股票代碼:6126

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信音企業股份有限公司

SINGATRON ENTERPRISE CO.,LTD.

2026 Regular Shareholders' Meeting Handbook

Convening method: Physical meeting

Meeting Time: Monday, June 8, 2026, at 9:00 a.m.

Location: No. 209, Section 2, Zhongzheng Road, Hukou Township, Hsinchu County
(3rd Floor, Employee Cafeteria, SINGATRON ENTERPRISE CO., LTD.)

This English version is prepared based on the Chinese version and is for reference only. If there is any discrepancy between the English version and the Chinese version, the Chinese version shall prevail.

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Singatron Enterprise Co., Ltd.

Meeting Procedures for 2026 Annual General Meeting of Shareholders

I. Report on the total number of shares represented at the Annual General Meeting of Shareholders
II. Call to Order
III. Chairperson takes the Chair
IV. Chairperson's Address
V. Report
VI. Ratification Items
VII. Discussion Items
VIII. Extempore Motions
IX. Adjournment

Singatron Enterprise Co., Ltd.
2026 Annual General Meeting of Shareholders Meeting Procedure

The way the regular shareholders' meeting is convened: Physical shareholders' meeting
Meeting Time: Monday, June 8, 2026, at 9:00 a.m.
Meeting location: No. 209, Section 2, Zhongzheng Road, Hukou Township, Hsinchu County (3rd Floor, Employee Cafeteria of the Company)

I. Report on the total number of shares represented at the Annual General Meeting of Shareholders
II. Call to Order
III. Chairperson's Address
IV. Reports
(1) Business report of the Company for 2025.
(2) Report of the Audit Committee on the review of the 2025 final accounts.
(3) Report on the distribution of employee compensation and director compensation for the Company.
(4) Report on the compensation and remuneration management policies for the 17th Board of Directors and functional committees of the Company.
(5) Report on the amendment of certain provisions of the Company's "Sustainable Development Best Practice Principles."
(6) Report on the amendment of certain provisions of the Company's "Corporate Governance Best Practice Principles."
(7) Report on the distribution of cash dividends for 2025.
(8) Report on the Company's investments in Mainland China.
(9) Report on endorsements/guarantees by the Company and its subsidiaries for 2025.
(10) Progress report on the issuance of the Company's third domestic unsecured convertible bonds.
(11) Report on the execution of the repurchase of the Company's treasury stock.
(12) Progress report on strategic long-term investments in pursuit of diversified business development.
V. Ratification Items
(1) Proposed approval of the Company's 2025 Business Report, parent company only financial statements, and consolidated financial statements.
(2) Proposed approval of the Company's 2025 earnings distribution.
VI. Discussion
(1) Proposed resolution to release directors from non-competition restrictions.
(2) Proposed amendment of certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings."
VII. Extempore Motions
VIII. Adjournment

Report Items

No. 1

Subject: Business report of the Company for 2025, submitted for review and acknowledgment.

Explanation: The 2025 Business Report is set out in Appendix 1 of this handbook (p.12).

No. 2

Subject: Report of the Audit Committee on the review of the 2025 final accounts, submitted for review and acknowledgment.

Explanation: The Audit Committee review report is set out in Appendix 2 of this handbook (p.39).

No. 3

Subject: Report on the distribution of remuneration to the Company's employees and directors, submitted for review.

Explanation:

1. Pursuant to Article 20 of the Company's Articles of Incorporation, if the Company generates a profit in any given year, no less than one-thousandth (1/1,000) of such profit shall be allocated as employee compensation (of which no less than 10% of the total amount of employee compensation shall be allocated as compensation for rank-and-file employees) and no more than three percent (3%) shall be allocated as director compensation.
2. The Company hereby submits for approval the distribution of employee compensation and director compensation for 2025. The basis for distribution is the pre-tax profit of NT$121,001,472, as audited and adjusted by the certified public accountant and prior to the allocation of employee compensation and director compensation. Pursuant to a resolution of the Board of Directors on March 12, 2026, employee compensation of NT$1,500,000 (approximately 1.24%) was approved for distribution, of which NT$150,000 is allocated to rank-and-file employees in non-managerial positions whose average monthly regular salary is below NT$63,000; director compensation of NT$3,600,000 (approximately 2.98%) was approved for distribution. All compensation shall be distributed in cash.
3. In addition, in consideration of overall incentive compensation for employees of the Group's overseas subsidiaries, performance bonuses of NT$15,500,000 are proposed to be separately estimated and distributed at the overseas subsidiary level.

No. 4

Subject: Report on the compensation and remuneration management policies for the 17th Board of Directors and functional committees of the Company, submitted for review and acknowledgment.

Explanation:

1. The "Compensation and Remuneration Management Policies for the 17th Board of Directors and Functional Committees" have been established to provide a framework governing compensation and remuneration matters for the 17th Board of Directors and functional committees of the Company.

2. The full text of the policies is set out in Appendix 3 of this handbook (p. 41).

No. 5

Subject: Report on the amendment of certain provisions of the Company's "Sustainable Development Best Practice Principles," submitted for review and acknowledgment.

Explanation:

1. In accordance with FSC Letter Jin-Guan-Zheng-Fa-Zi No. 1140352230 issued by the Financial Supervisory Commission on August 25, 2025, and in response to the Company's operational requirements, certain provisions of the Company's "Sustainable Development Best Practice Principles" have been amended.
2. The comparison table of amended provisions of the Company's "Sustainable Development Best Practice Principles" is set out in Appendix 4 of this handbook (p. 44).

No. 6

Subject: Report on the amendment of certain provisions of the Company's "Corporate Governance Best Practice Principles," submitted for review and acknowledgment.

Explanation:

1. In response to the Company's operational requirements, certain provisions of the Company's "Corporate Governance Best Practice Principles" have been amended.
2. The comparison table of amended provisions of the Company's "Corporate Governance Best Practice Principles" is set out in Appendix 5 of this handbook (p. 73).

No. 7

Subject: Report on the distribution of cash dividends for 2025, submitted for review and acknowledgment.

Explanation:

1. Pursuant to Article 20-1 of the Company's Articles of Incorporation: "When the Company distributes all or a portion of dividends and bonuses in cash, such distribution shall be authorized by a resolution adopted at a Board of Directors meeting attended by at least two-thirds of the directors and approved by a majority of the directors present, and shall be reported to the Shareholders' Meeting.
2. The Board of Directors resolved on April 10, 2026 to distribute cash dividends as follows:

Cash dividend per share	Total amount of cash dividend	Remarks
NT$0.60	NT$77,124,545	calculated based on 128,540,908 shares outstanding as of March 31, 2026

3. Pursuant to the Board of Directors resolution of April 10, 2026, the Chairman is authorized to set the dividend record date, with distribution to be made in the fourth quarter of 2026.
4. In the event that the number of issued and outstanding shares is subsequently affected by conversions of corporate bonds, exercises of employee stock options, repurchase of treasury shares, or transfer of treasury shares, the Chairman is authorized to adjust the per-share dividend rate and handle all related matters based on the actual number of shares outstanding as of the dividend record date.

No. 8

Subject: The Company's investments in Mainland China is hereby presented for your review.

Explanation:

Information on the Company's investments in mainland China as of December 31, 2025 is set out in Appendix 6 of this handbook (p. 92).

No. 9

Subject: Report on endorsements/guarantees by the Company and its subsidiaries for 2025, submitted for review and acknowledgment.

Explanation:

The status of endorsements/guarantees by the Company and its subsidiaries as of December 31, 2025 is as follows:

Endorsing/ guaranteeing entity	Endorsed/ guaranteed party	Endorsement/ guarantee limit for a single enterprise	Maximum endorsement/guarantee balance for the period	Endorsement/ guarantee balance at the end of the period	Amount actually drawn	Amount of endorsement/ guarantee secured by properties	Ratio of accumulated endorsementg/ guarantee to net worth of the latest financial statements	Maximum limit on endorsement/ guarantee
Singatron Enterprise Co., Ltd.	Singatron Electronics Enterprise Co., Ltd. (HK)	2,072,243	220,010	220,010	0	0	6.37%	3,453,739
Singatron (Hong Kong) International Holding Ltd.	Singatron Enterprise Co., Ltd.	2,613,415	800,000	650,000	402,254	0	14.92%	4,355,692
Singatron Electronics Enterprise Co., Ltd. (HK)	Singatron Electronic (Thailand) Co., Ltd.	4,208,867	152,922	152,922	0	0	2.18%	4,208,867

No. 10

Subject: Progress report on the issuance of the Company's third domestic unsecured convertible bonds, submitted for review and acknowledgment.

