce electricity-related emissions. Scope1: Equipment using refrigerants, such as air conditioners and refrigerators, will be gradually replaced with energy-efficient products that carry environmental certification labels. Scope2: To mitigate the environmental impact of electricity consumption, the Company will evaluate the procurement of green electricity to reduce carbon emissions. Transition Risk: The Company operates in a sector vulnerable to low-carbon economic transformation and must respond promptly to market strategy shifts and government policy impacts. A carbon reduction target of 5% is set for the year 2030. Physical Risk: Facing risks of supply chain disruption due to floods and fires, the Company will strengthen the diversification of its supply chain. The goal is to increase the number of supply chain partners by 2% by the year 2029.		
7. If using internal carbon pricing as a planning tool, the basis for price determination should be explained.	To demonstrate to investors the Company's concrete progress in managing climate change issues while maintaining sound financial performance, it is essential to prudently assess the impact of climate-related risks. The Company has implemented an internal carbon pricing mechanism as a management tool for evaluating capital expenditures and driving carbon reduction initiatives. This approach enhances the Company's carbon risk management capabilities, strengthens climate resilience, and aligns with the Company's core strategies and decision-making processes. The internal carbon price was established with reference to global carbon		

Items	Execution status
	pricing trends and major international reports, including the International Energy Agency's World Energy Outlook and the World Bank's State and Trends of Carbon Pricing. Industry pricing models and strategic applications were also taken into consideration. Ultimately, the Company has set its internal carbon price at NT\$300 per metric ton of CO ₂ e.
8. If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planning timeframe, annual progress, etc., should be specified. If carbon offsetting or Renewable Energy Certificates (RECs) are used to achieve the targets, the source and quantity of offset carbon credits or the number of RECs should be explained.	1. The Company's ESG Team is responsible for coordinating greenhouse gas inventory operations. The inventory boundary is set to include only Taiwan-based operations, covering emissions from Scope 1 and Scope 2 sources. For details, please refer to Appendix 3. In the first phase (by 2026), the Company aims to reduce Scope 1 and Scope 2 greenhouse gas emissions by 1% compared to the baseline year, with annual rolling reviews and adjustments to follow. 2. The Company has not yet planned to use carbon offsets or Renewable Energy Certificates (RECs) to achieve the related targets.
9. Inventory and assurance of greenhouse gas emissions, along with reduction targets, strategies, and specific action plans (to be filled in table 1-1 and 1-2)	The Company completed the 2025 Greenhouse Gas (GHG) inventory for the parent company in 2026. We plan to undergo third-party assurance in 2028 and aim to complete the 2026 consolidated inventory for the parent and its subsidiaries in 2027. For information on GHG inventory, reduction targets, strategies, and concrete action plans, please refer to Tables 1-1 and 1-2.

Table 1-1 Greenhouse Gas Inventory and Assurance Status**1-1-1 Greenhouse Gas Inventory Status**

Greenhouse Gas Inventory Information: 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.

- 1.The parent only entity is required to begin greenhouse gas inventory starting from 2025. Accordingly, the Company finished the inventory for the year 2025 during 2026.
- 2.Subsidiaries included in the consolidated financial report are required to begin greenhouse gas inventory starting from 2026.

Year	Scope 1	Scope 2	Scope 3	Total	Emission Intensity
2024 (Note 3)	64.1877	95.4083	0	159.596	0.725
2025 (Note 3)	20.0694	52.4485	45.0807	117.599	0.425

Note1:Direct emissions (Scope 1) refer to emissions from sources that are owned or controlled by the company. Energy indirect emissions (Scope 2) refer to greenhouse gas emissions resulting from the generation of purchased electricity, heat, or steam consumed by the company. Other indirect emissions (Scope 3) refer to emissions that occur as a result of company activities, but originate from sources not owned or directly controlled by the company.

Note2:The coverage of data for direct emissions and energy indirect emissions shall comply with the timeline stipulated in Article 4-1, Paragraph 2 of the “Directions for the Preparation and Filing of Sustainability Reports by TPEX Listed Companies” issued by the Taipei Exchange. Disclosure of other indirect emissions (Scope 3) is voluntary.

Note3: GHG Inventory Standards: Greenhouse Gas Protocol (GHG Protocol) and ISO 14064-1. Specifically, ISO 14064-1 was adopted as the inventory standard for 2024. Starting from 2025, the standard was transitioned to the GHG Protocol, which is expected to serve as the inventory standard for all subsequent years.

Note4:The greenhouse gas emissions intensity may be calculated per unit of product/service or revenue. However, data based on revenue (in NT\$ million) must be disclosed at a minimum.

1-1-2 Greenhouse Gas Assurance Information

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

1. Starting in 2027, the Company will annually disclose the assurance status of the previous year’s GHG inventory for the parent standalone entity, in accordance with the government-mandated timeline.
2. Beginning in 2028, the Company will also conduct GHG inventories for subsidiaries included in the consolidated financial report and will annually disclose the assurance status of the previous year’s inventory in accordance with the government’s schedule.

Note1:The process shall be carried out in accordance with the timeline stipulated in Article 4-1, Paragraph 3 of these Directions.

Note2:The assurance provider must comply with the relevant regulations governing sustainability report assurance bodies as prescribed by the Taiwan Stock Exchange Corporation and the Taipei Exchange.

Note3:For disclosure content, please refer to the best practice examples available on the Corporate Governance Center website of the Taiwan Stock Exchange.

Table 1-2 Greenhouse Gas (GHG) Emission Reduction Goals, Strategies, and Action Plans

Greenhouse Gas Emissions Reduction: Baseline Year, Targets, Strategies, Action Plans, and Progress

Greenhouse Gas Reduction Baseline Year and Reduction Targets

To formulate a greenhouse gas (GHG) reduction strategy, the Company completed a GHG inventory in 2024 using the parent only financial reporting boundary (Operations in Taiwan). Accordingly, the baseline year is set as 2024, with emissions totaling 159.596 tCO₂e. In 2025, as the calculation methodology transitioned from ISO 14064-1 to the GHG Protocol, emissions recorded under the new accounting method decreased to 117.599 tCO₂e. The Company has designated 2025 as the inventory base year, and all future inventory calculation standards are expected to follow the GHG Protocol methodology. The Company aims to reduce emissions by at least 1% annually from the baseline year through the implementation of the following concrete actions.

GHG Reduction Strategy and Action Plan

The Company's wire manufacturing processes do not emit gases directly. For the PVC pellet plant, VOC (Volatile Organic Compounds) control facilities are installed to collect and treat exhaust gases generated during production. These gases are only released after meeting emission standards, achieving up to a 65% reduction in emissions. The Company is committed to minimizing the environmental impact of its operations. In addition, various energy-saving and carbon-reduction measures are actively implemented, including energy management programs in offices, factories, and public areas. These initiatives include the full adoption of energy-efficient lighting, promoting energy-saving habits among employees (e.g., turning off lights when not in use, controlling air conditioning temperatures, using stairs instead of elevators), and optimizing facility layout through factory consolidation for improved production efficiency. Participation in the carbon trading market is also being evaluated.

The company is committed to effective GHG management and reduction by setting clear strategies and goals. These include improving energy efficiency, introducing renewable energy, and optimizing production processes, with the goal of reducing Scope 1 and Scope 2 emissions by 1% by 2026.

In 2025, the primary energy sources used by copartner and its facilities included purchased electricity, fuel for company vehicles, and fuel for production equipment—all of which were non-renewable. The Company maintains an annual GHG emission reduction target of 1% for both Scope 1 and Scope 2 to steadily advance toward its decarbonization objectives.

Appendix 1:

The Company regularly reviews its major long-term strategic goals and has established two key visions—“Net Zero Emissions by 2050” and “Low-Carbon Transition”—to align with national policies targeting net zero by 2050.

The Company will provide a detailed explanation of how it addresses climate-related risks and opportunities, including current and anticipated changes in its business model in response to these challenges.

Category		Description	Impact on business model		Impact on value chain	
			Now	Expected	Now	Expected
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing	No impact currently	Domestic energy prices have been rising annually, and discussions on carbon pricing mechanisms have begun, leading to increased costs for electricity and fuel consumption.	Costs across the energy-intensive value chain have risen significantly and are being passed on to downstream customers.	Once carbon fees become normalized in the future, carbon-intensive suppliers may lose their price advantage, affecting their viability and competitiveness.
	Policy and Regulation	Product and service requirements and regulation	Products must comply with environmental regulations such as RoHS and REACH, and certain markets require certifications for non-toxicity or low volatility.	Regulatory requirements will continue to tighten, and in the future, products will need to undergo additional environmental certifications and traceability management, leading to increased R&D and testing costs.	Compliance with hazardous substance management standards has become a basic requirement for suppliers; however, some small and medium-sized suppliers still lack systematic management mechanisms.	Under dual pressure from regulations and the market, suppliers must obtain relevant certifications and declarations of conformity for RoHS, REACH, VOC, and other standards.
	Market	Changes in customer behavior	No impact currently	As sustainable procurement becomes the norm, the company must adjust product design and strengthen its carbon management system and reporting capabilities; otherwise, it may risk losing key orders.	No impact currently	Suppliers must possess basic capabilities in carbon inventory and environmental data for their products; otherwise, they will be unable to meet the requirements of end brands or export markets.

Category		Description	Impact on business model		Impact on value chain	
			Now	Expected	Now	Expected
	Market	Market information uncertainty	Rapid changes in international policies and customer sustainability standards require frequent adjustments in business direction and response strategies.	The company must strengthen its intelligence gathering on policy and industry developments and establish early warning systems and flexible strategy adjustment mechanisms to cope with external fluctuations.	Small and medium-sized suppliers have weaker access to information and respond slowly to changes in external policies and market conditions.	This may affect the overall speed and accuracy of supply chain adjustments. Copartner may need to invest in training and information integration resources to enhance their responsiveness.
	Market	Raw material price increase	No impact currently	The company needs to develop strategies for diversified supply sources and alternative materials, and strengthen its ability to transfer costs and respond to price fluctuations in real time.	Upward pressure on metal and petrochemical material prices affects delivery stability and causes frequent fluctuations in quotations.	Raising selling prices or shortening quotation validity periods, along with potential adjustments to supply strategies and payment terms, may affect Copartner's procurement and inventory planning.
	Reputation	Changes in consumer preferences	No impact currently	This will create upstream pressure through the supply chain on Copartner, compelling the company to accelerate the development and deployment of green materials and products.	No impact currently	It is expected that suppliers will be required to provide traceable raw materials with environmental labels or ESG certifications; otherwise, they will be phased out.

Category		Description	Impact on business model		Impact on value chain	
			Now	Expected	Now	Expected
opportunity	Resource Efficiency	Use higher efficiency production and distribution processes.	Process optimization, yield improvement, and shipping planning enhancements reduce costs and improve delivery efficiency.	Efficiency gains strengthen cost competitiveness and operational flexibility, supporting the positioning of high-value-added products	Invest in process improvement, production line integration, quality enhancement, and logistics collaboration.	Continuously increase investment in automation, data-driven management, and supply chain efficiency projects.
	Energy Sources	Use low-carbon energy.	Low-carbon electricity and energy-saving management help reduce emissions and compliance pressure, improving alignment with customer partnership requirements.	Reduces long-term carbon cost exposure; enhances resilience and competitiveness.	Invest in energy management, energy-saving measures, and electricity data management.	Increase resource allocation for low-carbon power procurement, energy-saving equipment, and energy management systems (EMS).
	Products and Services	Develop and/or increase low-carbon products and services.	Enhance material inventory and environmental information transparency, strengthening product differentiation and customer verification efficiency.	Helps increase the proportion of high-value-added products and expands collaborative opportunities in automotive, data center, and other applications.	Invest in R&D, material substitution assessments, compliance documentation, and joint customer development.	Increase resource investment in low-carbon design, process improvement, and product life cycle management (PLM) capabilities.

Appendix 2:
Assessment of the Financial Impacts of Climate Risks

Category		Description	Potential period horizon of impact			Financial impact during the reporting period
			Short	Medium	Long	
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing		V	V	The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Policy and Regulation	Product and service requirements and regulation	V	V		The potential period horizon of this risk is short and medium-term, In the short term, it entails specific requirements and regulatory oversight for existing products and services.
	Market	Changes in customer behavior		V		The potential period horizon of this risk is medium-term, and there is no material financial impact during the current reporting period.
	Market	Market information uncertainty	V	V		The potential period horizon of this risk is short and medium-term, During the reporting period, shifts in the international landscape have introduced significant market uncertainty.
	Market	Raw material price increase	V	V		The potential period horizon of this risk is short and medium-term, During the reporting period, shifts in the international landscape have intensified the risk of rising raw material costs for Copartner.
	Reputation	Changes in consumer preferences		V		The potential period horizon of this risk is medium-term, and there is no material financial impact during the current reporting period.
Opportunity	Technical	Use higher efficiency production and distribution processes.		V		The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Technical	Use low-carbon energy.		V	V	The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Technical	Develop and/or increase low-carbon products and services.		V	V	The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.

Appendix 3:

The Company’s absolute total greenhouse gas emissions for Scope 1 and Scope 2 during the reporting period of 2025, expressed in metric tons of carbon dioxide equivalent (tCO₂e), are presented as follows:

Table of Absolute Total Greenhouse Gas Emissions

Emission Category	Emission Item	Subtotal (tCO ₂ e)	Total Emissions by Scope (tCO ₂ e)
Scope 1	Stationary	0.0000	20.0694
	Mobile	19.5796	
	Fugitive	0.4898	
Scope 2	Purchased Electricity	52.4485	52.4485
Scope 3	Waste generated in operations	7.1865	45.0807
	Fuel- and energy-related activities	37.8942	

Strategic Greenhouse Gas (GHG) Objectives and Corresponding Indicators and Targets

Strategic Goal	Indicators				Baseline (2025)	Targets				
	Indicator Name	Unit of Measure	Indicator Type	Current Value		Objective Purpose	Target Scope	Target Type	Target Period	Milestone / Interim Target
Net Zero Emissions by 2050	Total Scope 1 GHG Emissions	Metric tons CO ₂ e	Quantitative	20.0694	20.0694	GHG Emission Reduction	Parent only company	Absolute Target	Through 2050	Annual greenhouse gas emissions decreased by approximately 1–2% compared to the previous year.
	Total Scope 2 GHG Emissions	Metric tons CO ₂ e	Quantitative	52.4485	52.4485	GHG Emission Reduction	Parent only company	Absolute Target	Through 2050	
	Total Scope 3 GHG Emissions	Metric tons CO ₂ e	Quantitative	45.0807	45.0807	GHG Emission Reduction	Parent only company	Absolute Target	Through 2050	
	Total Scope 1 & 2 & 3 GHG Emissions	Metric tons CO ₂ e	Quantitative	117.599	117.599	GHG Emission Reduction	Parent only company	Absolute Target	Through 2050	

2.2.7 Performance in ethical corporate management inconsistency with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
1. Business Integrity Policy and action plans (1) Has the Company established policies for ethical corporate management approved by the board of directors and stated such policies and practices in its regulations and external documents and in the commitment made by the board of directors and senior management to actively implement such policies?	✓		In accordance with the latest regulations, the Company has amended the "Ethical Corporate Management Best Practice Principles" and formulated the "Procedures for Ethical Management and Guidelines for Conduct" by resolution of the Board of Directors. These regulations will be disclosed on the Company's website to clearly demonstrate our policies and practices regarding ethical management. Furthermore, Directors and senior management are required to issue a "Statement of Ethical Corporate Management" to declare their commitment to active implementation.	None
(2) Has the Company established an assessment mechanism of risk from unethical behavior to regularly analyze and assess business activities with higher risk of involvement in unethical behavior and preventive programs for unethical behaviors containing at least the preventive measures stated in Paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies”?	✓		The Company has established the "Code of Ethical Conduct for Directors and Managers" and the "Code of Conduct for Employees" to serve as the benchmarks for all personnel and to ensure that stakeholders understand the Company's ethical standards. In addition to incorporating these codes into new employee orientation, we require managers at all levels to lead by example and integrate these standards into daily operational management. Furthermore, the Company has clearly defined prevention programs and strengthened control measures for business activities with higher risks of unethical conduct.	