Explanation:

1. Pursuant to a resolution of the 8th meeting of the 16th Board of Directors held on October 3, 2023, the Company approved the issuance of the third domestic unsecured convertible bonds in the aggregate principal amount of NT$500,000,000. The proceeds were intended for repayment of bank loans. The bonds were issued on November 30, 2023 with a term of three years.
2. As of the conversion cessation date of April 10, 2026, the total amount converted was NT$353,100,000, representing a cumulative conversion of 12,505,321 ordinary shares.

No. 11

Subject: Report on the execution of treasury share repurchases by the Company, submitted for review and acknowledgment.

Explanation:

1. Conducted in accordance with Article 28-2 of the Securities and Exchange Act and the Regulations Governing the Repurchase of Shares by Listed and OTC Companies.
2. The report on the repurchase of the Company's shares is as follows:

Repurchase Tranche	16th
Purpose of repurchase	Transfer of shares to employees
Repurchase period:	April 16, 2025 - June 13, 2025
Repurchase price range	21.95-25.00
Type and number of shares repurchased	Common stock of 1,230,000 shares
Amount of shares repurchased	NT$29,038,107
Ratio of repurchased number to scheduled repurchase number (%)	61.50%
Number of shares retired and transferred	0 shares
Accumulated number of shares held by the Company	1,230,000 shares
Ratio of Cumulative Shares Held to Total Issued Shares (%) (Note)	0.95%

Note: As of April 10, 2026 (the record date for suspension of shareholders' meeting rights), the total number of issued shares of the Company was 129,770,908 shares.

3. For the Company's Procedures for Transfer of Repurchased Shares to Employees, please refer to Appendix 7 of this Handbook (p. 95).

No. 12

Subject: Progress Report on Strategic Long-Term Investments for Diversified Business Development - Submitted for the Board's review and consideration.

Explanation:

In order to further diversify the Company's business operations and product development and to maximize operational performance, the Audit Committee reviewed and the Board of Directors resolved on April 26, 2023, and the Annual General Meeting of Shareholders resolved on June 13, 2023, to authorize the pursuit of suitable candidates for strategic or long-term investment within the limits prescribed under the Company's Procedures for Acquisition or Disposal of Assets.

Progress is as follows:

1. Taiso Electronics Co., Ltd.

2023/08/10	The Audit Committee reviewed and the Board of Directors resolved: Discussion on equity investment of Taisol Electronics Co., Ltd.
2023/08/24	The Company announced that it holds 9,188,000 shares of Taisol Electronics Co., Ltd., representing a 10.45% ownership interest, making the Company a major shareholder of Taisol Electronics Co., Ltd.
2024/05/24	At the 2024 Annual General Meeting of Shareholders, a full re-election of directors was conducted, and the Company was elected as a director of Taisol Electronics Co., Ltd. 1. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Hsin-Nan Kan 2. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Peng-Huang Peng 3. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Cheng-Gang Yang
2025/03/07	The Board of Directors resolved to replace the designated representative of the director Before replacement 1. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Hsin-Nan Kan 2. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Peng-Huang Peng 3. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Cheng-Gang Yang After replacement 1. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Hsin-Nan Kan 2. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Peng-Huang Peng 3. Representative of Corporate Director of Singatron Enterprise Co., Ltd.: Ying-Yuan Peng
2026/03/28	As of the share transfer suspension date for Taisol Electronics Co., Ltd. (March 28, 2026), the Company's cumulative shareholding stands at 14,006,000 shares, representing an ownership interest of 15.93%.

2. Sufengping Automation Equipment (Kunshan) Co., Ltd.

2025/08/07	The Board of Directors resolved to authorize the Group's subsidiary Singatron Electronics (China) Co., Ltd. to acquire a 15% equity interest in Sufengping Automation Equipment (Kunshan) Co., Ltd. Transaction consideration: RMB 8.70 million.
2025/10/09	Equity transfer and business registration completed.

3. Dongguan Grow-Link Electronics Co.,Ltd.

Date	Progress
2025/10/23	The Board of Directors of the Group's subsidiary Singatron Electronics (China) Co., Ltd., the Company's Audit Committee, and the Board of Directors reviewed and resolved: Singatron Electronics (China) Co., Ltd. shall acquire an 80% equity interest in Dongguan Grow-Link Electronics Co.,Ltd. Transaction consideration: RMB 220 million.
2025/11/10	The equity agreement became effective following the shareholders' meeting of Singatron Electronics (China) Co., Ltd.
2025/12/22	Equity transfer, director, and supervisor change registrations completed. Chairman: Mao-Hsien Lin Director: Cheng-Gang Yang Supervisor: Chien-Hui Kuo Supervisor: Tzu-Kang Chen Chief Financial Officer: Shui-Ching Wu

4. Ultraspeed Electronics CO., LTD.

Date	Progress
2025/10/30	The Audit Committee reviewed and the Board of Directors resolved: Investment amount: NT$40,000,012. Ownership interest: 58.40%.
2026/01/16	An Extraordinary General Meeting of Shareholders was convened for the re-election of directors and supervisors, and the Company was elected as a director of Ultraspeed Electronics CO., LTD. 1. Representative of Singatron Enterprise Co., Ltd.: Cheng-Gang Yang 2. Representative of Singatron Enterprise Co., Ltd.: Kuo-Nan Peng 3. Representative of Singatron Enterprise Co., Ltd.: Ming-Chun Hsu 4. Representative of Singatron Enterprise Co., Ltd.: Rui-Chen Hu
2026/01/29	Director, supervisor, and chairman change registrations completed.

Ratification Items

No. 1 (Proposed by the Board of Directors)

Subject: The Company's Business Report, Parent Company Only Financial Statements, and Consolidated Financial Statements for fiscal year 2025 - Submitted for ratification.

Explanation:

1. The Company's 2025 Business Report, parent company only financial statements, and consolidated financial statements have been prepared. The parent company only financial statements and consolidated financial statements have been audited and certified by CPAs Cheng-Wei Lin and Chi-Ming Chang of Ernst & Young, who have issued an audit report thereon. The financial statements have been reviewed by the Audit Committee, which has issued a written review report on file; please refer to Appendix 2 of this handbook (p. 39).
2. The Business Report, parent company only and consolidated balance sheets, parent company only and consolidated statements of comprehensive income, parent company only and consolidated statements of changes in equity, and parent company only and consolidated statements of cash flows are set out on pages 12 through 38 of this handbook.
3. Submitted for ratification.

Resolution:

No. 2 (Proposed by the Board of Directors)

Subject: Proposed approval of the Company’s 2025 earnings distribution, submitted for ratification.

Explanation:

1. The Company's opening balance of unappropriated retained earnings for 2025 was NT$224,876,258. Adding other comprehensive income (remeasurement of defined benefit plans) of NT$842,428, adding net profit after tax for 2025 of NT$90,113,885, less the appropriation of legal reserve at 10% pursuant to the Articles of Incorporation of NT$9,095,631, and less the appropriation of special reserve (deduction from shareholders' equity) of NT$16,488,754, the total earnings available for distribution for the current period are NT$290,248,186.
2. Pursuant to the Board of Directors resolution of April 10, 2026, cash dividends of NT$0.60 per share are to be distributed to shareholders. Based on the number of shares outstanding as of March 31, 2026, total cash dividends of NT$77,124,545 are to be distributed, leaving closing unappropriated retained earnings after distribution of NT$213,123,641.
3. The 2025 earnings distribution table is set out in Appendix 8 of this handbook (p.97).
4. Submitted for ratification.

Resolution:

Discussion

No. 1 (Proposed by the Board of Directors)

Subject: Proposed resolution to release directors from non-competition restrictions, submitted for discussion.

Explanation:

1. Pursuant to Article 209 of the Company Act, where a director acts for himself or on behalf of another person in matters falling within the scope of the Company's business, the director shall explain the material details of such actions to the Shareholders' Meeting and obtain its approval.
2. Following the approval by the Shareholders' Meeting on June 4, 2025 to release the non-competition restrictions applicable to directors of the 17th Board of Directors, the following describes actions taken by newly added directors for themselves or on behalf of others that fall within the scope of the Company's business:

Name of director	Name of the company in which the individual is concurrently serving and the position
Representative of Zhen Chun Investment Co., Ltd.: Kuo-Ming Peng	Director, Ultraspeed Electronics CO., LTD.

3. For your resolution.

Resolution:

No. 2 (Proposed by the Board of Directors)

Subject: Proposed amendment of certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings," submitted for discussion.

Explanation:

1. In accordance with Letter Zheng-Guei-Jian-Zi-No. 11500549052 issued by the Taipei Exchange on March 16, 2026, amendments to certain provisions of the Company's "Rules of Procedure for Shareholders' Meetings" are proposed.
2. The comparison table of amended provisions of the Company's "Rules of Procedure for Shareholders' Meetings" is set out in Appendix 9 of this handbook (p. 98).
3. For your resolution.

Resolution:

Extempore Motions

Adjournment

Appendix 1

Business Report;

I. Management Guidelines

The vision, mission and management philosophy of the Company are as follows:
Vision: To be the preferred connector solution provider in the industry
Mission: To build a healthy and efficient team to accomplish the mission
Business philosophy: “Innovation, Service, Efficiency”
The Company focuses on its core business, researching, developing and producing various electronic connection products, providing customers with high quality, accurate delivery and competitive prices. Through the efforts and dedication of all employees, the Company has gained a good reputation and credibility in the industry. At the same time, we continue to upgrade our smart manufacturing capabilities to provide better services to our customers and develop new markets with high added value.

II. Implementation overview:

The Singatron Group marks its 50th anniversary this year. Since its founding, the Group has cultivated deep expertise in the sales, manufacturing, and development of a broad range of electronic connectors, and has become a designated connector supplier for leading global notebook computer brands, international consumer electronics brands, and European automotive manufacturers. In recent years, the Company has been actively transitioning away from its traditional notebook and consumer electronics markets, repositioning toward new energy, automotive electronics, and high-frequency/high-speed server applications, while continuously strengthening its technical capabilities in high-frequency/high-speed transmission, high-current/high-voltage, and high-ingress-protection-rated products.

Since 2021, the Company has anchored its market development strategy around the WECAN framework:

[W] Waterproof - Waterproof connectors
[E] Energy - New energy applications
[C] Consumer - Consumer electronics
[A] Automotive - Automotive electronics
[N] Notebook - Notebook Computers

Through 2025, revenue contributions from [E] new energy and [A] automotive electronics applications have grown year over year and are projected to increase significantly in 2026 as the benefits of recent acquisitions are fully realized. [E] + [A] combined revenue contribution is projected to rise from approximately 19% in 2025 to over 40% in 2026. Within that, the revenue share attributable to [A] automotive electronics applications is expected to approach that of [N] notebook computer applications, signaling that the Company's product application mix has formally entered its second growth curve.

In fiscal year 2025, the Company actively pursued strategic investment partners and achieved significant merger and acquisition results:

(I) Acquisition of Dongguan Grow-Link Electronics Co.,Ltd. - Expanding [A] Automotive Electronics Revenue Contribution
The Group completed the acquisition of an 80% equity interest in Dongguan Grow-Link Electronics Co.,Ltd. in December 2025, with full recognition of its revenue and profit contributions commencing in 2026.

Dongguan Grow-Link Electronics Co.,Ltd. brings an established automotive customer base and channel resources, with products spanning automotive connectors and vehicle-to-everything (V2X) related applications. The acquisition will effectively enhance the Company's market penetration and supply chain position in the [A] automotive electronics segment, and accelerate entry into the automotive high-speed transmission (Mini FAKRA, H-MTD, SPE, etc.) and automotive high-current product markets.

Through acquisition integration, the Company not only expands its revenue base but also optimizes its product mix, reduces reliance on the traditional notebook and consumer electronics business cycle, and strengthens medium-to-long-term earnings resilience.

(II) Acquisition of Ultraspeed Electronics CO., LTD. - Reinforcing the Company's Transition into High-Frequency/High-Speed Technology

In response to the rapidly growing demand for AI server and high-speed data center applications, the Group completed the acquisition of Ultraspeed Electronics CO., LTD. in early 2026, further strengthening its high-frequency/high-speed connector technology capabilities. Ultraspeed Electronics CO., LTD. possesses deep research and development capabilities in high-frequency/high-speed connector design, impedance control, and signal integrity (SI) technology, reinforcing the Group's H2W+C technology platform:

- High Speed: High-speed/high-frequency transmission
- High Power: High-current/high-voltage
- Waterproof: High ingress protection rating
- +Cable: High-speed and high-current cable assembly integration

The Company will continue to advance its high-frequency/high-speed connector and cable assembly product portfolio, expand into the AI server application market, and enhance product added value and market competitiveness.

III. Implementation results of business plan and profitability analysis

1. Implementation results of business plan:

2025 Consolidated Operating Results In 2025, the rapid global expansion of the AI industry drove a recovery in electronics industry demand. The uncertainty surrounding U.S. tariff policy prompted certain customers to accelerate procurement and build inventory. In addition, the Company's development and onboarding of U.S.-brand customers for applications in intelligent warehousing and low-earth-orbit satellite products contributed incremental revenue. Consolidated revenue increased year over year. Gross margin came under pressure due to customer price reductions and rising metal raw material costs; however, the Company continued to drive CIP improvements, increase in-house production rates, and optimize product mix to strengthen cost controls and improve earnings quality. Overall, the Group's consolidated revenue grew 7.41% year over year. Consolidated gross margin improved from 22.9% in 2024 to 23.7% in 2025. Net operating margin declined slightly to 5.60%, and net profit margin after tax decreased to 5.15% due to a reduction in net non-operating income relative to the prior year. Please refer to the table below.

(Unit: Thousand NT$, except earnings per share)

Item	2025		2024		Difference	
	Amount	Percentage	Amount	Percentage	Amount	Growth rate
Operating revenue	3,899,697	100.00%	3,630,786	100.00%	268,911	7.41%
Operating gross profits	924,158	23.70%	834,391	22.90%	89,767	10.76%
Operating expenses	(705,823)	-18.10%	(627,083)	-17.27%	(78,740)	12.56%
Operating profit	218,335	5.60%	207,308	5.71%	11,027	5.32%
Non-operating income and expenses, net	41,926	1.08%	97,789	2.69%	(55,863)	-57.13%
Net profit before tax	260,261	6.67%	305,097	8.40%	(44,836)	-14.70%
Income tax expense	(59,255)	-1.52%	(67,546)	-1.86%	8,291	-12.27%
Net profit after tax	201,006	5.15%	237,551	6.54%	(36,545)	-15.38%
Net profit attributable to the parent company	90,114	2.31%	122,606	3.39%	(32,492)	-26.50%
EPS (Unit: NT$)	0.71		0.98		-0.27	

2. Profitability and Key Financial Ratio Analysis

Compared to the prior year, financial structure and debt-servicing indicators shifted in 2025, primarily as a result of capital expenditures for the acquisition of land and factory buildings in Thailand and the investment in the acquisition of Dongguan Guolian Electronics Co., Ltd., causing a reallocation of assets from liquid funds toward capital assets with long-term synergistic value.

Regarding financial structure, the debt-to-assets ratio increased from 32.62% in 2024 to 40.2% in 2025, driven by capital expenditures for operational expansion, increased working capital requirements, and higher investment outlays during the year. The overall ratio nonetheless remains within a reasonable range, and the capital structure remains sound.

Regarding debt-servicing capacity, the acquisition of land in Thailand and the investment in Dongguan Guolian Electronics Co., Ltd. resulted in a partial reallocation of funds from current assets to fixed assets and long-term assets including goodwill arising from the acquisition. Accordingly, the current ratio and quick ratio adjusted from 327.04% and 303.10% to 225.59% and 202.03%, respectively. The Company's overall operating cash flows remain robust, and short-term debt-servicing capacity is maintained at a high level of safety.

Regarding profitability, the return on assets, return on equity, and net profit margin each declined moderately year over year, reflecting the expansion in asset base during the year and the fact that strategic investments remain in the early stages of integration. The associated investment returns are expected to be progressively reflected in subsequent periods, contributing to improved overall profitability and long-term shareholder returns.

Analysis item \ Year		2025	2024
Capital structure	Debt to assets ratio (%)	40.20%	32.62%
Solvency	Current ratio (%)	225.59%	327.04%
	Quick ratio (%)	202.03%	303.10%
Profitability	Return on assets (%)	2.30%	2.92%
	Return on equity (%)	3.19%	3.94%
	Net profit margin (%)	5.15%	6.54%

IV. Budget execution

In accordance with the "Regulations Governing the Publication of Financial Forecasts of Public Companies," the Company has not disclosed financial forecast information for 2025 and is not required to disclose budget execution and analysis information for 2025.

V. R&D status

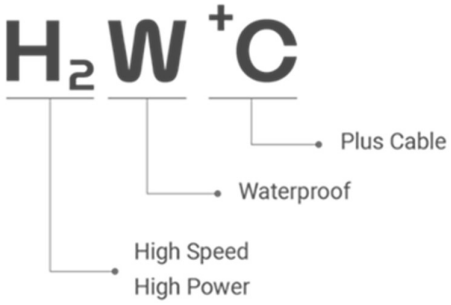
1. R&D expenditures for the last two years

(Unit: Thousand NT$)

Year	2025	2024
Operating revenue	3,899,697	3,630,786
R&D expenses	137,302	136,688
As a percentage of revenue for the year (%)	3.52%	3.76%

2. The Company repositioned its market development strategy in 2021 to focus on four major industry sectors and core product lines. In addition to the original NB and Consumer applications, we have also shifted our focus in recent years to the new energy and automotive applications, and have strengthened the development of our core product series Waterproof connector products. In addition, we will strengthen the development of our core product series waterproof connectors for various applications to form the market development strategy of [WECAN].