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
(3) Has the Company established in the preventive programs the operating procedures for unethical behavior prevention, penalties and grievance systems of breaching the guidelines for conduct, and implemented and periodically review them?	✓		Under the framework of the Ethical Corporate Management Best Practice Principles, the code of ethical conduct for directors and managers, and the code of ethical conduct for employees, the Company has clearly formulated the Procedures for Ethical Management and Guidelines for Conduct to specifically regulate our personnel when performing duties at work, including specifying the operating procedures and guidelines for conduct, a punishment and complaint system for violations, and the scope of application that applies to the Company, our subsidiaries, and other organizations or juridical persons with substantive control over the Company. We increase new employees' awareness and put such regulations into practice. Our internal audit department also plays a crucial role in ensuring compliance with professional ethics and laws and regulations. To ensure that our employees' behavior is in compliance with applicable rules and regulations, standards, procedures, and laws, our internal audit department performs various audits in accordance with the annual audit plan approved by the Board of Directors and reports the relevant audit results and improvement plan follow-up to the Board of Directors and the management team, to ensure the implementation of various management rules to prevent unethical conduct. At the end of each year, when the Board of Directors submits an annual report on the implementation of ethical corporate management to reexamine if the Company's Ethical Corporate Management Best Practice Principles need to be amended.	

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
2. Proper enforcement of business integrity (1) Does the Company have the integrity of the trade counterparty assessed and with the code of integrity expressed in the contract signed? (2) Has the Company established a dedicated (concurrent) unit to implement ethical corporate management under Board of Directors and report regularly (at least once a year) to BOD the status of implementation and supervision of ethical management policy and preventive programs of unethical behavior?	✓ ✓		Before forming a business tie with another party, the Company will first evaluate its legitimacy, ethical management policy, and if it has ever been involved in unethical conduct, to ensure that its business operations are fair and transparent and will not require, provide, or accept bribe. The Company has designated the " General Manager Office" as the dedicated unit for ethical management, responsible for promoting the implementation of relevant policies. Its duties encompass policy promotion, the formulation of preventive measures, and the supervision of their execution to ensure that the codes are strictly followed. Furthermore, the dedicated unit reports the implementation status of the previous year to the Board of Directors on an annual basis, assisting the Board in assessing the effectiveness of the various mechanisms established to prevent unethical conduct. The implementation during 2025 is as follows: 1. We sent an email irregularly to raise employees' awareness of the type of insider shareholding change reporting in violation of the Securities and Exchange Act. 2. We sent an email to all employees regarding the Company's rules of ethical management and professional ethics. 3. We sent an email to inform employees of the self-regulatory regulations on M&A information disclosures and the laws and regulations on the procedures for	None

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
(3) Does the Company have developed policies to prevent conflicts of interest, provided adequate channel for communication, and substantiated the policies?	✓		handling material inside information. 4. We reiterated the relevant rules that prohibit insiders, such as directors or employees, from profiting using the undisclosed information in the market in the Stakeholders section on our official website. 5. We have disclosed the whistleblowing channels in the Stakeholders section on our official website, including phone number and email, to help stakeholder identify issues and increase their communication means. The Company has established clear policies for the prevention of conflicts of interest within the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," and various codes of conduct, and strictly requires all departments to ensure their implementation. Regarding proposals at Board of Directors meetings, attendees with a personal interest in any matter have strictly recused themselves in accordance with Article 16 of the "Rules of Procedure for Board of Directors Meetings." Furthermore, the Company has disclosed its contact telephone numbers and email addresses on its website to provide accessible reporting channels for both internal and external personnel to report any unethical or improper conduct.	
(4) Has the Company established an effective accounting system and an internal control system for the internal audit unit to establish related audit	✓		The Company has established and followed an effective accounting system and an internal control system, and our internal auditors regularly check on the compliance with the accounting system, the internal	

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
programs based on the results of risk assessment of involvement in unethical behavior to audit and prevent the compliance with the preventive programs of unethical behavior or hire a CPA to perform the audit? (5) Has the Company organized corporate management internal and external education and training programs on a regular basis?	✓		control system, and relevant rules and report the audit results to the Board of Directors at each board meeting. Moreover, the Company conducts the annual internal control self-assessment per year, each of our departments should examine its internal control system to ensure the effectiveness of the system design and implementation. The Company discloses the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct in the Corporate Governance section on the official website and informs all employees, directors, or insiders of the applicable regulations on ethical management by email from time to time, while raising their awareness of ethical management through education and training and managers' meetings.	
3. The operations of the Company's Report System (1) Does the Company have a specific report and reward system stipulated, a convenient report channel established and a responsible staff designated to handle the individual being reported?	✓		As per the regulations on the whistleblowing system under Article 23 of the Ethical Corporate Management Best Practice Principles, Article 21 of the Procedures for Ethical Management and Guidelines for Conduct, Article 13 of the code of ethical conduct for directors and managers, and Article 24 of the code of ethical conduct for employees, any violation of the ethical conduct rules in the Group should be reported to independent directors, immediate managers, the President, the human resources officer, the chief internal auditor, or other appropriate personnel. In addition, there is a channel for reporting violations of professional ethics by relevant personnel disclosed on the official website. During 2025, no major violation was reported by	None

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
(2) Has the Company established standard operating procedures for investigating reported events, follow-up measures to be taken after the investigation was completed, and related confidentiality mechanisms?	✓		internal or external personnel. After investigation and confirmation, internal whistleblowers will be rewarded as appropriate in accordance with the human resources management regulations. As per Article 23 of the Ethical Corporate Management Best Practice Principles and Article 21 of the Procedures for Ethical Management and Guidelines for Conduct, report acceptance and investigation process and results should be recorded and stored, and relevant personnel should issue a written statement to keep whistleblowers' identity and the content of the reports confidential. If it is confirmed that the person being reported has violated the applicable laws or the Company's ethical management policy and regulations, we will immediately ask the violator to stop the relevant conduct and handle it appropriately, while reporting the handling method and subsequent review and improvement measures to the Board of Directors. No such a thing occurred during 2025.	
(3) Has the Company taken proper measures to protect the whistle-blowers from suffering any consequence of reporting an incident?	✓		As per Article 23 of the Ethical Corporate Management Best Practice Principles and Article 21 of the Procedures for Ethical Management and Guidelines for Conduct, the relevant personnel handling whistleblowing should issue a written statement to keep whistleblowers' identity and the content of the reports confidential and promise to protect whistleblowers from being improperly treated due to whistleblowing.	

Assessment Items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX -Listed Companies and the reasons
	Yes	No	Summary description	
4. Enhanced information disclosure Does the Company have the contents of corporate management and its implementation disclosed on the website and MOPS?	✓		The Company has disclosed the principles and related information on the official website, the MOPS, and annual reports in accordance with Article 25 of the Ethical Corporate Management Best Practice Principles. We have the Corporate Governance section on the official website to disclose the Procedures for Ethical Management and Guidelines for Conduct, the code of ethical conduct for directors and managers, and the code of ethical conduct for employees, as well as the internal awareness-raising events held during the year.	None
5. If the Company has formulated its own Ethical Corporate Management Best Practice Principles as per the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please specify the difference between its operation and the principles: The Company has formulated the Ethical Corporate Management Best Practice Principles to establish and develop a corporate culture of ethical management. There is no difference between the implementation and the principles.				
6. Other important information that facilitates the understanding of the Company's ethical management (e.g., reviewing and amending the Company's corporate governance best practice principles): The amendments to the Company's Procedures for Ethical Management and Guidelines for Conduct have been approved by the Board of Directors on December 23, 2022 in response to the amended law. Moreover, the Company timely arranges for directors and managers to receive corporate governance education and training and conveys the importance of integrity to them, thereby improving the effectiveness of corporate governance and duly implementing ethical management.				

2.2.8 Other important information that may facilitate the understanding of the operation of corporate governance:

The information on the operation of corporate governance is available in the Investors section on the official website.

Directors and Managers' continuing education during 2025:

1. Directors continuing education during 2025:

Title	Name	Training date	Organizer	Course name	Training hours
Director	Ho, Chun-Hsien; Wang, Shih-Tsung; Chen, Hung-Yao; Cheng, Chin-Hung; Hsu, Yung-Chen; Wu, Li-Ching Huang, Shih-Yi	August 12, 2025	Taiwan Corporate Governance Association	Corporate Growth Strategy and External Innovation	3 hours
Director	Ho, Chun-Hsien; Wang, Shih-Tsung; Chen, Hung-Yao; Cheng, Chin-Hung; Hsu, Yung-Chen; Wu, Li-Ching Huang, Shih-Yi	August 12, 2025	Taiwan Corporate Governance Association	Group Governance and Performance Management	3 hours

2. Managers' continuing education during 2025:

Title	Name	Training date	Organizer	Course name	Training hours
General Manager; Corporate Governance officer	Wu, Tung-Huang Peng, Chuan-Tsai (Note)	August 12, 2025	Taiwan Corporate Governance Association	Corporate Growth Strategy and External Innovation	3 hours
General Manager; Corporate Governance officer	Wu, Tung-Huang Peng, Chuan-Tsai (Note)	August 12, 2025	Taiwan Corporate Governance Association	Group Governance and Performance Management	3 hours
Corporate Governance officer	Peng, Chuan-Tsai	October 16, 2025	Financial Supervisory Commission (FSC)	Taipei Corporate Governance Forum	6 hours
Chief Financial and Accounting Officer	Peng, Chuan-Tsai	December 18, 2025	The Institute of Internal Auditors-Chinese Taiwan	Practical Discussion and Countermeasures for Insider Trading and Financial Statement Misrepresentation	6 hours
Chief Financial and Accounting Officer	Peng, Chuan-Tsai	December 1-2, 2025	Accounting Research and Development Foundation	Professional Education Course for Chief Accounting Officers	12 hours

Note: General Manager Wu, Tung-huang stepped down on February 1, 2026.

2.2.9 Implementation of the internal control system

1. Declaration of Internal Control Policies

For information regarding the Company's Statement on Internal Control System, please search for the "Internal Control Statement" announcement on the Market Observation Post System (MOPS). Select the Company's stock code and the relevant fiscal year to access the information.

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

2. For those who appointed a CPA to conduct an ad-hoc review of the internal control system, the CPA's review report shall be disclosed: The Company did not appoint a CPA to conduct an ad-hoc review of the internal control system, so no review report is available.

2.2.10 The important resolutions by the shareholders' meeting and the Board of Directors adopted and implementation during 2025 and up to May 15, 2026:

Date of shareholders' meeting	Important resolution	Implementation
June 13, 2025 Annual Shareholders Meeting	Ratified the proposal for the Company's 2024 Business Report and financial Report	Announced prior to the deadline
	Ratified the Company's 2024 earnings distribution Table proposal	Announced prior to the deadline
	Approved the proposal to amend the "Articles of Incorporation"	Uploaded and reported
	Approved the proposal to remove the non-compete restrictions for the company's directors	Announced prior to the deadline

Date of board meeting	Important resolution	Implementation
March 14, 2025 Board meetings (1st 2025)	Approved the proposal for the Company's 2024 employee remuneration and directors' remuneration	Pending a report to the 2025 Annual Shareholders Meeting
	Approved the proposal to issue the Company's 2024 Statement of the Internal Control System	Proceeded as approved
	Approve to proposal for amendment of the Company's "Articles of Incorporation"	Pending application of the 2025 Annual Shareholders Meeting for resolution
	Approval of the Definition of the Scope of the Company's Entry-Level Employees	Proceeded as approved
	Approved the proposal for the Company's 2024 annual business report and financial report	Pending application of 2025 Annual Shareholders Meeting for ratification
	Approved the proposal for the Company's 2024 Deficit compensation proposal	Deficit compensation Table is pending application of 2025 Annual Shareholders Meeting for ratification

Date of board meeting	Important resolution	Implementation
	Approve the proposal to evaluate the independence, fitness assessment and compensation of the Company's certified CPA	Proceeded as approved
	Approved the proposal to remove the non-compete restrictions for the Company's managers	Proceeded as approved
	Approve the proposal to remove the non-compete restrictions for the director of the Company	Pending application of the 2025 Annual Shareholders Meeting for resolution
	Approved the proposal to convene the Company's 2025 Annual Shareholders Meeting	Pending convening of the 2025 Annual Shareholders Meeting in accordance with the law
	Approved the proposal to accept shareholder proposals and handle related matters	Proceeded as approved
May 14, 2025 Board meetings (2nd 2025)	Approval of the Proposal for Internal Rotation and Replacement of the Engagement Partner by the Certifying CPA Firm	Proceeded as approved
	Approved the proposal for the Company's financial statements for 2025 Q1	Proceeded as approved
	Approved the proposal to distribute the Company's 2024 managers' performance bonus.	Proceeded as approved
	Approved the company's 2024 director and manager remuneration assessment proposal	Proceeded as approved
	Approved the proposal for the remuneration adjustment to managers.	Proceeded as approved
	Approved the proposal to regularly review the board performance evaluation indicators and make suggestions.	Proceeded as approved
July 15, 2025 Board meetings (3rd 2025)	Approved the change of the Company's General Manager.	Proceeded as approved
	Approved the changes of the Company's Spokesperson, Deputy Spokesperson, Chief Financial Officer, Chief Accounting Officer, and Corporate Governance Officer.	Proceeded as approved
	Approved the proposal for a cash capital increase through the issuance of new shares.	Proceeded as approved
	Approved the liquidation and de-registration of the subsidiary, "Wan Fu Plastic (Shenzhen) Co., Ltd."	Proceeded as approved
	Approved the Company's 2024 Sustainability Report.	Proceeded as approved
	Approved the remuneration of new managers.	Proceeded as approved