In the second half of 2025, the Company repositioned its future technology development around the [H2W+C] platform as the core axis for next-generation product development, targeting the server and automotive electronics application segments with updated product offerings. In the server application segment, in addition to DDR long DIMM connectors, Singatron is actively planning to extend its offerings to high-speed transmission and high-current products.



R&D plans and results for 2025:

Item	Industry	R&D project name	R&D project content	Progress
1	Waterproof Connector Products [W]	Low-Earth-Orbit Satellite Signal Receiver RJ45 Jumper Connector Development	Development of a receiver RJ45 jumper connector. Requirements: stable data transmission rate of 480Mb/s with zero crosstalk or noise between conductors; RJ45 interface to withstand a load of 1.9 kgf with 40 mating cycles without cracking; retention force of no less than 7.7 kgf to prevent disengagement during use. Design service life: 5 years. Post-use waterproofing performance to maintain IP66 rating following 580 hours of exposure at 85% relative humidity and 85°C.	Mass production stage
2	Automotive electronics [A]	200A (2+8 Pin) High-Current Electric Motorcycle On-Board Connector Development	Development of a 200A high-current electric motorcycle on-board connector: 1. Ingress protection rating: IP67 2. Vibration resistance: ensures stable and reliable power and signal connectivity under continuous rough-road conditions encountered in actual electric motorcycle use. 3. Connector design service life: 8 years.	Mass production stage
3	Waterproof Connector Products [W]	High-Fidelity Signal Transmission Interface Development	Development of a jumper connector for high-frequency signal transmission for low-earth-orbit satellite signal reception, meeting IP67 ingress protection requirements and supporting reliable signal transmission in a wide range of harsh outdoor environments.	Design stage
4	Automotive electronics [A]	Vibration-Resistant Electric Connector Development	Development of a 60A vibration-resistant electric connector for the electric motorcycle segment, providing stable and reliable power transmission between devices across all road conditions.	Trial production stage
5	Automotive	Smart Electric	Development of a 90A smart	Sampling stage

	electronics [A]	Motorcycle Charge/Discharge Interface and Cable Development	charge/discharge power cable assembly for the electric motorcycle segment, providing power transmission between devices and supporting charging applications with stable and reliable power delivery across all road conditions encountered in actual electric motorcycle use.	
6	Waterproof Connector Products [W]	Industrial Control Connector R&D	Industrial control connectors are purpose-built interconnect components for industrial control environments, providing signal and data connectivity between equipment and modules. Compared to commercial-grade connectors, they are held to higher standards for ingress protection, temperature resistance, and durability, ensuring stable operation under harsh working conditions and supporting the advancement of industrial automation. To address core application requirements and resolve pain points associated with mating and unmating operations, the Company has undertaken the development of products integrating quick-connect and mis-insertion prevention features. This initiative aligns with the industry's technology upgrade trajectory and represents an important link in strengthening and completing the industrial supply chain.	Trial production stage
7	Waterproof Connector Products [W]	Intelligent Warehousing Power & Signal Connector R&D	Development of a dual-coded M12 industrial control connector featuring coded identification, mis-insertion prevention, high-current carrying capacity, and stable signal transmission. The product is purpose-designed for core warehousing equipment, facilitating rapid equipment deployment and maintenance. This initiative addresses industry pain points, improves warehousing system stability, broadens the Company's product matrix, and enhances core competitiveness, thereby supporting the standardized development of the industry.	Mass production stage
8	Waterproof Connector Products [W]	M12 Push-Pull Connector R&D	In industrial automation environments, users face pain points including cumbersome installation procedures with conventional connectors, difficulty operating in	Design stage

			confined spaces, and susceptibility to loosening under high-frequency mating cycles. To meet the requirements of modular equipment integration and high-density cabling while improving installation efficiency and operational reliability, the Company has developed an M12 Push-Pull Connector. The connector adopts a push-pull quick-lock mechanism enabling tool-free rapid mating and unmating, significantly reducing assembly time, conserving space, and optimizing equipment port layout, while improving connection stability and reducing long-term maintenance costs. The product supports the miniaturization and efficiency advancement of industrial equipment.	
9	Waterproof Connector Products [W]	Photovoltaic Inverter Signal Transmission Waterproof Connector R&D	Under the dual-carbon targets, global photovoltaic installation capacity has surged, and inverter reliability directly affects power plant revenue and safety. As a critical link in the signal transmission chain, connector performance deficiencies can readily cause safety incidents and losses. Targeting the current shortfalls in outdoor adaptability, compact compatibility, and long-term reliability in connectors, the Company has developed a waterproof signal transmission connector for photovoltaic inverters, filling a technology gap, expanding the product category, and responding to requirements for high reliability and high ingress protection, providing safety assurance for photovoltaic power plants.	Mass production stage
10	Notebook computer [N]	MIM Type-C Connector R&D	The housing is manufactured using metal injection molding (MIM), whereby metal powder and binder are injected into a mold and subjected to debinding and sintering to produce a high-strength metal component with superior overall performance, high strength, and high dimensional accuracy. This approach eliminates the housing cracking and structural failure associated with conventional bending and riveting processes. The inner and outer shells overcome traditional stamping limitations by employing a high-hardness MIM process combined	Mass production stage

			with laser spot welding to join the steel shell and MIM shell, raising structural strength to over 20 kgf and effectively improving resistance to external impact forces.	
11	Notebook computer [N]	Vibration-Resistant Spring-Contact Battery Connector R&D	This product is used as a battery interface on notebook computers. The connector incorporates 10 terminals designed with a floating spring-contact configuration. The positive and negative terminals of the product are designed with double contacts. The signal terminal is designed with single contact. There is a metal locking piece on the outside, which can firmly lock the male end for reliable contact.	Trial production stage
12	Notebook computer [N]	CAMM2 Connector R&D	While meeting Gen5 requirements, the product must also mitigate the effects of high-frequency crosstalk. Terminal structure improvements have been implemented such that, in an ultra-thin form factor, high-frequency performance requirements are satisfied without the need for a ground bar structure.	Sampling stage

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

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Independent Auditors' Report

To the Board of Directors and shareholders of SINGATRON ENTERPRISE CO., LTD.:

Audit opinions

We have audited the accompanying standalone balance sheets of SINGATRON ENTERPRISE CO., LTD. as of December 31, 2025 and 2024, and the related standalone statements of comprehensive income, standalone statements of changes in equity, standalone statements of cash flows, and notes to the Parent Company Only Financial Statements (including summary of significant accounting policies) for the years then ended.

In our opinion, based on our audits and the audit reports of other CPAs (please refer to the "Other Matters" section), based on our audits, the Parent Company Only Financial Statements referred to above present fairly, in all material respects, the financial position of SINGATRON ENTERPRISE CO., LTD. as of December 31, 2025 and 2024, and its standalone financial performance and cash flows for the years then ended, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers.

The basis for opinion

We conducted our audits in accordance with the Regulation Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. The auditors of the firm, subject to the independence regulations, have maintained independence from SINGATRON ENTERPRISE CO., LTD. in accordance with the Code of Ethics and perform other obligations of such Code. Based on our audit results and the audit reports of other accountants, we believe that we have obtained sufficient and appropriate audit evidence as the basis for expressing the audit opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent Company Only Financial Statements of SINGATRON ENTERPRISE CO., LTD. for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition

For 2025, SINGATRON ENTERPRISE CO., LTD. recognized operating revenue of NTD 62,760 thousand. The Company has agreements with its major customers to store inventory at the designated shipping warehouses of these sales customers. The Company has to judge and determine the performance obligations and the timing of satisfaction based on customer orders or shipping documents, which involves significant risk of ownership of inventory and complexity of the point of transfer of remuneration, resulting in significant risk in the recognition of operating revenue. Therefore, we decided that revenue recognition is a key audit matter. Our audit procedures included, but were not limited to, evaluating the appropriateness of accounting policies for revenue recognition, evaluating and testing the effectiveness of internal control over the sales cycle in determining revenue amounts, performing sales revenue cutoff tests on a sample of transactions for a period of time before and after the balance sheet date and reviewing whether the terms of the transactions and the timing of revenue recognition are consistent with the performance obligations and the timing of satisfaction, performing itemized tests on a sample of transactions and reviewing the material terms and conditions of the contracts. We also considered the appropriateness of the disclosure of operating revenue in Notes 4 and 6 to the Parent Company Only Financial Statements.

Other Matters - Audits by other Certified Public Accountants

Some of the investees accounted for using the equity method included in the parent company only financial statements of SINGATRON ENTERPRISE CO., LTD. have not been audited by us but by other independent auditors. Therefore, our opinion on the figures of the investees in the financial statements is based on the audit reports of other independent auditors. As of December 31, 2025 and December 31, 2024, investments in these investee companies accounted for using the equity method amounted to NTD 819,439 thousand and NTD 760,523 thousand, respectively, representing 15% and 14%, respectively, of the total assets of the Parent Company Only Financial Statements. For the years ended December 31, 2025 and December 31, 2024, the related shares of profit (loss) of associates and joint ventures recognized under the equity method amounted to NTD 24,329 thousand and NTD 33,955 thousand, respectively, representing 21% and 24%, respectively, of net profit before tax. The shares of other comprehensive income (loss) of associates and joint ventures recognized under the equity method amounted to NTD 1,214 thousand and NTD 6,496 thousand, respectively, representing (2)% and 3%, respectively, of net other comprehensive income.

Responsibilities of Management Level and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the Parent Company Only Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for necessary internal control as management determines is necessary to enable the preparation of Parent Company Only Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Parent Company Only Financial Statements, management is also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, Including the Audit Committee, are responsible for overseeing the financial reporting process of SINGATRON ENTERPRISE CO., LTD.

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the Parent Company Only Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. The term of "reasonable assurance" refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards cannot guarantee the discovery of material misstatement in the Parent Company Only Financial Statements. Misstatements can arise from fraud or error. Misstatements are considered material if, standalone or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Parent Company Only Financial Statements.

As part of an audit in accordance with the auditing accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risk of material misstatement of the standalone financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of SINGATRON ENTERPRISE CO., LTD.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of SINGATRON ENTERPRISE CO., LTD. to continue as a going concern. In case where we consider that such events or circumstances have a material uncertainty, then relevant disclosure of the standalone financial statements are required to be provided in our audit report to allow users of standalone financial statements to be aware of such events or circumstances, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause SINGATRON ENTERPRISE CO., LTD. to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the standalone financial statements, including relevant notes, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence for the financial information of standalone entities of the Group and provide opinion on the standalone financial statements. We handle the guidance, supervision and execution of the audit on the Group and are responsible for preparing the opinion for the Group.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the governance units with statements that we have complied with relevant matters that may reasonably be thought to bear on our independence, and we have also communicated with the governance units on all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of auditors.

From the matters communicated with those charged with governance, we determine those matters that were of most significant in the audit of the Company's 2025 Parent Company Only Financial Statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Ernst and Young
Approved by the competent authorities for the processing of financial statements of public companies.
Audit Document No.:
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358
(2002) Tai-Cai-Zheng (6) Zi No. 144183

Cheng-Wei Lin

Certified Public Accountant:

Chi-Ming Chang

March 12, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

Singatron Enterprise Co., Ltd.

Standalone Balance Sheets

December 31, 2025 and December 31, 2024

(Amounts are in thousands of NTD)

Assets					December 31, 2024	
Code	Accounting item	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4 and 6.1	$30,055	1	$43,269	1
1110	Financial assets at fair value through profit or loss	4 and 6.2	8,229	-	8,944	-
1150	Notes receivable, net	4, 6.4, and 6.21	2,039	-	1,076	-
1170	Accounts receivable, net	4, 6.5, and 6.21	10,759	-	14,367	-
1200	Other receivables		406	-	128	-
1212	Other receivables - related parties	7	286	-	-	-
130x	Net inventories	4 and 6.6	4,705	-	3,913	-
1419	Other prepaid expenses		1,295	-	948	-
1470	Other current assets		64	-	45	-
11xx	Total current assets		57,838	1	72,690	1
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income	4 and 6.3	15,410	-	6,410	-
1550	Investment accounted for using the equity method	4, 6.8 and 7	5,139,209	94	5,178,088	94
1600	Property, plant and equipment	4, 6.8 and 8	210,657	4	211,671	4
1760	Investment properties	4 and 6.9	3,441	-	3,499	-
1780	Intangible assets	4 and 6.10	-	-	-	-
1840	Deferred tax income assets	4 and 6.26	20,052	-	29,892	1
1920	Refundable deposits		3	-	3	-
1960	Prepayments for Investments		40,000	1	10,000	-
15xx	Total non-current assets		5,428,772	99	5,439,563	99
1xxx	Total assets		$5,486,610	100	$5,512,253	100

(Please refer to Notes to Parent Company Only Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

Singatron Enterprise Co., Ltd.
Parent Company Only Balance Sheet (continued)
December 31, 2025 and December 31, 2024
(Amounts are in thousands of NTD)

Liabilities and equities					December 31, 2024	
Code	Accounting item	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	4, 6.11 and 8	$745,000	14	$530,000	10
2110	Short-term notes payable	4 and 6.12	29,994	1	-	-
2120	Financial liabilities at fair value through profit or loss	4 and 6.13	-	-	318	-
	Financial liabilities					
2170	Accounts payable		1,028	-	1,043	-
2180	Accounts payable - related parties	7	15,590	-	19,924	-
2200	Other payables	6.15	25,498	-	20,980	-
2220	Other payables - related parties	7	31,731	1	33,063	1
2230	Current tax liabilities	4 and 6.25	-	-	-	-
2300	Other current liabilities		154	-	198	-
2321	Bonds payable or corporate bonds with put options exercisable within one year or operating cycle	4 and 6.16	197,381	3	192,766	3
2322	Long-term loans due within one year	4, 6.14 and 8	200,000	4	187,500	3
21xx	Total current liabilities		1,246,376	23	985,792	17
	Non-current liabilities					
2540	Long-term loans	4, 6.14 and 8	314,753	6	470,215	9
2570	Deferred income tax liabilities	4 and 6.25	459,310	8	478,697	9
2600	Other non-current liabilities	6.17 and 6.18	12,432	-	13,277	-
25xx	Total non-current liabilities		786,495	14	962,189	18
2xxx	Total Liabilities		2,032,871	37	1,947,981	35
	Equity					
3100	Share capital	6.19				
3110	Common share capital		1,278,269	23	1,278,269	23
3200	Capital surplus	6.19	1,774,078	32	1,774,441	32
3300	Retained earnings	6.19				
3310	Legal reserve		131,078	2	118,703	2
3320	Special reserve		30,933	1	156,909	3
3350	Unappropriated earnings		315,833	6	207,146	4
3400	Other equity		(47,422)	(1)	28,804	1
3500	Treasury stock	6.19	(29,030)	-	-	-
3xxx	Total equity		3,453,739	63	3,564,272	65
3x2x	Total liabilities and equities		$5,486,610	100	$5,512,253	100

(Please refer to Notes to Parent Company Only Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

Singatron Enterprise Co., Ltd.
Standalone Statements of Comprehensive Income
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Amounts in thousands of NTD, except for earnings per share)

Code	Item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenue	4 and 6.20	$62,760	100	$66,111	100
5000	Operating costs	7	(51,103)	(81)	(57,229)	(87)
5900	Operating gross profit		11,657	19	8,882	13
6000	Operating expenses					
6100	Selling expenses	7	(7,087)	(11)	(6,816)	(10)
6200	Administrative expenses		(52,636)	(84)	(52,921)	(80)
6450	Expected credit impairment loss (gain)	4 and 6.21	4	-	44	-
	Total operating expenses		(59,719)	(95)	(59,693)	(90)
6900	Operating loss		(48,062)	(76)	(50,811)	(77)
7000	Non-operating income and expenses					
7010	Other income	6.24 and 7	8,377	13	6,388	9
7020	Other gains or losses	6.24	3,535	6	(3,351)	(5)
7050	Financial costs	4, 6.24 and 7	(32,554)	(52)	(32,868)	(50)
7070	Share of profit or loss of subsidiaries, affiliates and joint ventures accounted for using equity method	4 and 6.7	184,606	294	223,926	339
	Total non-operating income and expenses		163,964	261	194,095	293
7900	Net profit before tax		115,902	185	143,284	216
7950	Income tax expense	4 and 6.26	(25,788)	(41)	(20,678)	(31)
8200	Net profit for the period		90,114	144	122,606	185
8300	Other comprehensive income	6.25				
8310	Items not reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans		843	1	1,148	2
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income		(1,000)	(1)	-	-
8360	Items that may be reclassified subsequently to profit or					
8380	Share of other comprehensive income of subsidiaries, affiliates and joint ventures accounted for using equity method		(94,336)	(150)	230,517	349
8399	Income tax relating to items that may be reclassified subsequently to profit or loss		19,110	30	(44,804)	(68)
8300	Other comprehensive income for the period (net after tax)		(75,383)	(120)	186,861	283
8500	Total comprehensive income for the period		$14,731	24	$309,467	468
9750	Basic earnings per share (NTD)	6.27	$0.71		$0.98	
9850	Diluted earnings per share (NTD)	6.27	$0.70		$0.95	