Date of board meeting	Important resolution	Implementation
August 12, 2025 Board meetings (4th 2025)	Approved the proposal for the Company's financial statements for 2025 Q2	Proceeded as approved
	Approved the proposal to remove the non-compete restrictions for the Company's managers	Proceeded as approved
	Approved the new appointment of the Company's new Vice president.	Proceeded as approved
	Approved the amendment to the Company's "Internal Audit Implementation Rules."	Proceeded as approved
	Approved the proposal for the Company's cash capital increase through the issuance of new shares.	Proceeded as approved
	Approved the proposal to introduce the Company's internal carbon pricing system.	Proceeded as approved
	Approved the remuneration of new managers.	Proceeded as approved
October 13, 2025 Board meetings (5th 2025)	Approved the establishment of the Company's "Regulations Governing Employee Stock Subscription for Cash Capital Increase."	Proceeded as approved
	Approved the proposal for the subscription of the 2025 cash capital increase by the Company's managers and directors with employee status.	Proceeded as approved
November 12, 2025 Board meetings (6th 2025)	Approved the proposal for the Company's financial statements for 2025 Q3	Proceeded as approved
	Approved the proposal to purchase directors liability insurance	Proceeded as approved
	Approved the pension of the manager.	Proceeded as approved
December 23, 2025 Board meetings (7th 2025)	Approved the proposal for the Company's 2026 annual audit plan	Proceeded as approved
	Approved the amendment to the Company's "Internal Control Self-Assessment Procedures."	Proceeded as approved
	Approved the proposal for the Company's 2026 Business Plan and 2026 consolidated financial budget	Proceeded as approved
	Approval of the Proposal to Establish the Company's "Procedures for the Preparation and Assurance of the Sustainability Report"	Proceeded as approved
	Approved the amendment to the Company's "Table of Authority."	Proceeded as approved

Date of board meeting	Important resolution	Implementation
January 22, 2026 Board meetings (1st 2026)	Approved the proposal for a cash capital increase by the subsidiary, "Copartner Technology (Dongtai) Co., Ltd."	Proceeded as approved
	Approved the change of the Company's managers and subsequent personnel arrangements.	Proceeded as approved
March 13, 2026 Board meetings (2nd 2026)	Approved the amendment to the Company's "Job Authorization and Deputy System."	Proceeded as approved
	Approved the proposal for the Company's 2025 employee remuneration and directors' remuneration	Pending a report to the 2026 Annual Shareholders Meeting
	Approved the promotion and remuneration of the Company's managers.	Proceeded as approved
	Approved the proposal to issue the Company's 2025 Statement of the Internal Control System	Proceeded as approved
	Approved the proposal for the Company's 2025 annual business report and financial report	Pending application of 2026 Annual Shareholders Meeting for ratification
	Approved the proposal for the Company's 2025 Deficit compensation proposal	Deficit compensation Table is pending application of 2026 Annual Shareholders Meeting for ratification
	Approval of the Proposal for Internal Rotation and Replacement of the Engagement Partner by the Certifying CPA Firm	Proceeded as approved
	Approve the proposal to evaluate the independence, fitness assessment and compensation of the Company's certified CPA	Proceeded as approved
	Approved the proposal to remove the non-compete restrictions for the Company's managers	Proceeded as approved
	Approved the proposal to convene the Company's 2026 Annual Shareholders Meeting	Pending convening of the 2026 Annual Shareholders Meeting in accordance with the law
	Approved the proposal to accept shareholder proposals and handle related matters	Proceeded as approved
	Approved the comprehensive re-election of Directors and Independent Directors.	Proceeded as approved
	Approved the establishment of procedures for handling the nomination of directors by shareholders.	Proceeded as approved
	Approved the nomination of director candidates by the Board of Directors and the review of candidate qualifications.	Proceeded as approved
	Approve the proposal to remove the non-compete restrictions for the director of the Company	Pending application of the 2026 Annual Shareholders Meeting for resolution

Date of board meeting	Important resolution	Implementation
	Approved the amendment to the Company's "Table of Authority."	Proceeded as approved
May 5, 2026 Board meetings (3rd 2026)	Approved the adjustment of the 2026 director candidates proposed by the Board of Directors.	Proceeded as approved
May 11, 2026 Board meetings (4th 2026)	Approved the proposal for the Company's financial statements for 2026 Q1	Proceeded as approved
	Approve the proposal to remove the non-compete restrictions for the director of the Company	Pending application of the 2026 Annual Shareholders Meeting for resolution
	Approved the amendment to the Company's "Table of Authority."	Proceeded as approved
	Approved the amendment to the Company's "Job Authorization and Deputy System."	Proceeded as approved
	Approved the proposal to distribute the Company's 2025 managers' performance bonus.	Proceeded as approved
	Approved the company's 2025 director and manager remuneration assessment proposal	Proceeded as approved
	Approved the proposal for the remuneration adjustment to new managers.	Proceeded as approved
	Approved the proposal to regularly review the board performance evaluation indicators and make suggestions.	Proceeded as approved

2.2.11 During the last year and up to the publication date of this annual report, if the directors had different opinions on important resolutions approved by the Board of Directors with records or written statements, the main content of the opinions:

Date of board meeting	Important resolution	Implementation
January 22, 2026 Board meetings (1st 2026)	Approved the change of the Company's managers and subsequent personnel arrangements.	Upon voting, Director Hung-Yao Chen dissented, while the remaining attending directors voted in favor. As a majority of the directors present approved the proposal, it was passed based on the voting results.
May 5, 2026 Board meetings (3rd 2026)	Approved the adjustment of the 2026 director candidates proposed by the Board of Directors.	Upon voting, Director Hung-Yao Chen dissented, while the remaining attending directors voted in favor. As a majority of the directors present approved the proposal, it was approved as originally proposed.

2.3 Information in public fees of the Certified Public Accountant Association

2.3.1 Ranges of CPAs' audit fees

Unit: NT\$ thousand						
Auditor's firm	Name of CPA	CPA auditing period	Audit remuneration	Non-audit remuneration (Note)	Total	Remark
Deloitte & Touche	Tsai, Mei-Chen	January 1, 2025-December 31, 2025	6,800	375	7,175	None
	Lin, Cheng-Chih					

Note: The non-audit fees included NT\$180 thousand for a transfer pricing report; NT\$130 thousand for Professional fees for the cash capital increase; NT\$65 thousand for the audit service for a dual-status business entity applying the direct deduction method.

- (1) Where the non-audit fees paid to the CPAs, the accounting firm at which the CPAs work, and the accounting firm's affiliates account for 25% or more of the audit fees, the amount of audit and non-audit fees and the content of non-audit services shall be disclosed: The non-audit fees paid by the Company to the CPAs and the accounting firm, to which the CPAs belong, do not reach 25% of the audit fee.
- (2) Where the accounting firm is replaced and the audit fees paid during the year in which the replacement occurs are less than those paid in the prior year, the amount of the decrease in the audit fees and the reason thereof shall be disclosed: None.
- (3) Where the audit fees paid for the year are lower than those paid for the prior year by 10% or more, the amount and percentage of the decrease and the reason therefor shall be disclosed: None.

2.3.2 Standards for assessing the independence of CPA and Audit Quality Index (AQI) evaluation procedure

To uphold corporate governance, the Company meticulously evaluates the independence of the certifying public accountants annually prior to signing the audit engagement letter. It has been confirmed that Deloitte & Touche has no financial interests or business relationships with the Company other than audit and tax-related services. The certifying public accountants meet the Company's independence assessment standards (see Note 2) and are fully qualified to perform the relevant audit and certification services.

Regarding the evaluation procedures, the Company requires the accountants to issue a "Statement of Independence" (confirming that their family members also comply with independence regulations). Additionally, independence declarations from the two certifying accountants, along with the "Audit Quality Indicators (AQI)" provided by the firm, are submitted to the Audit Committee and the Board of Directors as a basis for assessment. The appointment of the external auditors for 2025 was approved by the Audit Committee on March 13, 2026, and subsequently approved by a resolution of the Board of Directors on the same day. Furthermore, the certifying public accountants have implemented the mandatory rotation system in accordance with regulations, upholding a spirit of independence characterized by impartiality, rigor, and integrity.

(1) Standards for assessing the independence:

Assessment Items	Assessment Result	Qualify for Independence
Has the CPA or spouse or a dependent relative thereof is involved in direct or significant indirect financial interest with the Company?	No	Yes
Has the CPA or spouse or a dependent relative thereof is involved in any commercial relations with the Company's directors and managers that affects the independence?	No	Yes
Is the CPA or spouse or a dependent relative thereof the Company's director, manager, or a position with a direct and significant impact on the audit work during the audit period?	No	Yes
Is the CPA the spouse, lineal relative by blood, direct relative by marriage, or relative within second degree of kinship of any of the Company's directors or managers?	No	Yes
Has the CPA has provided this service for more than seven years?	Yes	Yes

(2) Audit Quality Index (AQI) evaluation procedure:

The accounting year of the firm was non-calendar year, so the information period was 2024 (from June 1, 2024 to May 31, 2025).

Aspect 1: Professional Index

With 10 years of checking experience, certified CPA performed well in checking experience, training hours, turnover rate and professional support. The turnover rate index was much lower than the industry average.

Aspect 2: Quality Control Index

Maintain a certain level with CPA load, check input, Case Quality Control Review (EQCR) situation and quality control support capability.

Aspect 3: Independence

The proportion of non-audit services at public expense is low, accounting for only 7-16% in the past two years, which did not affect the professional judgment and independence of accountants. In addition, although the company and DELOITTE & TOUCHE had visaed annual financial reports for 19 years, the internal certified CPA of the firm made regular internal transfer to prevent independence from being affected by the long audit service period for the same visa client.

Aspect 4: Supervision

As for the performance of missing external check of the firm, the punishment index and competent authorities issue letters for improvement sent by the competent authority were within the range of the same industry, the firm had checked that the company had no competent authority to issue a letter of improvement.

Aspect 5: Innovation Ability

The firm had planned to introduce audit innovation tools, expand the audit support center, import to the cloud audit platform and application of digital technology in order to improve audit quality.

The results of the latest annual evaluation were discussed and approved by the Audit Committee on March 13, 2026, and then submitted to the Board of Directors on March 13, 2026 for the approval of the independence and suitability evaluation of CPA.

2.4 Information on the replacement of CPAs during the last two years and the period thereafter:

Tsai, Mei-Chen and Lin, Cheng-Chi, CPAs at Deloitte & Touche, were responsible for auditing the Company's financial statements. Due to the accounting firm's internal job adjustment, the CPAs, Lin, Cheng-Chi and Chung, Ming-Yuan have been responsible for the audit work since 2026.

(1) Former CPAs

Date of replacement	Since 2026 Q1		
Reason for replacement	To cooperate the accounting firm’s internal job adjustment		
Client’s termination of or CPA’s refusal to the appointment	Participants		
	Situation	CPA	Client
	Termination of the appointment		
	Refusal to the (continuous) appointment		
The opinion of the audit report other than the unqualified opinion issued within the latest two years and the reasons	None		
Different opinions from the issuer’s	Yes		Accounting principles or practices
			Disclosures in financial statements
			Auditing scope or steps
			Other
	None	✓	
	Description		
Other disclosures (matters that should be disclosed under Article 10, subparagraph 6, items 1-4 - 1-7 of the Regulations)	None		

(2) Successors

CPA firm	Deloitte & Touche
Name of CPA	Lin, Cheng-Chi, Chung, Ming-Yuan
Date of appointment	Since 2026 Q1
Consultation regarding accounting treatment methods or accounting principles for specific transactions and possible opinions issued for financial statements and results before appointment	Not applicable
Successors' different written opinions from the predecessors'	Not applicable

(3) Reply from the former CPAs to the matters under Article 10, subparagraph 6, items 1 and 2-3 of the Regulations: None.

2.5 Where the Chairman, the President, chief financial officer, or chief accounting officer has been employed by the accounting firm or its affiliates during the most recent year, the name, job title, and period of working at the firm or affiliate shall be disclosed: There is no such a situation, so it is not applicable.

2.6 In the last year and up to the publication date of the annual report, the fact regarding transfer or pledge stock equity by the Company's directors, managerial officers and key shareholders holding over 10% in shareholding

For the above-mentioned information regarding the Company, please refer to the Market Observation Post System (MOPS) homepage under the sections: "Summary Reports" → "Changes in Shareholding / Securities Issuance" → "Statistics on Changes in Directors and Supervisors' Shareholding."

Website: <https://mops.twse.com.tw/mops/web/IRB110>

2.7 Relationship information, if among the company's Top 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another

April 18, 2026

Name	Shares held in own name		Shareholdings of spouse and minor children		Shares held in the names of others		The name and relationship information, if among the 10 largest shareholders any one is a related party, or is the spouse or a relative within the second degree of kinship of another.		Remark
	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Quantity	Ratio of Shareholding	Name	Relation	
Cheng, Chin-Hung	5,593,331	5.20%	-	-	-	-	Cheng, Huan-Yu Cheng, Chao-Chi	First-degree relative	-
Ou, Shu-Ching	4,706,350	4.38%	-	-	-	-	Cheng, Huan-Yu Cheng, Chao-Chi Ou, Shu-Chen	First and second degree relative	-
Wang, Shih-Tsung	4,691,337	4.36%	450,628	0.42%	-	-	None	None	-
Ho, Chun-Hsien	4,526,918	4.21%	-	-	-	-	None	None	-
Chen, Hung-Yao	3,506,988	3.26%	1,555,571	1.45%	-	-	None	None	-
Cheng, Huan-Yu	2,244,752	2.09%	-	-	-	-	Cheng, Chin-Hung Ou, Shu-Ching	First-degree relative	-
Lin, Kao-Huang	2,000,000	1.86%	-	-	-	-	None	None	-
Citibank (Taiwan) Ltd. as Custodian for UBS Europe SE Investment Account	1,699,656	1.58%	-	-	-	-	None	None	-

Cheng, Chao-Chi	1,670,276	1.55%					Cheng, Chin-Hung Ou, Shu-Ching	First- degree relative	-
Ou, Shu-Cheng	1,588,151	1.48%	-	-	-	-	Ou, Shu-Ching	Second - degree relative	-

2.8 The total number of shares held and the consolidated shareholdings in any single investee by the Company, its directors, managers, or any companies controlled either directly or indirectly by the Company

Unit: thousand shares; %

Investees (Note)	Invested by the Company		Investment held by directors, managers, and directly or indirectly controlled enterprises		Aggregate investment	
	Quantity	Ratio of Shareholding (%)	Quantity	Ratio of Shareholding (%)	Quantity	Ratio of Shareholding (%)
Copartner Wire And Cable (ShenZhen) Co., Ltd.	--	100	--	--	--	100
Cablex Wire (ShenZhen) Mfg Co., Ltd.	--	100	--	--	--	100
Hotek Technology Corporation	20,000	100	--	--	20,000	100
Copartner Technology (Thailand) Co., Ltd.	8,360	80			8,360	80
HPC Technology Inc.	2,057	48.98	--	--	2,057	48.98

Note: It is a long-term investment made by the Company using the equity method.

Chapter III Capitals and Shares

3.1 Capital and shares

3.1.1 Sources of share capital

1. Share category

May 15, 2026

Share category	Authorized capital			Remark
	Outstanding shares	Unissued shares	Total	
Registered common stock	107,550 thousand shares	92,450 thousand shares	200,000 thousand shares	The Company's stock is listed on Taiwan Stock Exchange for trading.