(Please refer to Notes to Parent Company Only Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

Singatron Enterprise Co., Ltd.
Standalone Statement of Changes in Equity
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Amounts are in thousands of NTD)

				Retained earnings			Other items of equity			
Code	Item	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of the financial statements of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Treasury stock	Total
		3100	3200	3310	3320	3350	3410	3420	3500	3XXX
A1	Balance as of January 1, 2024	$1,172,656	$1,597,567	$100,833	$125,538	$270,811	$(123,395)	$(33,514)	$-	$3,110,496
	2023 earnings appropriation and distribution									
B1	Provision of legal reserve			17,870		(17,870)				-
B3	Provision of special reserve				31,371	(31,371)				-
B5	Cash dividends on common stock					(138,178)				(138,178)
D1	Net profit for 2024					122,606				122,606
D3	Other comprehensive income for 2024					1,148	185,713	-		186,861
D5	Total comprehensive income for the period	-	-	-	-	123,754	185,713	-	-	309,467
I1	Conversion of convertible bonds	105,613	176,976							282,589
M7	Change in ownership interests in subsidiaries		(102)							(102)
Z1	Balance as of December 31, 2024	1,278,269	1,774,441	118,703	156,909	207,146	62,318	(33,514)	-	3,564,272
	2024 earnings appropriation and distribution									
B1	Provision of legal reserve			12,375		(12,375)				-
B5	Cash dividends on common stock					(95,871)				(95,871)
B17	Reversal of special reserve				(125,976)	125,976				-
D1	Net profit for 2025					90,114				90,114
D3	Other comprehensive income for 2025					843	(75,226)	(1,000)		(75,383)
D5	Total comprehensive income for the period	-	-	-	-	90,957	(75,226)	(1,000)	-	14,731
L1	Stock Repurchase								(29,030)	(29,030)
M7	Change in ownership interests in subsidiaries		(363)							(363)
Z1		$1,278,269	$1,774,078	$131,078	$30,933	$315,833	$(12,908)	$(34,514)	$(29,030)	$3,453,739

(Please refer to Notes to Parent Company Only Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

Singatron Enterprise Co., Ltd.
Standalone Statements of Cash Flows
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Amounts are in thousands of NTD)

Code	Item	2025	2024	Code	Item	2025	2024
AAAA	Cash flows from operating activities			BBBB	Cash flows from investing activities:		
A10000	Income before income tax	$115,902	$143,284	B01000	Acquisition of financial assets measured at fair value through profit or loss	-	(9,500)
A20000	Adjustments:			B00200	Disposal of financial assets at fair value through profit or loss	854	-
A20010	Income and expenses:			B01800	Acquisition of investments under equity method	(61,488)	(158,779)
A20100	Depreciation expenses (including investment property)	8,160	7,803	B02000	Decrease (increase) in prepayments for investments	(40,000)	(10,000)
A20200	Amortization expenses	-	72	B02700	Acquisition of property, plant and equipment	(4,915)	(4,382)
A20300	Expected credit impairment losses (gains)	(4)	(44)	BBBB	Net cash inflow (outflow) from investing activities	(105,549)	(182,661)
A20400	Net loss (gain) of financial assets/liabilities at fair value through profit or loss	(533)	(1,176)	CCCC	Cash flows from financing activities		
A20900	Interest expenses	32,554	32,868	C00100	Borrowing(repayment)of short-term financing	215,000	258,333
A21200	Interest income	(209)	(546)	C00500	Increase in short-term notes payable	30,000	-
A21300	Dividend income	(395)	(215)	C01600	Borrowing of long-term loans	44,538	751,762
A22400	Share of profit or loss of subsidiaries, affiliates and joint ventures accounted for using equity method	(184,606)	(223,926)	C01700	Repayment of long-term loans	(187,500)	(742,070)
				C03700	Increase (decrease) in other payables - related parties	(1,355)	(47,030)
A23100	Disposal of investment loss (gain)	76	-	C04500	Distribution of cash dividends	(95,871)	(138,178)
A30000	Changes in assets/liabilities related to operating activities:			C04900	Cost of treasury stock repurchase	(29,030)	-
A31130	Notes receivable(increase)decrease	(963)	108	CCCC	Net cash inflow (outflow) in financing activities	(24,218)	82,817
A31150	Decrease (increase) in accounts receivable	3,612	1,873				
A31180	Decrease (increase) in other receivables	(278)	350	EEEE	Increase (decrease) in cash and cash equivalents for the period	(13,214)	23,221
A31190	(Increase) Decrease in Other Receivables - Related Parties	(286)	-	E00100	Cash and cash equivalents at the beginning of the year	43,269	20,048
A31200	Decrease (increase) in inventories	(792)	2,388	E00200	Cash and cash equivalents at the end of the year	$30,055	$43,269
A31220	Decrease (increase) in other prepaid expenses	(347)	113				
A31240	Decrease (increase) in other non-current assets	(19)	994				
A32150	Increase (decrease) in accounts payable	(15)	(313)				
A32160	Increase (decrease) in accounts payable - related parties	(4,334)	7,123				
A32180	Increase (decrease) in other payables	2,112	(3,371)				
A32190	Increase (decrease) in other payables	11	(235)				
A32230	Increase (decrease) in other non-current liabilities	(44)	44				
A32240	Increase (decrease) in net defined benefit liabilities	(2)	(171)				
A33000	Cash inflows (outflows) from operating activities	(30,400)	(32,977)				
A33100	Interest received	209	546				
A33200	Dividends received	190,669	200,344				
A33300	Interest paid	(27,700)	(25,145)				
A33500	Income tax paid	(16,225)	(19,703)				
AAAA	Net cash inflows (outflows) from operating activities	116,553	123,065				

(Please refer to Notes to Parent Company Only Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

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Independent Auditors' Report

To the Board of Directors and shareholders of SINGATRON ENTERPRISE CO., LTD.:

Audit opinions

The Consolidated Balance Sheets of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries as of December 31, 2025 and December 31, 2024, and the Consolidated Comprehensive Profit and Loss Statement, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the periods from January 1 to December 31, 2025 and January 1 to December 31, 2024, And the Notes to the Consolidated Financial Statements (including the summary of significant accounting policies) have been verified by the Accountant.

In our opinion, and based on our audit and the audit reports of other CPAs (please refer to the "Other Matters" section), the consolidated financial statements referred to above present fairly, in all material respects, the financial position of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and cash flows for the years then ended, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers and International Financial Reporting Standards, International Accounting Standards, and Interpretations endorsed and issued into effect by the Financial Supervisory Commission.

The basis for opinion

We conducted our audits in accordance with the Regulation Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. The auditors of the firm, subject to the independence regulations, have maintained independence from SINGATRON ENTERPRISE CO., LTD. and its subsidiaries in accordance with the Code of Ethics and perform other obligations of such Code. Based on our audit results and the audit reports of other accountants, we believe that we have obtained sufficient and appropriate audit evidence as the basis for expressing the audit opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition

For 2025, SINGATRON ENTERPRISE CO., LTD. and its subsidiaries recognized an operating revenue of NTD 3,899,697 thousand. The Company and its subsidiaries have agreements with their major customers to store inventory at the designated shipping warehouses of these sales customers. The Company and its subsidiaries have to judge and determine the performance obligations and the timing of satisfaction based on customer orders or shipping documents, which involves significant risk of ownership of inventory and complexity of the point of transfer of remuneration, resulting in significant risk in the recognition of operating revenue. Therefore, we decided that revenue recognition is a key audit matter. Our audit procedures included, but were not limited to, evaluating the appropriateness of accounting policies for revenue recognition, evaluating and testing the effectiveness of internal control over the sales cycle in determining revenue amounts, performing sales revenue cutoff tests on a sample of transactions for a period of time before and after the balance sheet date and reviewing whether the terms of the transactions and the timing of revenue recognition are consistent with the performance obligations and the timing of satisfaction, performing itemized tests on a sample of transactions and reviewing the material terms and conditions of the contracts. We also considered the appropriateness of the disclosure of operating revenue in Notes 4 and 6 to the Consolidated Financial Statements.

Allowance for losses on accounts receivable

The carrying amounts of the consolidated accounts receivable and allowance for losses of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries as of December 31, 2025 were NTD 1,871,501 thousand and NTD 21,444 thousand, respectively. The net accounts receivable accounted for 18% of the consolidated total assets, which is significant for SINGATRON ENTERPRISE CO., LTD. and its subsidiaries. Since the allowance for losses on accounts receivable is measured based on the expected credit losses over the duration of continuation, the measurement process requires appropriate groupings of accounts receivable and judgmental and analysis of the application of assumptions related to the measurement process and the measurement result affects the net accounts receivable and, therefore, we consider it to be a critical audit. Our audit procedures included, but were not limited to, analyzing the appropriateness of management's grouping of accounts receivable to determine whether customers with significantly different loss profiles (based on similar risk characteristics) were appropriately grouped (e.g. based on historical experience); testing the reserve matrix used by SINGATRON ENTERPRISE CO., LTD. and its subsidiaries including assessing the reasonableness of the determination of the ageing range of each group of accounts receivable and checking the correctness of the original certificates against the underlying information; reviewing the collection status of accounts receivable in the subsequent period to assess the collectability of accounts receivable; analyzing the changes in the long-term trend of credit losses and the turnover rate of accounts receivable, and confirming whether any impairment occurred at the end of the period. We also considered the appropriateness of the disclosure of accounts receivable and related risks in Notes 5 and 6 to the Consolidated Financial Statements.

Other Matters - Audits by other CPAs

The financial statements of investees of SINGATRON ENTERPRISE CO., LTD accounted for using the equity method have not been audited by us but by other CPAs. Therefore, our opinion on the figures of the investees in the consolidated financial statements is based on the audit reports of other independent auditors. As of December 31, 2025, and December 31, 2024, investments in these investee companies accounted for using the equity method amounted to NTD 819,439 thousand and NTD 760,523 thousand, respectively, representing 8% and 8% of total consolidated assets. For the years ended December 31, 2025 and 2024, the share of profit (loss) of associates and joint ventures accounted for using the equity method amounted to NTD 24,329 thousand and NTD 33,955 thousand, respectively, representing 9% and 11% of consolidated net profit before tax. The share of other comprehensive income of associates and joint ventures accounted for using the equity method amounted to NTD 1,214 thousand and NTD 6,496 thousand, respectively, representing (1)% and 2% of consolidated other comprehensive income, net.

Responsibilities of Management Level and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the R.O.C., and for necessary internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is also responsible for assessing the ability of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate SINGATRON ENTERPRISE CO., LTD. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, Including the Audit Committee, are responsible for overseeing the financial reporting process of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. The term of “reasonable assurance” refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards cannot guarantee the discovery of material misstatement in the consolidated financial statements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with the auditing accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risk of material misstatement of the consolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause SINGATRON ENTERPRISE CO., LTD. and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including relevant notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence for the financial information of individual entities of the Group and provide opinion on the consolidated financial statements. We handle the guidance, supervision and execution of the audit on the Group and are responsible for preparing the opinion for the Group.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the governance units with statements that we have complied with relevant matters that may reasonably be thought to bear on our independence, and we have also communicated with the governance units on all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of auditors.

From the matters communicated with those charged with governance, we determine those matters that were of most significant in the audit of the 2025 consolidated financial statements of SINGATRON ENTERPRISE CO., LTD. and its subsidiaries and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

Singatron Enterprise Co., Ltd. has prepared its parent company only financial statements for the years 2025 and 2024, which have been audited by the accountant who has issued an unqualified audit report with an Other Matters paragraph for reference.

Ernst and Young
Approved by the competent authorities for the processing of financial statements of public companies.
Audit Document No.:
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358
(2002) Tai-Cai-Zheng (6) Zi No. 144183

Cheng-Wei Lin

Certified Public Accountant:

Chi-Ming Chang

March 12, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

SINGATRON ENTERPRISE CO., LTD. and subsidiaries

Consolidated Balance Sheets

December 31, 2025 and December 31, 2024

(Amounts are in thousands of NTD)

Assets					December 31, 2024	
Code	Accounting item	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4 and 6.1	$2,125,240	20	$4,898,212	52
1110	Financial assets at fair value through profit or loss	4 and 6.2	13,864	-	8,944	-
1136	Financial assets at amortized cost	4 and 6.4	2,056,940	20	91,216	1
1150	Notes receivable, net	4, 6.5, and 6.22	104,257	1	20,400	-
1170	Accounts receivable, net	4, 6.6, and 6.22	1,755,044	17	1,188,989	13
1180	Accounts receivable - related parties	4, 6.6, 6.22, and 7	95,013	1	76,804	1
1200	Other receivables		25,597	-	12,314	-
1220	Current income tax assets	4 and 6.27	8,288	-	5,003	-
130x	Net inventories	4 and 6.7	652,951	6	428,422	4
1419	Other prepaid expenses		60,548	1	68,853	1
1421	Prepayment for purchases		7,885	-	362	-
1470	Other current assets		515	-	45	-
11xx	Total current assets		6,906,142	66	6,799,564	72
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income	4 and 6.3	15,410	-	6,410	-
1535	Financial assets at amortized cost	4 and 6.4	447,161	4	729,731	8
1550	Investment accounted for using the equity method	4, 6.8 and 8	857,741	8	760,523	8
1600	Property, plant and equipment	4, 6.9, 7 and 8	1,283,556	12	889,349	10
1755	Right-of-use assets	4 and 6.23	95,810	1	72,642	1
1760	Investment properties	4 and 6.10	23,911	-	28,874	-
1780	Intangible assets	4 and 6.11	732,526	7	34,369	-
1840	Deferred tax income assets	4 and 6.27	43,085	1	46,163	1
1920	Refundable deposits		12,745	-	19,856	-
1960	Prepayments for Investments		40,000	1	10,000	-
15xx	Total non-current assets		3,551,945	34	2,597,917	28
1xxx	Total assets		$10,458,087	100	$9,397,481	100

(Please refer to Notes to Consolidated Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

SINGATRON ENTERPRISE CO., LTD. and subsidiaries
Consolidated Balance Sheets (Continued)
December 31, 2025 and December 31, 2024
(Amounts are in thousands of NTD)

Liabilities and equities					December 31, 2024	
Code	Accounting item	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	4, 6.12 and 8	$879,148	9	$530,000	6
2110	Short-term notes payable	4 and 6.13	29,994	-	-	-
2120	Financial liabilities at fair value through profit or loss	4 and 6.14	-	-	3,961	-
2130	Contract liabilities	4 and 6.21	4,358	-	3,886	-
2170	Accounts payable		981,085	9	700,359	7
2180	Accounts payable - related parties	7	2,902	-	-	-
2200	Other payables	6.16 and 9.1	553,145	5	424,353	5
2220	Other payables - related parties	7	118,497	1	716	-
2230	Current tax liabilities	4 and 6.27	15,507	-	16,122	-
2280	Lease liabilities	4 and 6.23	25,946	-	19,279	-
2300	Other current liabilities		50,699	1	198	-
2321	Bonds payable or corporate bonds with put options exercisable within one year or operating cycle	4 and 6.17	197,381	2	192,766	2
2322	Long-term loans due within one year	4, 6.15 and 8	202,683	2	187,500	2
21xx	Total current liabilities		3,061,345	29	2,079,140	22
	Non-current liabilities					
2540	Long-term loans	4, 6.15 and 8	332,416	3	470,215	5
2570	Deferred income tax liabilities	4 and 6.27	472,402	5	480,650	5
2580	Lease liabilities	4 and 6.23	41,332	-	19,559	1
2600	Other non-current liabilities	6.18, 6.19 and 7	297,363	3	15,724	-
25xx	Total non-current liabilities		1,143,513	11	986,148	11
2xxx	Total Liabilities		4,204,858	40	3,065,288	33
31xx	Equity attributable to owners of the parent company					
3100	Share capital	6.20				
3110	Common share capital		1,278,269	12	1,278,269	14
3200	Capital surplus	6.20	1,774,078	17	1,774,441	19
3300	Retained earnings	6.20				
3310	Legal reserve		131,078	1	118,703	1
3320	Special reserve		30,933	-	156,909	2
3350	Unappropriated earnings		315,833	3	207,146	2
3400	Other equity		(47,422)	-	28,804	-
3500	Treasury stock	6.20	(29,030)	-	-	-
36xx	Non-controlling interests	6.20 and 6.29	2,799,490	27	2,767,921	29
3xxx	Total equity		6,253,229	60	6,332,193	67
3x2x	Total liabilities and equities		$10,458,087	100	$9,397,481	100

(Please refer to Notes to Consolidated Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

SINGATRON ENTERPRISE CO., LTD. and subsidiaries
Consolidated Statements of Comprehensive Income
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Amounts in thousands of NTD, except for earnings per share)