2. Share capital formation process

May 15, 2026

Year/ month	Issue price (NTD)	Authorized capital		Paid-up capital		Remark		
		Number of shares (in millions of shares)	Amount (in NT\$ million)	Number of shares (in millions of shares)	Amount (in NT\$ million)	Sources of share capital	Paid in properties other than cash	Other
1987.04	10	1.5	15	1.5	15	Founding capital of 15 million	None	Note 1
1996.11	10	4.4	44	4.4	44	A cash capital increase by 29 million	None	Note 2
1999.08	10	5.8	58	5.8	58	A cash capital increase by 14 million	None	Note 3
2001.07	10	20	200	10	100	A cash capital increase by 42 million	None	Note 4
2003.11	10	30	300	30	300	A cash capital increase by 200 million	None	Note 5
2004.08	12	50	500	35	350	A cash capital increase by 50 million	None	Note 6
2005.10	24	50	500	43.9	439	A cash capital increase by 68 million Capitalization of earnings to increase the capital by 21 million	None	Note 7
2006.10	30	70	700	60	600	A cash capital increase by 101 million Capitalization of earnings to increase the capital by 60 million	None	Note 8
2007.08	10	80	800	73.6	736	Capitalization of earnings to increase the capital by 136 million	None	Note 9
2008.07	10	120	1,200	78.08	780.8	Capitalization of earnings to increase the capital by 44.8 million	None	Note 10

2010.11	10	120	1,200	88	880	A cash capital increase by 99.2 million before the stock was listed on Taiwan Stock Exchange	None	Note 11
2012.01	10	120	1,200	85	850	Repurchase and cancellation of treasury shares to reduce capital	None	Note 12
2022.09	10	120	1,200	87.55	875.5	Capitalization of earnings to increase the capital by 25.5 million	None	Note 13
2026.01	12	200	2,000	107.55	1,075.5	Capitalization of earnings to increase the capital by 200 million	None	Note 14

Note 1: Per Letter Jian-III No. 173699 dated April 30, 1987.

Note 2: Per Letter 1996-Jian-III-C No. 705972 dated November 2, 1996.

Note 3: Per Letter Jing-(1999)-Zhong No. 657914 dated August 4, 1999.

Note 4: Per Letter 2001-Shang No. 09001270970, July 18, 2001.

Note 5: Per Letter Jing-Shou-Zhong No. 09232948350 dated November 13, 2003.

Note 6: Per Letter Jing-Shou-Zhong No. 09332617840 dated August 24, 2004.

Note 7: Per Letter Jing-Shou-Zhong No. 09432920840 dated October 4, 2005.

Note 8: Per Letter Jing-Shou-Shang No. 09501236890 dated October 23, 2006.

Note 9: Per Letter Jing-Shou-Shang No. 09601199250 dated August 16, 2007.

Note 10: Per Letter Jing-Shou-Shang No. 09701163250 dated July 10, 2008.

Note 11: Per Letter Jing-Shou-Shang No. 09901263140 dated November 25, 2010.

Note 12: Per Letter Jing-Shou-Shang No. 10101003320 dated January 10, 2012.

Note 13: Per Letter Jing-Shou-Shang No. 11101170840 dated September 2, 2022.

Note 14: Per Letter Jing-Shou-Shang No. 11430203920 dated January 26, 2026.

3.1.2 List of major shareholders

April 18, 2026

Name of major shareholders	Shares	Number of shares held	Shareholding ratio (%)
Cheng, Chin-Hung		5,593,331	5.20%
Ou, Shu-Ching		4,706,350	4.38%
Wang, Shih-Tsung		4,691,337	4.36%
Ho, Chun-Hsien		4,526,918	4.21%
Chen, Hung-Yao		3,506,988	3.26%
Cheng, Huan-Yu		2,244,752	2.09%
Lin, Kao-Huang		2,000,000	1.86%
Citibank (Taiwan) Ltd. as Custodian for UBS Europe SE Investment Account		1,699,656	1.58%
Cheng, Chao-Chi		1,670,276	1.55%
Ou, Shu-Cheng		1,588,151	1.48%

3.1.3 The Company's dividend policy and fact of implementation thereof.

1. Dividend policy under the Articles of Incorporation

Where the Company makes a profit for a fiscal year, the profit shall be first used for offsetting a cumulative deficit, providing 10% of the remaining profit as a legal reserve unless it has reached the total amount of the Company's paid-in capital, providing an amount for or reversing a special reserve in accordance with the laws and regulations or the competent authority's rules, and then any remaining profit, together with any undistributed retained earnings from the prior year, shall be adopted by the Company's Board of Directors as the basis for making a distribution proposal. The proposal shall then be resolved at the shareholders' meeting for the distribution of shareholder dividends.

If the preceding shareholders dividend, statutory surplus reserve, and capital surplus are distributed in cash; the proposal shall be authorized by a board of directors meeting with over two-thirds of the entire board members attending and approved by over half of those present at the meeting, and then reported the case to a shareholders meeting.

The cash and stock combination method shall be adopted as the dividend distribution policy to improve the financial structure and protect the rights and interests of shareholders. Cash dividends shall not be less than 10% of the total dividends.

2. The distribution of dividends proposed at this shareholders' meeting

The 2025 deficit compensation table as per the resolution by the Board of Directors on March 13, 2026 are as follows:

Copartner Technology Corp.
2025 Deficit compensation Table

Unit: NT\$

Item	Amount	
Beginning deficit to be compensated		(178,508,307)
Current net loss	(104,341,978)	
Retained earnings due to investment adjustments using the equity method	3,277,675	
Remeasurements of defined benefit plans recognized in retained earnings	(3,736,384)	
Plus: Current net loss seasonal adjustment amount		(104,800,687)
Current deficit to be compensated		(283,308,994)
Ending deficit to be compensated		(283,308,994)

3.1.4 The influence of the stock dividend proposed at this shareholders' meeting on the Company's operating performance and earnings per share:

The Company did not disclose the financial forecast for 2026, so it is not applicable.

3.1.5 Remuneration to the employees and directors

1. The percentage of the profit for or scope of employee remuneration and directors' remuneration as stated in the Company's Articles of Incorporation:

As per Article 19 of the Articles of Incorporation, the Company shall provide no lower than 1% and no more higher than 3% of its annual pre-tax income (before employee remuneration and director's remuneration are deducted) for employee remuneration and director's remuneration. Within the allocated employee remuneration, no less than 1% shall be distributed to grassroots employees as defined in the "Regulations Governing the Additional Deduction of Salary Expenses for Salary Increases of Small and Medium Enterprise Employees."

2. The basis for the estimation of employee remuneration and directors' remuneration for this period, basis for the calculation of the number of shares for stock dividends to employees, and accounting treatment if the amount paid out is different from the estimated amount:

The Company suffered net loss after tax for 2025, so we did not estimate employee remuneration and directors' and supervisors' remuneration.

3. Remuneration to be distributed as resolved in the board of directors:

- (1) Where there is a difference between the estimated amounts of employee remuneration and directors' remuneration paid out in cash or stock and the amounts recognized, the amount of difference, reason, and accounting treatment shall be disclosed: None.

- (2) The amount of employee remuneration paid out in stock and as a % of the sum of the total after-tax net income in the year's parent company-only financial statements and the total amount of employee remuneration: There is no such a situation, so it is not applicable.

4. In the case of the distribution of employee remuneration and directors' remuneration for the prior year (including the number of shares paid out, amount, and stock price), where there is any difference between the amounts of employee remuneration and directors' remuneration and the recognized amounts, the difference, reason, and accounting treatment shall be disclosed:

There was no difference between the amounts of 2025 employee remuneration and directors' remuneration paid out and the proposed amounts approved by the Board of Directors.

3.1.6 The repurchase of the Company' shares: None.

3.2 Corporate bond application: None.

3.3 Issuance of preference shares: None.

3.4 Issuance of depository receipts: None.

3.5 Issuance of employee stock warrants: None.

3.6 Issuance of restricted stock awards: None.

3.7 Issuance of new shares due to M&A or transfer of shares of another company: None.

3.8 Progress on the use of funds:

(I) Plan Content

Source of Capital	Cash capital increase through the issuance of new shares.
Number of Shares and Actual Issue Price	20,000,000 shares; NT\$12 per share.
Total Actual Capital Raised	NT\$240,000,000.
Planned Use of Funds	Repayment of bank loans or strengthening of working capital.
Expected Benefits	Estimated interest expense savings of NT\$5,917 thousand annually from 2026 onwards. In addition to interest savings, this will improve the Company's financial structure, enhance debt-paying ability, and reduce dependence on borrowings, thereby supporting the Company's medium-to-long-term development.
Plan Changes	No changes have been made to the plan. As of the end of the fourth quarter of 2025, implementation has proceeded according to the original schedule, and no plan amendments were involved.
Date of Filing Quarterly Reports to the Designated Information Website	January 6, 2026.

(II) Implementation Status

The funds raised for this case were fully collected on December 9, 2025, totaling NT\$240,000 thousand.

The funds were originally scheduled to be utilized for the repayment of bank loans starting in the first quarter of 2026. Due to the smooth progress of the fundraising and repayment processes, the funds were fully utilized by the end of December 2025.

As of the fourth quarter of 2025, the actual cumulative execution progress reached 100%, representing a 100% achievement rate compared with the original estimated amount and schedule. The lead underwriter (**President Securities Corp.**) has sampled and verified the relevant vouchers, confirming that the fund execution is in good standing, the progress is reasonable, and there are no significant abnormalities or unutilized funds.

The benefits of the plan are expected to manifest progressively starting from the first quarter of 2026. Currently, the implementation benefits are in line with original expectations, with no delays or failure to meet anticipated outcomes.

(III) Specific Disclosures Regarding "Repayment of Debt"

Interest Expense and Financial Structure Analysis:

According to the evaluation of the original plan, utilizing the funds to repay bank loans is expected to save **NT\$5,917 thousand** in interest expenses annually from 2026 onwards. This move is expected to improve the Company's overall financial structure, enhance its debt-paying ability, and effectively reduce its dependence on external borrowings.

Chapter IV Business performance

4.1 Content of business

4.1.1 Scope of business operation

1. Details of the Company's main business scope

- (1) CC01020 Electric Wires and Cables Manufacturing.
- (2) CC01060 Wired Communication Mechanical Equipment Manufacturing.
- (3) CC01080 Electronics Components Manufacturing.
- (4) CD01030 Motor Vehicles and Parts Manufacturing.
- (5) F113020 Wholesale of Electrical Appliances.
- (6) F113030 Wholesale of Precision Instruments.
- (7) F113060 Wholesale of Measuring Instruments.
- (8) F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories.
- (9) F119010 Wholesale of Electronic Materials
- (10) F213010 Retail Sale of Electrical Appliances.
- (11) F219010 Retail Sale of Electronic Materials.
- (12) F401010 International Trade.
- (13) I 301030 Electronic Information Supply Services.
- (14) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Proportion (as per the consolidated statements)

Unit: NT\$ thousand

Product category	2024		2025	
	Revenue	Proportion of business (%)	Revenue	Proportion of business (%)
Signal transmission line and wire harness	2,202,756	64.40	2,258,631	63.97
Plastic pellets	628,125	18.37	572,162	16.20
Other	589,413	17.23	700,069	19.83
Total	3,420,294	100.00	3,530,862	100.00

Note: Others refer to products, such as raw materials, PVC powder, copper materials, as well as machine parts and accessories.

3. The Company's existing products

Since the Company was established, we have mainly sold signal transmission lines and wire harness. Signal transmission lines and wire harness are channels for exchange of information between various equipment. As their prices are lower and transmission quality is more stable and faster than wireless transmission, they occupy a critical position in the market. The main existing products are as follows:

Computer peripheral wires, low-voltage computer wires, audio-visual signal cables, high-resolution high-fax multimedia interface cables, PC power cables, communication cables, integrated wiring system wires, automotive cables, industrial control transmission cables, transmission cables for the medical industry, communication network transmission cables, AR, VR, UAV lines, automotive foam PP 50 Ohm RF coaxial cables, nitrogen foam PTFE RF coaxial cables, and photoelectric composite cables.

4. New products planned to be developed
 - (1) Wireharness for charging pile of electric vehicle
 - (2) Wireharness for medical equipment testing equipments
 - (3) Photoelectric composite cables for 8K high-definition equipment
 - (4) Photoelectric composite cables for industrial vision systems
 - (5) Storage data transmission server cables
 - (6) Ethernet cables for autonomous cars
 - (7) In-car audio and video device automotive transmission cables
 - (8) Industrial automation and industrial control cable drag chains
 - (9) High-frequency data cables for aviation

4.1.2 Industrial profiles:

1. Outlook for Taiwan's Electronic Connector (Cable) Manufacturing Industry

Following steady growth in 2025, fluctuations in global raw material prices have stabilized, and commercial activities in major economies have returned to normal. Despite ongoing structural challenges such as geopolitics, the overall health of the global electronics industry has significantly improved compared to the previous year. Following a period of inventory adjustment, demand for consumer electronics demonstrated a clearer recovery in the second half of 2025, with industry inventory levels largely returning to healthy benchmarks.

The consumer connector industry saw a steady rebound in demand within the notebook (NB) and smartphone sectors, significantly easing the pressure of inventory de-stocking. However, rising upstream memory quotes have pushed up Bill of Materials (BOM) costs, keeping terminal product prices high and somewhat suppressing consumer purchasing power. Consequently, market recovery has manifested as a "value-oriented" moderate growth trend.

Nevertheless, the universal adoption of USB Type-C ports continues to gain momentum. As major brands fully integrate Type-C interfaces into smartphones and handheld devices, demand for related cables remains high. Simultaneously, the AI PC replacement cycle commenced in 2025 as anticipated. Although the demand for high-specification memory further increased product prices and affected the initial penetration rate, the aggressive launch of AI-enabled terminal devices by major brands has successfully driven shipment growth for high-frequency and high-speed transmission products, serving as a new engine for market growth. Furthermore, the design trend toward ultra-slim laptops continues to reduce onboard ports, solidifying the rigid demand for peripheral docking stations.

Regarding the China market, recovery in 2025 remained moderate due to macroeconomic influences, yet demand in the New Energy Vehicle (NEV) sector maintained strong growth. As the NEV market scale expanded further in 2025, the strategic positioning of Taiwanese manufacturers in key components (such as high-voltage charging modules and automotive high-speed connectors) and automotive electronics (such as Advanced Driver Assistance Systems, ADAS) has yielded results, with market share continuing to rise. Meanwhile, the automotive price war has gradually rationalized after a year of consolidation, helping to support and restore gross profit margins.

While mainland Chinese infrastructure faces slowing pressure, the final phase of the "14th Five-Year Plan" continues to support demand for high-speed, high-frequency, and miniaturized connection components in industrial automation, 5G-Advanced communication equipment, and smart manufacturing. Notably, amidst the continuous expansion of global semiconductor and AI server capacity, demand for related automation equipment has sustained connector sales growth. Looking ahead to 2026,

domestic and global market scales for high-speed connectors are projected to reach new highs, driven by AI computing demand.

As the penetration of high-value-added applications—such as AI, B5G/6G Low Earth Orbit (LEO) satellites, and green energy—gradually expands, the electronic connector and cable manufacturing industry will embrace deeper industrial upgrade opportunities in 2026. The specific outlook is as follows:

1. Acceleration of AI Penetration: As Generative AI moves from the cloud to the edge (Edge AI), the proliferation of AI PCs and AI smartphones will significantly drive up the specifications and Average Selling Price (ASP) of high-speed signal connection solutions. The proportion of related product shipments is expected to increase significantly.

2. Continued Growth in New Energy Vehicles: As the EV industry shifts toward intelligence and high-voltage systems, the demand for high-performance and high-reliability connector products will further expand.

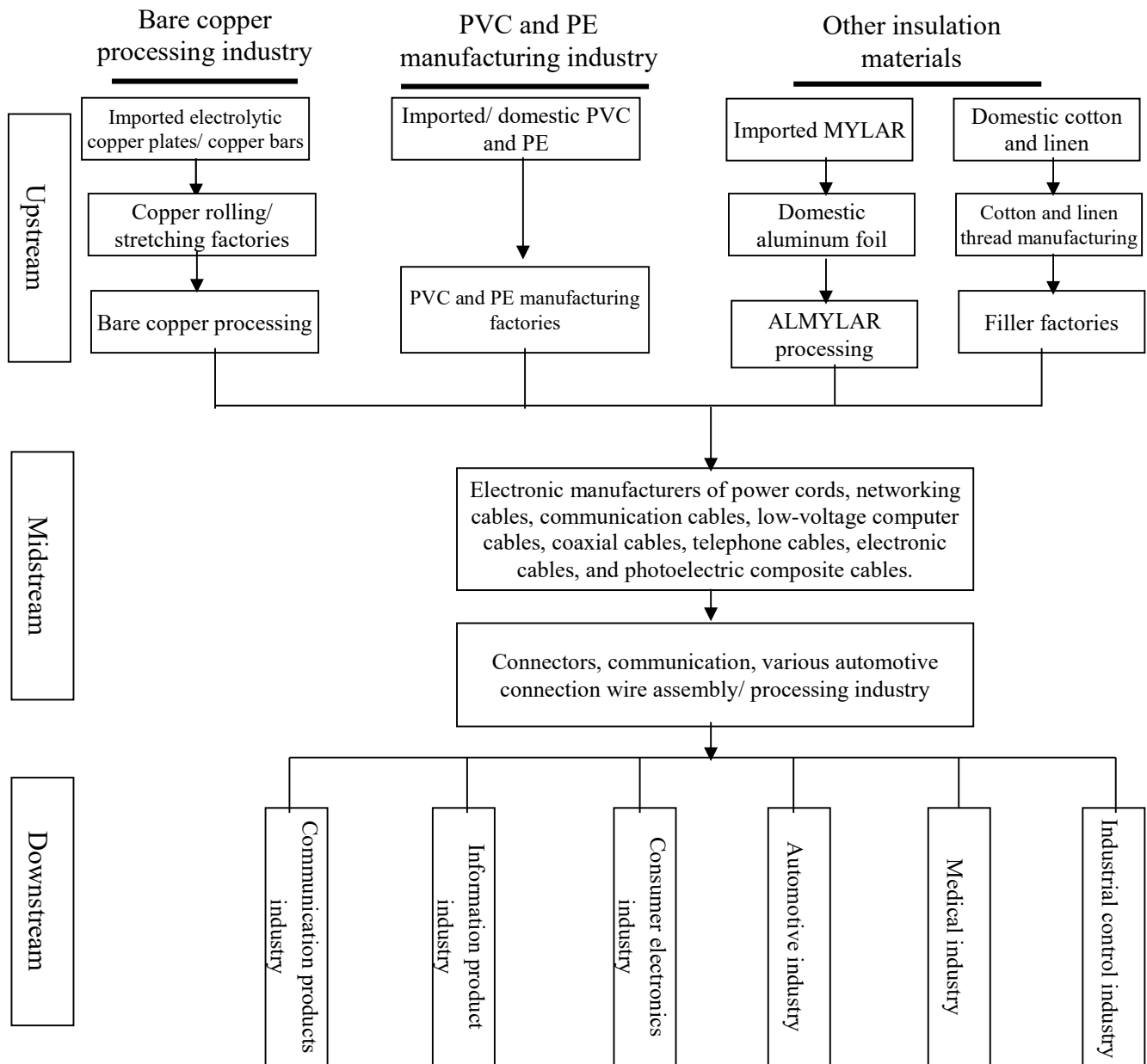
3. Networking and Industrial Automation: Driven by next-generation communication infrastructure and smart factory upgrades, demand for networking and industrial control equipment is expected to maintain stable growth.

4. Green Energy and Medical Applications: In response to global ESG trends and the needs of an aging society, strategic layouts in solar energy storage systems and telehealth equipment will serve as long-term profit cornerstones.

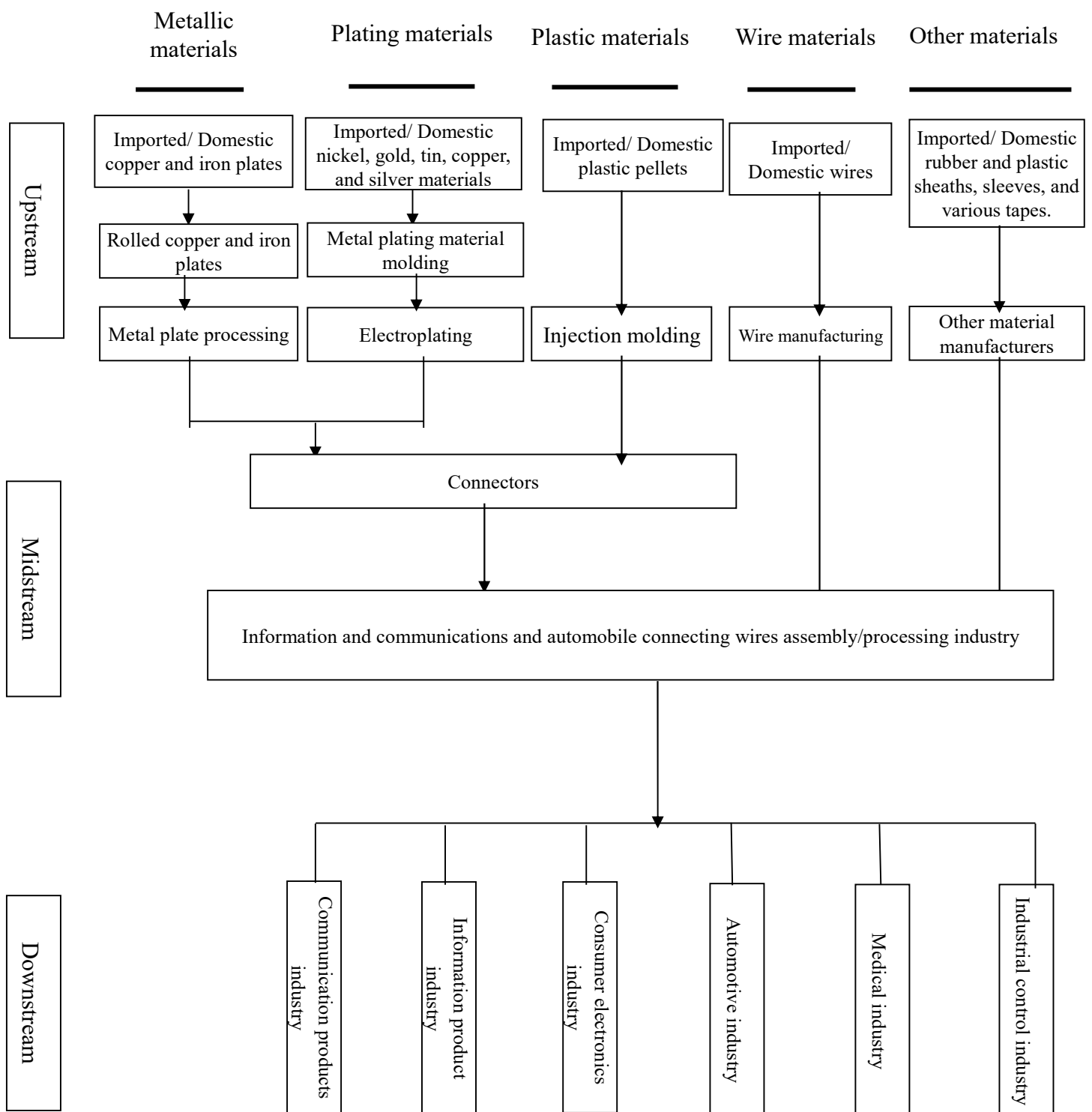
Looking forward to 2026, driven by the dual engines of AI technology implementation and diversified application demands, the Taiwan electronic connector and cable manufacturing industry has fully emerged from the shadow of past inventory adjustments. With the increasing demand for high-value-added products such as high-frequency, high-speed, and high-current solutions, the competitive advantages of Taiwanese manufacturers in consumer electronics, automotive electronics, cloud infrastructure, and green energy will become more prominent. The overall industry outlook remains cautiously optimistic, with a clear upward trajectory.

2. Association among the up-, mid- and down streams

(1) Signal transmission cables



(2) Signal transmission cable set



3. Product Development Trends and Market Competition

(1) Various product development trends

As the Company's products are mainly used in consumer electronics, communications, transportation, industrial, and medical industries, they need to be adjusted with different product development trends of clients in various industries.

A. The make-to-order model will be more common

Although there are standard international electrical specifications for signal transmission cables, the related manufacturing processes, such as twisting, twining, wrapping, coating, coloring, and printing, and the connector manufacturers entrusted vary depending on each manufacturer's needs. There are not many electrical specifications, it is impossible to produce a certain type of product in large quantities as the industry mainly operates under the make-to-order production model. With the emergence of various transmission specifications and the development of different application fields, the client-oriented trend will become more obvious.

B. Continuous launch of new high-frequency cables

In response to the need for higher transmission speed, higher-speed transmission cables are launched constantly.

(2) Product competition

A. Clients' request for a wider range of services

The signal transmission cables and wire harness are diverse in variety, and there are many requirements for specifications, and clients are increasingly requiring outsourcers to provide a wider range of services, including product design, manufacturing, quality control, and after-sales service. Therefore, only outsourcers who can provide comprehensive services can stand out.

The Company's signal transmission cables and wire harness are high-quality, complete in variety, and fast in sample providing, which can meet clients' urgent needs for orders or various needs and the need for timely delivery for large orders. Thus, the Company has been trusted and recognized by clients. Meanwhile, the Company has established partnerships with major international manufacturers in Taiwan, Japan, Europe, and the United States, to obtain new product sources and support, improve our product technology, and produce different products to meet market needs, all of which are our biggest competitive advantages compared with our competitors.

B. Fierce competition in the industry

As the life cycle of electronic products has become shorter, the competition between existing and new competitors in the industry has intensified, and the pressure on product prices is increasing day by day. Under the pressure of such fierce market competition, we need to constantly adjust the production process and maintain the product quality.

Due to the pressure of competition from our competitors in recent years, the prices of some information and communication signal transmission cables and wire harness have been reduced. The Company actively adjusts the business strategy to respond to market changes and provides clients with technical support and consulting services as a professional manufacturer and marketer, to fully keep abreast of the market development trends and meet clients' orders for different products in small quantities and their planned production schedules, thereby shortening the delivery time to meet their needs. Particularly in terms of new products with higher unit prices, we stay up-to-date with the know-how of various products, to maintain the Company's

corporate image that our information and communication signal transmission cables and wire harness are high-quality, high-efficiency, and satisfactory for clients.

4.1.3 Technology & know-how and research & development in summary:

1. R&D expenses spent during the last year and up to the publication date of this annual report

Unit: NT\$ thousand

Item \ Year	2025	2026 up to May 15, 2026
R&D expenses	104,267	41,455

2. Successfully developed technology or product

Year	R&D achievements
Before 2012	VGA cables, LCD TV internal cables, HDMI 1.3 miniaturized cables, automotive wiring harness (automotive transmission cables and transmission bases), and micro USB wiring harness, which passed high-standard EMI tests HDMI 1.3a (inner sheath), USB3.0, halogen-free RF cables, and mini displayport cables HDMI 1.4 , E-SATA cables, and flame retardant halogen-free wires Mini HDMI raw cables & HDMI A to D type assembly (with Ethernet) that passed the association's test and USB flat cables Low-capacitance HDMI cables, low-impedance HDMI cables (used with IC), ultra-thin USB3.0 cables, and micro-HDMI cables (38#, 40#, and 42#) Charge cables (charging cables for i-phone), wiring harness for reducing exhaust emissions, sports device wiring harness (whole machine), which passed the certification of UL 1581 Section 1200 for anti-UV PVC outdoor cables, USB 3.0 AM to BM, which passed the association's certification, MHL cables, and SFP cables
2014-2016	Research and development of a full range of USB 3.1 and TYPE-C products
2017-2018	USB 3.1, which passed the association's certification, industrial camera USB 3.0, camera link cables, HDMI photoelectric composite cables, inspection camera cables, vehicle camera harness, robot arm cables, among other customized products
2019-2020	Vibration cables, 50 Ohm RF coaxial cables: XL-PE, RG174, CSL-100; Nitrogen foam PE: CSL-195, CSL200, CSL-240, and 50 Ohm nitrogen foam PTFE RF coaxial cables Smart track crossing cables, AOC USB AM to Mirco-B, AOC HDMI 2.0 cables, industrial network cables, cable drag chain servo motor power cables and encoder cables, HSD cables, HDMI 2.1 cables, electric control cabinet wire harness, and brain tumor wire harness

2021	HD video recorders, AR, VR, UAV industrial control equipment HDMI 2.1 and TYPE C coaxial cables, robot vision system industrial cables, multi-axis robot arm cables, automotive audio and video transmission cables, medical equipment display audio and video signal transmission cables, and medical blood oxygen signal transmission cables
2022	Automotive 4P+8C composite cables, AOC HDMI 2.1 and 3.1, CMP HDMI, industrial control camera wire harness, USB 4.0 40G, consumer electronics cables: USB 4 and DP 2.1, industrial camera cables, TC-ER photovoltaic energy storage cables, industrial cable drag chain network cables, automotive autohold cables, and RF signal cables
2023	Medical endoscope handles and physiological monitoring equipment cables, new energy charging pile cables, electric cabinet cables, automotive RG174-6G and SAE automotive Ethernet, SAE power cords, DVI HD data transmission cables, underwater robot power cords, and data transmission cables.
2024	Ultra-fine coaxial cables for medical use (50AWG/min), industrial drag chain USB 3.0 cables for machine vision cameras, holographic scanning systems, CXP6/CXP12 coaxial cables, drag chain cables with air tubes for industrial cleaning robots, automated inspection equipment, industrial cameras, as well as drag chain-type USB 3.0 cables and drag chain-type AOC USB 3.0 AM to Micro B.
2025	Industrial control laser wire harnesses, Automotive overhead display wire harnesses, HDMI 2.2 Cables, CAT5E railway signal transmission cables, Robot 2C cables, Cables for humanoid robot arms and bipedal systems

4.1.4 Long- and short-term business development programs

1. Short-term business development programs

(1) Marketing strategy

- A. Consolidate the partnerships with existing long-term clients and then work with new well-known domestic and overseas clients.
- B. Reinforce communication with clients through the internet to fully keep abreast of clients' needs and provide them with global services in real time.
- C. Improve the quality image by passing world-class institutions' certification
- D. Proactively participate in major exhibitions at home and abroad to increase brand exposure and enhance the international image.
- E. Set up overseas offices to develop local markets in-depth.

(2) Production strategy

- A. The Company's production strategy is mainly based on the make-to-order production model. The Company usually does not keep an full inventory of products. However, we may have an appropriate quantity of materials in stock for our long-term clients with stable orders to shorten the delivery time to them, but the safety and reliability are still our top concerns.
- B. Continue to implement the ISO 9002 quality system and train quality control personnel to improve the quality of our and our subsidiaries' products.

2. Long-term business development programs

- (1) Consolidate the position as a leading manufacturer of computer and communication products and actively expand cable and wire products in other industrial chains
Expand into medical, cloud server, automotive industry, industrial control, and communication network transmission cables and wire harness in addition to developing a variety of audio-visual transmission and information and communication-related connection wires; strive to strengthen the vertical integration of upstream and downstream industries within the Group, with a view to becoming a leading manufacturer in the industry.
- (2) Expand the business scale and reduce operational risk
Strengthen international division of labor, diversify production sites, and expand production scale, to obtain long-term competitive advantages and achieve economies of scale; plan to expand sites in other parts of the world in addition to the existing production sites in China to reinforce the operating foundation.
- (3) Enhance personnel training and establish a corporate culture
Continue to train international talents to meet the Company's future goal of business diversification; cultivate employees' identification with our corporate culture to ensure future continuous growth, thereby ensuring everyone is on the same page; develop a learning-based organization to enhance the Company's international competitiveness, thereby achieving our vision of sustainable development.

4.2 Markets, production and marketing in summary

4.2.1 Market analyses

1. Regions where the main products are sold

The company's client group's can be divided into:

- (1) Direct client base (Asia-Pacific region, Europe, and the Americas): Mainland China, Taiwan, Hong Kong, Korea, Vietnam, India, Thailand, Germany, Poland, Norway, France, Switzerland, Mexico, Honduras, and the United States.
- (2) Indirect client base (other regions): Oceania and Africa.

The regions where the main products are sold are show in the table below:

Unit: NT\$ thousand		
Region	2024	2025
Domestic sales	\$ 98,430	\$110,718
Export		
Asia	3,152,837	3,225,310
The Americas	74,199	56,976
Europe	93,686	135,977
Middle East and Near East	1,047	1,881
Oceania	95	0
	<u>\$ 3,420,294</u>	<u>\$3,530,862</u>

2. Market share

The Company's consolidated revenue increased slightly from NT\$3.42 billion in 2024 to NT\$3.53 billion in 2025. In 2025, the global economy gradually emerged from the

shadow of high inflation. As the interest rate hike cycles of major central banks approached their conclusion or transitioned into rate cuts, the overall economy demonstrated the resilience of a "soft landing." However, geopolitical fragmentation (such as the Russia-Ukraine stalemate and Middle East tensions) and the rise of trade protectionism continue to reshape the landscape of global supply chains. Following a prolonged period of inventory adjustment, supply chain levels in the electronics industry have returned to healthy benchmarks; nonetheless, the pace of recovery in terminal consumption remained "moderate and divergent," impacted by high price baselines and rising memory costs.

While China's economy continues its structural adjustment—with domestic demand recovery hindered by the real estate sector—the sectors of new energy and high-tech manufacturing remain resilient. In response to fluctuations in raw material prices (such as copper) and intense price competition from peers, the Company has not only maintained strict control over inventory and production costs but has also actively addressed the demand for high-speed transmission specification upgrades driven by the explosion of AI computing power. Looking ahead, the Company will deepen its global footprint to mitigate geopolitical risks and focus on developing high-value-added products, including high-frequency/high-speed solutions and automotive electronics. By leveraging flexible supply chain resilience and technological leadership, the Company aims to continuously expand its business scale and market share amidst the wave of industrial specification upgrades.

3. The future market supply and demand and growth potential

As the demand for end products has decreased due to the rise of handheld devices and the innovation of cloud-based products, the demand for signal transmission cables for consumer information and communication purposes has been continuously reduced. However, the rise of industrial and cloud-based products and 5G technology has caused the transmission cables to be applied in areas with a higher technical threshold. With this market change, the product differentiation and technical threshold will be further raised. Therefore, the opportunities for developing new products arising from this will have a positive effect on the Company's future development and profits.

4. Competitive niche

(1) Excellent R&D capabilities to stay ahead in product development in line with market trends

Due to the rapid development of the electronic industry (4C), the Company has attached great importance to the development of new products since the Company was established. To meet downstream clients' needs, the Company has launched products constantly. With many years of R&D experience and excellent R&D talents, and the Company strategically works with downstream clients at home and abroad in the product development stage to fully understand their needs and market trends. Therefore, we launch products before competitors in the industry. Also, the Company adopts high-tech, high-frequency instruments testing instruments with high transmission efficiency, such as a computer automated signal cable measurement system, an optical time domain reflectometer, an impedance gain-phase analyzer, and fatigue testing machine, to strengthen our R&D capabilities.

(2) Good quality control and stable product quality

The Company has very strict requirements for product quality. In addition to improving quality through automated production equipment, the Company has

electrical testing laboratories and physical testing laboratories to ensure that the quality of our products is stable during the production process. In addition, the Company adopts various quality control tools (such as SPC methods) to improve product quality to meet or even exceed clients' requirements.

(3) Diverse products with high added values

The Company's products include consumer market wires, transportation cables, industrial control cables, communication transmission cables, and medical wires. To meet market demand, the Company continues to develop high-end, high-value-added products. The wide variety of products will contribute to the flexibility of the Company's operations and enhance our response to business headwinds.

(4) A global layout

By establishing sites around the world, we will stay closer to the market and clients.

5. Advantages and disadvantages of development and countermeasures

(1) Advantages

A. Continuously expanding scope of application of connectors (wires)

The scope of application of connectors (wires) covers many fields, such as consumer electronic products, communication networks, automotive industry, industrial solutions, medical care, cloud servers, and peripherals thereof, and market opportunities can be anticipated.

B. An excellent management team

The Company has been manufacturing signal transmission cables and wire harness for 30 years or so. Our management team and R&D Department have many years of experience, which contributes to the promotion of the Company's business and product applications.

C. Close collaboration with major international businesses

With the solid R&D and service foundation, we are deeply trusted by international major businesses and work with them to jointly develop new products, which is conducive to increasing the Company's visibility in the international market.

(2) Disadvantages and countermeasures

A. The structure of raw material costs is mainly dominated by copper and plasticized raw materials, which are commodity. The raw material costs fluctuate with the prices in the international market, making it difficult to predict.

Countermeasures: Keep abreast of the future development trend of commodity, sign long-term supply contracts with upstream suppliers in a timely manner to stabilize material supply sources and purchase prices, and seek new sources of supplies near where production lines are located.

B. Fierce competition in the electronics and information industries with product prices under great pressure

Countermeasures: Develop differentiated, high-value-added application products to raise the technical threshold and promote them to European and American markets to avoid low price competition.

C. Upward pressure of the minimum wages in China and increase in operating costs

Countermeasures: Improve production efficiency, reduce idle working hours, while developing high value-added products to ensure that there are more abundant resources to cope with the movements in operating costs.

4.2.2 Manufacturing process and key purposes of our principal products

1. Key purposes of our principal products:

(1) Signal transmission cables

The Company's main products are SFP cables, waterproof cables, EV cables, LVDS cables, anti-winding cables, HDMI cables, display port cables, SATA cables, IEEE-1394 cables, Lan cables, DVI cables, VGA cables, USB cables, RF cables, DC power cables, camera link cables, HDMI 2.1 cables, HSD cables, low-loss high-frequency coaxial cables, smart rail transit cables, among other signal cables, in the fields of cloud servers, ships, electric vehicles, automotive, industrial control, medical care, solar energy, communication, and consumer electronics. The main functions:

- A. Consumer electronic products: Monitors, LCD displays, FDD/HDD, printers, DVD players, TV games, digital TVs (HDTV), digital cameras, digital video cameras (HDV), digital audio-visual systems, and video game consoles.
- B. Communication network products: Local area network (LAN), telephone switching systems, and set-top boxes.
- C. Automotive industry products: Automotive navigation systems (GPS), surround-view camera systems, in-vehicle data transmission systems, and in-vehicle infotainment systems.
- D. Others: Medical care, cloud servers, and peripherals, electric vehicles, marine and outdoor applications, and robot arms.

Main products	Important functions
Display Port Cable, VGA Cable, DVI Cable	Monitors and LCD displays
SATA Cable	FDD/HDD
SFP Cable	Cloud servers and peripherals
USB Cable(USB 4), IEEE-1394 Cable	Printers, keyboards, mice, digital cameras, digital camcorders, mobile phones, game consoles, tablets, and hard disk drives
DC Power Cable	Solar energy
Lan Cable	LAN, switching systems, and set-top boxes
RF cables and 50 Ohm RF coaxial cables: XL-PE, RG174, CSL-100; nitrogen foam PE: CSL-195, CSL200, CSL-240, and 50 Ohm nitrogen foam PTFE RF coaxial cables	Automotive navigation systems (GPS), small 5G base station antenna, underground pipeline locator coaxial cables, and in-vehicle electronic 5G high-frequency coaxial cables
HDMI Cable	Digital TV (HDTV), CD players, digital camcorders (HDV), TV game consoles, mobile phones, and tablets
EV Cable	Electric vehicles
LVDS Cable	Rear parking assist system
USB HOLDER, RTK-031/Fakra, HSD	Automotive autohold cables and RF signal cables
Waterproof cables	Ships and outdoor applications

Main products	Important functions
Flex cables	Robot arms
Industrial camera USB3.0 and camera link cables AOC CAMERA LINK CABLE	High-end industrial cameras (resistant to cable drag chains)
Inspection camera cables Inspection Camera Cable	Pipeline inspection instruments, vision cables for robots, or industrial endoscope cables for other special environment
Vibration Cable	Fence cables
Intelligent rail cables	Metro ticket vending machine
Industrial network cables, cable drag chain servo motor power cables, and encoder cables	Industrial automation equipment, such as surface mount systems and robotic arms.
AOC HDMI 2.0/2.1 /3.1 Cable	4K HD devices, such as 4K TVs, 4K monitors, and 4K projectors
AOC USB AM to Mirco-B, CXP6/CXP12 coaxial cables	Industrial vision systems, such as industrial cameras, and high-definition cameras
Medical blood oxygen signal cables and audio and video signal transmission cables	Medical devices and medical device displays
TC-ER solar energy storage cables	Cables for solar power supply, instrumentation, and control cabinets.
Multi-mode fiber floating cables	underwater robot power cords, and data transmission cables.
Drag chain cables with air tubes for industrial cleaning robots	Underground pipeline cleaning equipment

(2) Signal transmission cable set

The Company's main products are transmitter wire harness, signal and DC power cables, in the fields of consumer electronics, communications, automotive, cloud, medical care, and industrial control

According to the places where cables are used, there are the categories below:

- A. Video transmission wire harness, such as display port cables, DVI cables, and HDMI cables.
- B. Network communication transmission cables, such as Lan cables.
- C. Internal transmission cables include cable harness and wire harness.
- D. Other types of transmission cables, such as USB cables, Type C, SFP cables, medical device cables, and wire harness.

The main functions are shown in the table below (classified based on how products are used):

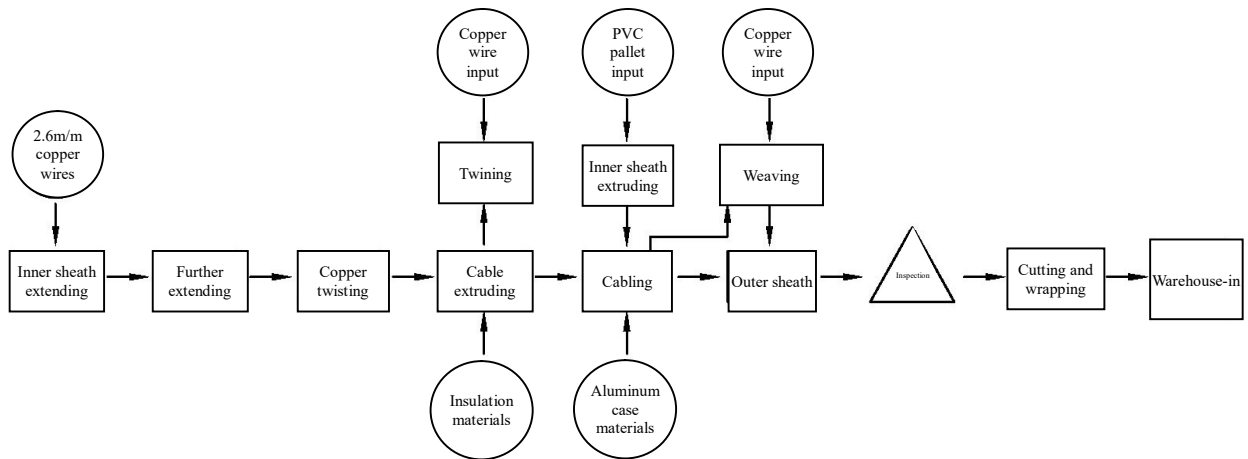
Category	Main products	Important functions
Consumer electronic products	Cable harness (LVDS cables)	Monitors and internal computer cables
	DVI Cable	Monitors and LCD displays
	Display Port Cable	LCD displays
	HDMI Cable	Digital TV, digital camcorders, digital audio-visual systems, and video game consoles

Category	Main products	Important functions
	USB Cable	Printers, keyboards, mice, digital cameras, digital camcorders, and monitors
	AOC HDMI 2.0 /2.1 /3.1 Cable	4K HD equipment
	HDMI 2.1, Type C	HD camcorders, AR, VR, and UAV industrial control equipment
Communication products	LAN Cable	LAN communication switching systems, computer network jumpers, and game consoles
Automotive cables	Automotive electronic connection cables New energy electric control cabinet wiring harness	Automotive audio-video systems, automotive electronic 5G transmission, automotive mobile phone chargers, satellite navigation, parking sensors, extended audio-video peripherals, adapters, and car lights, New energy charging pile cable.
Server products	SFP Cable, SAS Cable	Cloud servers and peripherals
Medical products	Wire harness, medical device cables, and cable for Endoscope handle, brain tumor and Neuroelectrophysiological detection equipment, Ultra-fine coaxial cables (50AWG/min)	Medical device and electronic equipment
Industrial control	Wire Harness, Electric control cabinet wiring harness	Industrial control (resistant to cable drag chains) and gambling or machine tool control centers
Industrial cameras	USB 3.0, Camera Link Cable, AOC USB AM to Mirco-B AOC Camera link cable	High-end industrial cameras (resistant to cable drag chains), Yamaha high-speed motion camera wire harness, and industrial vision systems

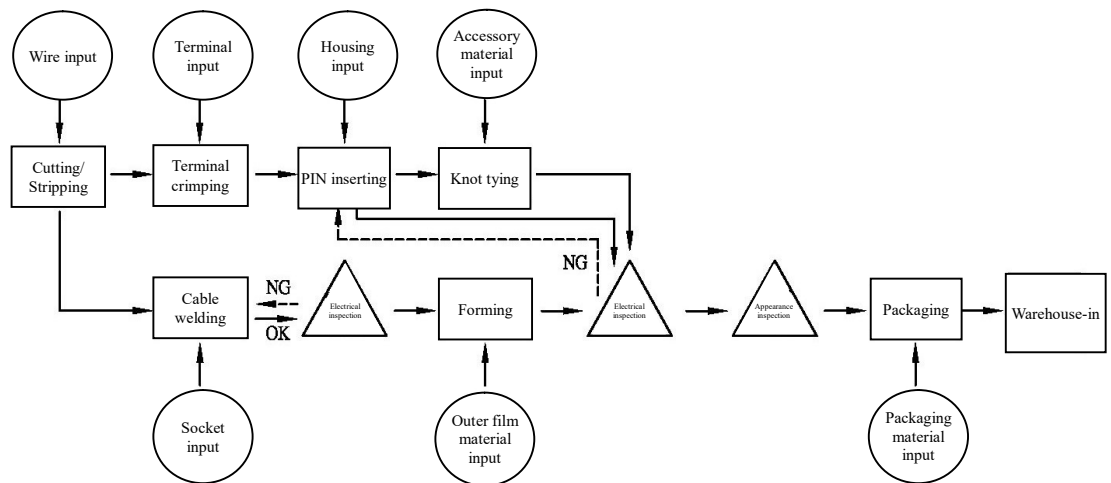
2. The manufacturing process of key products:

Transmission cables and transmission wire harness manufacturing process

A. Information and communication transmission cables



B. Information and communication signal transmission wire harness



3. Supply status of major raw materials

Copper materials, PVC powder, plasticizer, aluminum foil, and PE are the main raw materials of the Company (including subsidiaries). Our raw material suppliers are domestic and overseas agents or manufacturers. The main copper material suppliers are Sci Copper (Guangzhou) Co., Ltd. and Jiangxi Copper Corp.; PVC powder suppliers include Taizhou Union; plasticizer suppliers include Zhongshan Union. As the supply of main raw materials changes with the international market trends, the Company uses the main raw materials timely and appropriately at affordable prices and keep abreast of the sources of the most stable suppliers' supply. Due to long-term close partnerships, their supply is quite stable.

4.2.3 The names of suppliers (clients) with purchases (sales) accounting for at least 10% of the total in any of the last two years, the amount and percentage of the purchases (sales), and reason for increase/ decrease

1. Information on major suppliers in the last two years (based on the consolidated financial statements)

Unit: NT\$ thousand

	Item	Name (Note 1)	Amount	Ratio to net purchases During the period (%)	Relationship to the issuer
Year 2024	1	A	506,012	21.28	None
	2	B	320,392	13.47	None
	3	Other	1,552,027	65.25	
		Net purchase	2,378,431	100.00	
Year 2025	1	A	649,385	26.44	None
	2	B	284,039	11.56	None
	3	Other	1,522,976	62.00	
		Net purchase	2,456,400	100.00	
2026 up to March 31, 2026 (Note 2)	1	A	225,021	28.17	None
	3	Other	573,661	71.83	
		Net purchase	798,682	100.00	

Note 1: If the name of a supplier cannot be disclosed due to the contractual agreement or as a transaction counterparty is an individual and not a related party, it may be indicated with a code.

Note 2: The consolidated financial statements for 2026 Q1 were reviewed by CPA.

2. Major clients in the last two years (based on the consolidated financial statements)

Unit: NT\$ thousand

	Item	Name	Amount	Ratio to net sale During the period (%)	Relationship to the issuer
Year 2024	1	None			
	2	Other	3,420,294	100	
		Net sales	3,420,294	100	
Year 2025	1	None			
	2	Other	3,530,862	100	
		Net sales	3,530,862	100	
2026 up to March 31, 2026 (Note)	1	None			
	2	Other	1,007,809	100	
		Net sales	1,007,809	100	

Note: The consolidated financial statements for 2026 Q1 were reviewed by CPA.

4.3 Information on employees during the last two years and up to the publication date of this annual report

unit: person

Year		2024	2025	As of May 15, 2026
Number of employees (Note)	General employees (including team leaders)	15	16	16
	Managers at the section manager level	8	6	6
	Managers at the assistant Manager level or above	37	38	35
	Total	60	60	57
Average age		49.02	49.82	49.17
Average years of service		14.45	14.2	14.28
Academic qualification (%)	Doctoral Degree	0	0	0
	Master's Degree	10.00	5.00	7.02
	Bachelor's Degree	76.67	78.34	77.19
	High school	10.00	13.33	14.04
	Below high school	3.33	3.33	1.75

Note: The number of employees includes Taiwanese managers in China.

4.4 Environmental Spending

Any losses (including compensation and environmental protection audit results in violation of environmental laws and regulations; the date of penalty, penalty document number, applicable law violated, content of the law, and content of penalty shall be disclosed) incurred due to environmental pollution during the last year and up to the publication date of this annual report, the currently estimated amount and future potential amount, and future countermeasures. If such amounts cannot be reasonably estimated, the fact that they cannot

be estimated shall be explained: None.

4.5 Employee-employer relationship:

The Company's various employee benefit measures, continuing education, training, pension system, and implementation thereof, as well as labor-management agreements and various employee rights protection measures: Great

1. Employee benefits

- (1) The Company has established the Employee Welfare Committee since January 1, 2005 and allocates funds to it on a monthly basis to regularly organize employee welfare events and activities. It draws up detailed benefit plans and prepares a budget per year.
- (2) Year-end bonus and remuneration payout regulations.
- (3) Wedding and funeral cash gifts and condolence money.
- (4) Labor health insurance and group insurance.
- (5) Domestic and overseas travel subsidies.
- (6) Cash gifts and gifts upon major holidays.
- (7) Birthday cash gifts and parties.
- (8) Year-end and spring parties.
- (9) Regular health examination.

2. Training system

- (1) Pre-employment training: It is to enable new recruits to have a comprehensive understanding of the Company's organizational structure, business approaches, entrepreneurship, and systems and rules on their first day of work.
 - (2) On-the-job training: It is to improve employees' work skills, professional knowledge, and familiarity with new laws and regulations.
3. The certificates and licenses designated by competent authorities obtained our personnel related to financial transparency are as follows:

Certificates and licenses	Number of people
Certified internal auditor (CIA)	2

4. The code of conduct and ethics for employees:

- (1) The Company's Human Resources Management Regulations require that employees help each other wholeheartedly and be modest and diligent; the code of ethical conduct for employees regulates that employees should abide by professional ethics standards, to gain the trust of the public and enhance the corporate image.
- (2) Employees should respect the Company's reputation and must not deceive others or use their powers to seek personal gain or be involved in fraud in the name of the Company; that they should be modest in interacting external parties and must not be arrogant and insulting them to tarnish the Company's reputation; that they must not accept gifts from clients, competitors, or suppliers or borrow money from the

above parties; that they should not use or spend the Company's funds for purposes not related to work.

- (3) Employees should be dedicated to their duties and not disclose all the secrets of the Company's business and production technology to the outside world; unless specifically approved, they should not concurrently hold positions outside the Company or be involved in affairs other than work in the name of the Company.

5. Work environment and personal safety protection measures:

- (1) Employee safety protection is regarded as the top priority for the Company's office environment. Each entrance and exit is equipped with an access control system, with a strict around-the-clock access control monitoring system installed to ensure employees' personal safety.
- (2) The entrance and exit of the Company's office building are controlled by security personnel at night and on holidays to maintain the public security of the building.
- (3) The Company entrusts a professional company to inspect public security every two years in accordance with the building public security inspection certification and reporting regulations and obtains the building public security independent management inspection mark.
- (4) The Company's various electromechanical or fire-fighting equipment (such as fire alarms or fire extinguishers) are in accordance with the Fire Services Act; the Company outsources the repair or maintenance work to a professional agency from April to June per year and report to the competent authority, while inspecting and maintaining the air-conditioning equipment between June and August per year and water dispensers every two months and organizing fire exercises every six months.
- (5) The Company prohibits smoking at all our business premises in accordance with regulations and hire cleaning personnel to clean the office environment every day to ensure that the work environment is clean and hygienic.
- (6) The Company provides hygiene products, such as alcohol and masks, to employees at the offices. If employees have cold symptoms, they need to wear a mask to prevent other colleagues from being infected with a cold.
- (7) The Company regards safety and health as the management team's most important responsibility and firmly believe that employees are the Company's most valuable assets. We organize employee health examination per year and continue to care for employees' physical and psychological health, to build a healthy enterprise full of vitality.
- (8) The Company attaches great importance to the harmony and growth of labor-management relations and hold a labor-management meeting every three months to enhance labor-employment collaboration.
- (9) The Company has formulated the Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace to protect employees' rights.
- (10) In addition to purchasing labor and health insurance according to the law, the Company purchases group insurance for each employee. If employees are on a business trip, we also purchase additional travel insurance to protect them.
- (11) The Company also purchases commercial fire insurance, plus theft insurance for the Company's offices and plants.

6. Pension system: It is handled as per the Labor Standards Act and the Labor Pension

Act.

(1) Those who retire under the Labor Standards Act:

- A. The Company makes a monthly contribution, equal to 2% of all employees' total monthly salaries, and has established a Supervisory Committee of Labor Retirement Reserve.

Each employee is granted two base points for each full year of work according to the number of working years. However, those who have worked for 15 years or above will be granted a base point for each full year of work, and the maximum total number of the base points is 45. The length of work less than half a year is counted as half a year; half a year or above is counted as one year.

- B. For those who retire mandatorily with their physical and psychological disabilities caused during the performance of duties, an additional 20% of the pension shall be paid in accordance with the provisions of the preceding paragraph.
- C. The standard for the pension amount is subject to the average monthly salary when the retirement is approved.

(2) Those who retire under the Labor Pension Act:

- A. The Company makes monthly contributions, equal to 6% of the total monthly salaries of employees, to their pension accounts with the Bureau of Labor Insurance.
- B. Employees who have reached the age of 60 and have worked for 15 years or above may apply for the monthly pension scheme. However, those who have worked for fewer than 15 years shall only apply for pension in a lump sum.
- C. The number of years of work in the preceding paragraph shall be based on the number of years of contribution to the pension funds. If there is an interruption in the number of years of work, the number of years of work before and after the interruption shall be counted together.

Employees who have adopted the pension scheme under the Labor Standards Act before the implementation of the Labor Pension Act, still served at the same business after the Labor Pension Act took effect, and chose to adopt the pension scheme under the Labor Pension Act, the number of years of their work before said act took effect, should be retained.

7. Labor-management agreements and various employee rights protection measures: Positive.

- (1) We regularly hold labor-management meetings to establish a labor-management negotiation mechanism.
- (2) We have an employee grievance system in place to improve labor-management relations and gender equality at work.
- (3) We have the work rules and the Human Resources Management Regulations in place to clearly define both employer and employees' rights, obligations, and management tasks, to enable employees to fully understand and protect their rights and interest.

Any losses (including labor inspection results in violation of the Labor Standards Act; the date of penalty, penalty document number, applicable law violated, content of the law, and content of penalty shall be disclosed) incurred due to labor disputes during the last year and up to the publication date of this annual report, the currently estimated amount and future potential

amount, and future countermeasures. If such amounts cannot be reasonably estimated, the fact that they cannot be estimated shall be explained:

Since the Company was established, the labor-management relations have been harmonious, and no loss has been incurred due to labor disputes. It is estimated that the possibility of losses due to labor disputes in the future is extremely low.

4.6 ICT security management

4.6.1 Describe the ICT security risk management framework, the ICT security policy, specific management plan and the resources invested in the ICT security management, etc.

1. Cyber security risk management framework

The Company's information security unit is the Information Management Division, which is equipped with an information security supervisor and dedicated personnel and is responsible for formulating the Company's information security system, establishing a secure and reliable business operating environment, and ensuring the security of data, systems, and network environments. Additionally, they regularly review the company's information security management framework and policies to ensure appropriateness and report to the CEO.

The Audit Division is an information security supervisory unit and conducts annual audits and assessments to ensure its suitability and security.

2. Cyber security policy

- (1) The login account and password are required to use the Company's system resources within the scope of access permissions to maintain system security and controllability.
- (2) User passwords can be updated at any time. The Information Department regularly reminds users of changing their passwords and the information security policy and rules.
- (3) Various network services are handled in accordance with the information security policy, and different departments are given different access permissions based on their attributes.
- (4) We regularly review the settings of firewalls and email gateways and timely reinforce their security mechanisms to ensure the security of the Company's network environment and email delivery.
- (5) We carry out the virus detection and scanning tasks in real time automatically for the operating systems, network environments, and emails.
- (6) We regularly update the anti-virus software version and update the latest virus pattern at any time.
- (7) We back up system data automatically per day.
- (8) The Information Management Division stores the external storage media for important backups in the security boxes of public or private banks with good reputation and updates the above media at least once per week.
- (9) We have established a remote backup mechanism for important system data and store the data in a remote backup service provider's IDC.
- (10) The ICT supervisors and employees receive training related to information security.
- (11) Join a cybersecurity information sharing organization to obtain cybersecurity threat intelligence, cybersecurity threats, and vulnerability information.

3. Specific management plans

- (1) Hardware equipment and data center management
 - a. Without information personnel's permission, it is not allowed to move or disassemble computers, hosts, monitors, among other computer peripherals.
 - b. It is not allowed to change the relevant settings of the computer system without consent, and if necessary, it should be handled with information personnel's assistance.
 - c. The data center is equipped with an independent air-conditioning and a backup air-conditioning, a security surveillance, an access control, and uninterruptible power supply systems, and firefighting equipment; we regularly repair or maintain the equipment, to allow the center to continue to operate normally and securely.
 - d. When a person enters and leaves the data center, they should be escorted by the Company's information personnel and need to fill out the data center access control form.
 - e. When a service provider is to maintain software or hardware, they should be escorted and supervised by the Company's information personnel.
- (2) Software version management
 - a. Any software system not obtained through legal procedures is strictly prohibited in the Company.
 - b. Software that has not been confirmed by the information unit, regardless of whether it is legal or not, may not be installed on the Company's computers.
 - c. Public software and documents are stored in a safe place of the Information Management Division and properly kept.
- (3) Virus and illegal intrusion and email management
 - a. The personal computers and servers used by all our employees are equipped with anti-virus software, and anti-virus software is also used to detect viruses in external storage media. The latest version of the virus pattern is automatically updated. The Company has an anti-spam system in place, and each email sent or received through our email server and files attached thereto will be sent or received after being scanned.
 - b. We detect and block all illegal intrusion into the Company's network around the clock and adjust the defense mechanism in a timely manner.
- (4) Major disaster emergency response and recovery plan management

In response to unexpected accidents that cause a system to fail to operate normally, the Company has formulated a disaster emergency response and recovery plan, tests the plan with simulated scenarios, records the test procedures and results, and analyzes the improvement procedures to minimize the impact of disasters on the Company's information operations.
4. Resources put in information security management
 - (1) We prepare a budget for information operations per year to maintain and reinforce information security protection, such as renewal of software and hardware repair and maintenance contracts and replacement of relevant data center equipment.
 - (2) The company has two dedicated personnel for ICT, including one supervisor and one specialist.
 - (3) Supervisor and specialist have 6 discussion for ICT security management in 2025.

List the losses, possible impacts, and countermeasures from major ICT security incidents in the last year and up to the publication date of the annual report. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Company did not encounter any major information security incidents that would affect the operations during 2025.

4.7 Important contract

Contract nature	Participants	Contract start and end dates	Main contents	Restrictive clauses
Loan contract	Chang Hwa Bank and other five participating banks	November 21, 2022- November 21, 2027 Five years from the date of first drawdown (revolving credit)	A syndicated loan of NT\$ 1 billion or equivalent in USD	During the duration of the syndicated loan case, the current ratio, debt ratio, and interest coverage ratio in the Company's Q2 and annual consolidated financial statements should meet the requirements in the loan contract.
Loan contract	Sunny Bank	February 24, 2025- February 24, 2032 seven years from the date of first drawdown	NTD 210,000 thousand secured real estate loan	None

Chapter V Financial status and performance review analysis and risks

5.1 Financial status:

1. Main reasons and impacts of major movements in assets, liabilities, and equity during the last two years

Unit: NT\$ thousand

Analysis item \ Year	2025	2024	Difference	
			Amount	%
Current assets	2,636,754	2,690,234	(53,480)	(1.99)
Long-term investment	34,426	41,953	(7,527)	(17.94)
Property, plant and equipment	1,093,967	1,166,250	(72,283)	(6.20)
Other assets	320,690	409,006	(88,316)	(21.59)
Total assets	4,085,837	4,307,443	(221,606)	(5.14)
Current liabilities	1,027,868	1,490,078	(462,210)	(31.02)
Long-term liabilities	1,333,104	1,098,406	234,698	21.37
Other liabilities	159,472	245,532	(86,060)	(35.05)
Total liabilities	2,520,444	2,834,016	(313,572)	(11.06)
Share capital	1,075,500	875,500	200,000	22.84
Capital surplus	424,075	380,455	43,620	11.47
Retained earnings	242,638	347,438	(104,800)	(30.16)
Other equity interests	(194,788)	(152,175)	(42,613)	28.00
Non-controlling interests	17,968	22,209	(4,241)	(19.10)
Total amount of shareholder's equity	1,565,393	1,473,427	91,966	6.24

Please state the reason for the movements during the last years (if the movement (increase or decrease) does not reach 20%, an analysis is not required)

1. **Decrease in other assets:** Primarily due to the decrease in right-of-use assets resulting from the termination of factory lease agreements.
2. **Decrease in current liabilities:** Primarily due to the repayment of short-term borrowings using proceeds from the cash capital increase, and the decrease in current lease liabilities following the termination of factory lease agreements.
3. **Increase in long-term liabilities:** Primarily due to new long-term borrowings obtained to settle equipment payables related to capital expenditures.
4. **Decrease in other liabilities:** Primarily due to the decrease in non-current lease liabilities resulting from the termination of factory lease agreements.
5. **Increase in capital stock:** Primarily due to the implementation of the cash capital increase.
6. **Decrease in retained earnings:** Primarily due to the continued impact of costs associated with production capacity consolidation in the previous period and the fact that operational benefits have yet to fully materialize, resulting in a net loss for 2025.
7. **Decrease in other equity:** Primarily due to the net change in exchange differences resulting from the translation of financial statements of foreign operations for 2025.

2. Impacts of major movements in assets, liabilities, and equity during the last two years: There is no significant impact on the Company's financial position.

3. Future response plan: N/A.

5.2 Financial performance:

1. Main reasons for major movements in operating revenue, operating income, and net income before tax in the last two years

Unit: NT\$ thousand

Item \ Year	2025	2024	Increase/ Decrease in amount	Change percentage (%)
Operating revenue - net	3,530,862	3,420,294	110,568	3.23
Operating costs	3,003,315	2,998,312	5,003	0.17
Gross profit	527,547	421,982	105,565	25.02
Operating expenses	651,742	654,806	(3,064)	(0.47)
Net operating income (loss)	(124,195)	(232,824)	108,629	(46.66)
Non-operating income and expenses	21,652	71,110	(49,458)	(69.55)
Net income (loss) before tax	(102,543)	(161,714)	59,171	(36.59)
Income tax expenses	5,987	16,355	(10,368)	(63.39)
Net income (loss) after tax	(108,530)	(178,069)	69,539	(39.05)
Please state the reason for the movements during the last years (if the movement (increase or decrease) does not reach 20%, an analysis is not required) 1. Increase in gross profit: Gross profit for the current period increased compared to the same period last year. This is primarily because the prior year's period included one-time charges (including factory relocation expenses and severance pay) for operational adjustments, which created a higher comparison base for related costs and expenses. In the current period, these expenses decreased significantly, and overall costs and expenses have returned to normalized levels. 2. Decrease in non-operating income: Primarily due to a significant decrease in government subsidy income, an increase in exchange losses caused by the depreciation of the RMB, and the widening of investment losses resulting from the declining performance of investees. 3. Decrease in operating loss, loss before tax, and net loss: Primarily due to the improvement in gross profit, continuous strengthening of expense control, and the absence of one-time expenditures compared to last year, which led to a narrowing of overall losses. 4. Decrease in income tax expense: Primarily due to the tax liabilities incurred from the repatriation of earnings in the prior year, which did not occur in the current period.				

2. Estimated sales and the basis: The Company did not prepare and publish financial forecasts, so it does not apply.
3. Potential impact on the Company's future financial business and response plans: No significant impact was caused on finance and business.

5.3 Cash flow: An analysis of cash flow movements in the last year, an improvement plan for insufficient liquidity, and a liquidity analysis for the coming year

1. An analysis of movements in consolidated cash flows during 2025:

Unit: NT\$ thousand

Opening cash balance (1)	Net cash flow from operating activities in the year (2)	Cash outflow throughout the year (3)	Cash surplus (deficit) (1)+(2)-(3)	Countermeasure for cash deficits	
				Investment plans	Wealth management plans
879,109	35,885	30,191	884,803	-	-

- (1) Net cash inflow from operating activities for 2025 was NT\$35,885 thousand, primarily due to the decrease in prepayments, other receivables, and foreign exchange losses compared to the previous year.
- (2) Net cash outflow from investing activities for 2025 was NT\$99,867 thousand, primarily due to the acquisition of property, plant, and equipment.
- (3) Net cash inflow from financing activities for 2025 was NT\$109,922 thousand, primarily due to the cash capital increase.
- (4) The effect of exchange rate changes on cash for 2025 was NT\$(40,246) thousand.

2. Remedial measures for cash flow deficit and liquidity analysis: There was no cash flow deficit occurring.

3. A liquidity analysis for the coming year:

Opening cash balance (1)	Net cash flow from operating activities in the year (2)	Cash outflow throughout the year (3)	Cash surplus (deficit) (1)+(2)-(3)	Countermeasure for cash deficits	
				Investment plans	Wealth management plans
884,803	260,764	269,664	875,903	-	-

- (1) Net cash inflow from operating activities was primarily driven by the increased demand for cables in consumer electronics, automotive, medical, and industrial control sectors in 2026. This resulted in significant revenue growth and higher profits, leading to a net cash inflow from operating activities.
- (2) Net cash outflow from investing activities was primarily attributable to the acquisition of property, plant, and equipment.
- (3) Net cash inflow from financing activities was primarily due to the estimated incurrence of short-term and long-term borrowings.

5.4 The impact of the significant capital expenditure in the last year upon the financial performance: None.

5.5 The outward investment policies in the last year. The key reasons leading to the profit or loss, the corrective plans and the investment plan in one year ahead:

1. The outward investment policies in the latest year: We mainly invested in upstream and downstream industries in line with the Company's long-term development plan to reduce production costs and increasing profits.
2. Primary cause of losses from the investee: The loss of NT\$7,466 thousand in 2025 was primarily due to a significant loss of orders from consumer electronics (C2G) customers and the failure to effectively develop new clients to offset the decline. Furthermore, insufficient R&D and equipment capabilities hampered order-taking ability, while a heavy reliance on outsourced production led to elevated costs. These factors, combined with a lack of economies of scale, resulted in the overall loss.
3. The investment plan in one year ahead: To meet the needs for continuous development, the Company will carry out investment plans in the following year depending on the business operations and the development situation.

5.6 An analysis and evaluation of risks in the last year and up to the publication date of this annual report

5.6.1 The impact incurred by change in interest rate, exchange rate, inflation upon the Company's profit and/or loss and the future countermeasures

1. Changes in interest rates: The interest expense and interest income of the Company and our subsidiaries accounted for 1.52% and 0.18% of the Group's consolidated revenue for 2025, respectively. The percentages are not large, and the Company has obtained short-term loans with preferential terms and medium- and long-term syndicated loans to support our operations and Capital movement, and we have obtained a loan under the Action Plan for Post-pandemic recovery project in Taiwan. It was estimated that changes in interest rates would not have a significant impact on the Company.
2. Changes in exchange rates: Part of the main sales and purchases by the Company and our subsidiaries is in foreign currencies. By offsetting foreign-currency assets and liabilities, the exchange rate risks have been greatly reduced. Exchange gain for 2025 accounted for (0.35)% of the consolidated revenue, which is not a large percentage, so the impact of exchange rate fluctuations on the Company was limited. The Company and our subsidiaries will pay close attention to information on exchange rate fluctuations and keep abreast of the exchange rate trends in real time to avoid the risk of exchange rate changes depending on the global macro economy, exchange rates, and future capital needs, thereby alleviating the impact of exchange rate changes on the Company's and subsidiaries' profit or loss.

3. Inflation: The Company pays attention to market price fluctuations at any time and maintains positive interactive relations with suppliers and clients to avoid major impacts of inflation on the Company.

5.6.2 The major causes for engaging in high-risk, high-leverage investment, lending of funds to others, endorsements/guarantees and derivative financial instruments, the profits or loss and the future countermeasures.

Risk	Implementation	Policy and countermeasures
High-risk and highly leveraged investment	Our investments are mainly made to establish domestic and overseas production sites, most of which are wholly owned and are not highly leveraged or high-risk investments.	The Company focuses on the core business and does not engage in high-risk or highly leveraged investments.
Loaning Funds to Others	As of the publication date, except for loans between affiliates in the Group, we do not lend loans to external entities.	If the Company needs to engage in financing due to business needs in the future, the Operating Procedures for Loaning of Funds to Others formulated by the Company will apply, and we will accurately announce the information on the loans to others in real time in accordance with laws and regulations.
Endorsements /guarantees	As of the date of publication, with the exception of mutual endorsements and guarantees between group affiliates, the Company has provided no endorsements or guarantees to external parties.	If there is a need to provide endorsements/guarantees to others in the future, we will handle it in accordance with the Operating Procedures for Endorsements and Guarantees formulated by the Company and will accurately announce the information on the endorsements/guarantees provided to others in real time in accordance with laws and regulations.
Derivatives Trading	The Company did not engage in derivatives trading during the last year and up to the publication date of this annual report.	If there is a need to engage in derivatives trading due to business needs in the future, we will handle it in accordance with the Procedures for Asset Acquisition and Disposal formulated by the Company and will accurately announce the information on trading in real time in accordance with laws and regulations.

5.6.3 The future research & development plans and the expenses anticipated to be invested into research & development

The Company's R&D projects in recent years have focused the attention on the development of cables and wire harness with high added values, and we will still focus on this and meet clients' new product design needs in our future R&D projects. The Company's R&D aims to proactively develop low-loss coaxial cables for 5G base stations and relevant cables and wire harness for automobiles, industrial automation, and medical care. It is estimated that the Group will invest more than 3% of its annual revenue in R&D in the future. Please refer to (4) R&D Status under Report to Shareholders on page 1 of this annual report for more information.

5.6.4 The possible impacts by government policies and laws at home and abroad upon the Company's financial conditions and the Company's countermeasures

In the countries or regions where the Company operates business, if the existing tax laws and regulations are amended or new tax laws take effect, it may have an adverse impact on the Company's profits. Our main operations and manufacturing activities are in Taiwan, mainland China and Thailand, so the Company is mainly regulated by the tax laws of the Republic of China, China and Thailand's tax laws. Any adverse changes in tax laws and regulations will have an adverse impact on the Company's operating performance. To control this tax risk, the Company always pays close attention to any important domestic and overseas policy development and changes in laws and regulations that may affect the Company's finance, consults attorneys and accountants about the impacts, and collects relevant information as a reference for the management team to make decisions to adjust the Company's business strategies.

Furthermore, as the Company's revenue mainly comes from sales outside of Taiwan, changes in various regional economies' trade policies may directly or indirectly affect the sales of the Company or our clients, thereby affecting the Company's operating performance. Therefore, the Company continues to pay attention to the recent development of trade policies of relevant major economies and will take countermeasures accordingly.

5.6.5 The impact of technological changes and industrial changes on the Company's financial performance and countermeasures

The Company pays close attention to technological changes and technological development in the industry, in which the business is operated, continues to improve product quality and manufacturing processes, quickly keeps abreast of industry trends and competitors' information, and adopts a stable financial management strategy to maintain our market competitiveness. In the future, the Company will continue to pay attention to the technological changes in the industry, in which the business is operated, evaluates such an

impact on the operations, and makes corresponding adjustments to improve the business development and financial position. Therefore, technological changes and industrial changes currently cause no significant impact on the Company.

5.6.6 The impacts created by a change in corporate image upon the management over crisis, and the Company's countermeasures

Since the Company was established, we have adhered to the principles of integrity and professionalism, proactively reinforced internal management, improved management quality and efficiency, attached importance to corporate image and risk control, and complied with applicable laws and regulations. So far, there has been no incident occurring that would affect our corporate image. In the future, while maximizing shareholders' equity, the Company will fulfill our corporate social responsibility.

5.6.7 Estimated benefits and potential risks of M&A and countermeasures:

So far, the Company has no M&A plan in place, so this does not apply.

5.6.8 The risks anticipated from the expansion of the plant buildings, and the Company's countermeasures:

The Company carefully plans the capital expenditure for the expansion of production capacity and plants depending on the industrial development and market needs to increase production capacity and revenue. As the expansion of production capacity and plants will result in an increase in operating costs, and when the business cycle in the industry is not as expected, idle production capacity will occur. The Company will pay close attention to market changes and work closely with clients to adjust expansion plans in a timely manner to reduce and avoid risks.

5.6.9 The risks anticipated from the centralized input or output undertakings and the Company's countermeasures

The Company's clients are located in different places around the world. The top ten clients for 2025 accounted for lower than 10% of the Company's net operating revenue, without a risk of client concentration. Also, most of our other raw material suppliers are companies with great quality reputation in the industry and have been worked with the Company stably for many years, so there should be no risk of supplier concentration to the Company.

5.6.10 The impacts and risks anticipated from the massive transfer of shareholding by directors or key shareholders who hold more than 10% in shareholding and the Company's countermeasures: None.

5.6.11 The impacts and risks anticipated from the change in the managerial powers and the Company's countermeasures:

The Company did not have a change in the management right during the last year and up to the publication date of this annual report, so this does not apply.

5.6.12 In the case of a court case or a non-contentious case, specify the Company or the Company's directors, President, de facto responsible person, or shareholders, each holding more than 10% of all company shares, with final ruling made or still in major legal proceedings, non-contentious matters, or administrative disputes, and where the result thereof may significantly affect shareholders' equity or stock price, the fact of the contentions, the amount involved, the commencement date of the proceedings, the major litigants in the proceedings, and the status as of the publication date of this report shall be disclosed: None.

5.7 Other important disclosures: None.

Chapter VI Special disclosure

6.1 Relevant information of affiliated enterprises

For information related to the Company's affiliated enterprises, please refer to the "Affiliated Enterprises – Three Statements Section" on the Market Observation Post System (MOPS).

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

6.2 Where the company has carried out a private placement of securities in the last year and up to the publication date of the annual report: None.

6.3 Other necessary supplementary information: None.

Chapter VII Occurrences of events defined under Subparagraph 2, Paragraph 3, Article 36 of the Securities Exchange Act in the last year and up to the publication date of the annual report that significantly impacted shareholders' equity or security prices: None.

Copartner Technology Corp.

Chairman: Ho, Chun-Hsien

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