Code	Accounting item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenue	4, 6.21, and 7	$3,899,697	100	$3,630,786	100
5000	Operating costs		(2,975,539)	(76)	(2,796,395)	(77)
5900	Gross profit		924,158	24	834,391	23
6000	Operating expenses					
6100	Selling expenses	7 and 9.1	(251,731)	(6)	(226,464)	(6)
6200	Administrative expenses		(315,772)	(8)	(262,821)	(7)
6300	Research and development expenses		(137,302)	(4)	(136,688)	(4)
6450	Expected credit impairment loss (gain)	4 and 6.22	(1,018)	-	(1,110)	-
	Total operating expenses		(705,823)	(18)	(627,083)	(17)
6900	Net operating profit		218,335	6	207,308	6
7000	Non-operating income and expenses					
7010	Other income	6.25	84,135	2	108,210	3
7020	Other gains or losses	6.25	(29,742)	(1)	(10,839)	(1)
7050	Financial costs	4 and 6.25	(36,215)	(1)	(33,537)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method		23,748	1	33,955	1
	Total non-operating income and expenses		41,926	1	97,789	2
7900	Net profit before tax		260,261	7	305,097	8
7950	Income tax expense	4 and 6.27	(59,255)	(2)	(67,546)	(1)
8200	Net profit for the period		201,006	5	237,551	7
8300	Other comprehensive income	6.26				
8310	Items not reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans		843	-	1,148	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income		(1,000)	-	-	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of the financial statements of foreign operations		(154,176)	(4)	363,238	10
8370	Share of other comprehensive income of associate companies and joint ventures under the equity method		1,194	-	6,496	-
8399	Income tax relating to items that may be reclassified subsequently to profit or loss		19,110	1	(44,804)	(1)
8300	Other comprehensive income for the period (net after tax)		(134,029)	(3)	326,078	9
8500	Total comprehensive income for the period		$66,977	2	$563,629	16
8600	Net profit attributable to:					
8610	Owners of the parent company		$90,114	2	$122,606	4
8620	Non-controlling interests		110,892	3	114,945	3
			$201,006	5	$237,551	7
8700	Total comprehensive income attributable to:					
8710	Owners of the parent company		$14,731	-	$309,467	9
8720	Non-controlling interests		52,246	2	254,162	7
			$66,977	2	$563,629	16
9750	Basic earnings per share (NTD)	6.28	$0.71		$0.98	
9850	Diluted earnings per share (NTD)	6.28	$0.70		$0.95	

(Please refer to Notes to Consolidated Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

SINGATRON ENTERPRISE CO., LTD. and subsidiaries

Consolidated Statement of Changes in Equity

January 1 to December 31, 2025

and January 1 to December 31, 2024

(Amounts are in thousands of NTD)

		Equity attributable to owners of the parent company										
				Retained earnings			Other items of equity					
Code	Item	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of the financial statements of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Treasury stock	Total	Controlling int	Total equity
		3100	3200	3310	3320	3350	3410	3420	3500	31XX	36XX	3XXX
A1	Balance as of January 1, 2024	$1,172,656	$1,597,567	$100,833	$125,538	$270,811	$(123,395)	$(33,514)	$-	$3,110,496	$2,626,567	$5,737,063
	2023 earnings appropriation and distribution											
B1	Provision of legal reserve			17,870		(17,870)				-		-
B3	Provision of special reserve				31,371	(31,371)				-		-
B5	Cash dividends on common stock					(138,178)				(138,178)		(138,178)
D1	Net profit for 2024					122,606				122,606	114,945	237,551
D3	Other comprehensive income for 2024					1,148	185,713	-		186,861	139,217	326,078
D5	Total comprehensive income for the period	-	-	-	-	123,754	185,713	-	-	309,467	254,162	563,629
I1	Conversion of convertible bonds	105,613	176,976							282,589		282,589
M7	Change in ownership interests in subsidiaries		(102)							(102)	102	-
O1	Increase or decrease in non-controlling interests									-	(112,910)	(112,910)
Z1	Balance as of December 31, 2024	1,278,269	1,774,441	118,703	156,909	207,146	62,318	(33,514)	-	3,564,272	2,767,921	6,332,193
	2024 earnings appropriation and distribution											
B1	Provision of legal reserve			12,375		(12,375)				-		-
B5	Cash dividends on common stock					(95,871)				(95,871)		(95,871)
B17	Reversal of special reserve				(125,976)	125,976				-		-
D1	Net profit for 2025					90,114				90,114	110,892	201,006
D3	Other comprehensive income for 2025					843	(75,226)	(1,000)		(75,383)	(58,646)	(134,029)
D5	Total comprehensive income for the period	-	-	-	-	90,957	(75,226)	(1,000)	-	14,731	52,246	66,977
L1	Stock Repurchase								(29,030)	(29,030)		(29,030)
M7	Change in ownership interests in subsidiaries		(363)							(363)	363	-
O1	Increase or decrease in non-controlling interests									-	(21,040)	(21,040)
Z1		$1,278,269	$1,774,078	$131,078	$30,933	$315,833	$(12,908)	$(34,514)	$(29,030)	$3,453,739	$2,799,490	$6,253,229

(Please refer to Notes to Consolidated Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

SINGATRON ENTERPRISE CO., LTD. and subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025
and January 1 to December 31, 2024
(Amounts are in thousands of NTD)

Code	Item	2025	2024	Code	Item	2025	2024
AAAA	Cash flows from operating activities			BBBB	Cash flows from investing activities:		
A10000	Income before income tax	$260,261	$305,097	B00040	Acquisition of financial assets at amortized cost	(1,683,154)	(170,666)
A20000	Adjustments:			B00100	Acquisition of financial assets measured at fair value through profit or loss	-	(9,500)
A20010	Income and expenses:			B00200	Disposal of financial assets at fair value through profit or loss	854	-
A20100	Depreciation expenses (including investment property and right-of-use assets)	209,496	170,665	B01800	Acquisition of investments under equity method	(100,391)	(158,779)
A20200	Amortization expenses	10,134	8,456	B02000	Increase in investment prepayments	(40,000)	(10,000)
A20300	Expected credit impairment losses (gains)	1,018	1,110	B02200	Acquisition of subsidiaries (net of cash acquired)	(510,170)	-
A20400	Financial assets and liabilities at fair value through profit or loss	(9,433)	9,129	B02700	Acquisition of property, plant and equipment	(447,748)	(204,639)
	Valuation (gain) loss			B02800	Disposal of property, plant and equipment	2,801	3,555
A20900	Interest expenses	36,215	33,537	B03800	Increase (decrease) in refundable deposits	13,141	(14,355)
A21200	Interest income	(69,914)	(93,500)	B04500	Increase in intangible assets	(12,788)	(3,891)
A21300	Dividend income	(395)	(215)	BBBB	Net cash inflow (outflow) from investing activities	(2,777,455)	(568,275)
A22400	Share of profit from associate companies and joint ventures under equity method	(23,748)	(33,955)				
A22500	Loss (gain) on disposal of property, plant and equipment	8,580	16,019	CCCC	Cash flows from financing activities:		
A23100	Disposal of investment loss (gain)	76	-	C00100	Borrowing(repayment)of short-term financing	215,000	258,333
A23700	Impairment losses on non-financial assets	4,407	-	C00500	Increase in short-term notes payable	30,000	-
A29900	Losses (gains) from lease modifcation	(111)	(21)	C01600	Borrowing of long-term loans	44,538	751,762
A30000	Changes in assets/liabilities related to operating activities:			C01700	Repayment of long-term loans	(187,500)	(742,070)
A31130	Notes receivable(increase)decrease	(59,098)	9,752	C03000	Increase (decrease) in guarantee deposits	1,517	121
A31150	Decrease (increase) in accounts receivable	(163,561)	(114,480)	C04020	Repayment of lease principal	(20,413)	(16,639)
A31160	Decrease (increase) in accounts receivable - related parties	(18,209)	(10,867)	C04500	Distribution of cash dividends	(198,684)	(251,088)
A31180	Decrease (increase) in other receivables	(4,437)	4,054	C04900	Cost of treasury stock repurchase	(29,030)	-
A31200	Decrease (increase) in inventories	(89,539)	(57,422)	CCCC	Net cash inflow (outflow) in financing activities	(144,572)	419
A31230	Decrease (increase) in prepayments	4,515	(19,474)				
A31240	Decrease (increase) in other non-current assets	(470)	994	DDDD	Effect of exchange rate changes on cash and cash equivalents	(131,740)	330,453
A32125	Increase (decrease) in contract liabilities	472	1,475				
A32150	Increase (decrease) in accounts payable	91,499	102,416	EEEE	Increase (decrease) in cash and cash equivalents for the period	(2,772,972)	138,624
A32180	Increase (decrease) in other payables	32,447	15,889	E00100	Cash and cash equivalents at the beginning of the year	4,898,212	4,759,588
A32190	Increase (decrease) in other payables - related parties	(123)	716	E00200	Cash and cash equivalents at the end of the year	$2,125,240	$4,898,212
A32230	Increase (decrease) in other non-current liabilities	50,501	44				
A32240	Increase (decrease) in net defined benefit liabilities	(2)	(171)				
A33000	Cash inflows (outflows) from operating activities	270,581	349,248				
A33100	Interest received	60,525	85,529				
A33200	Dividends received	28,510	22,259				
A33300	Interest paid	(30,156)	(24,618)				
A33500	Income tax paid	(48,665)	(56,391)				
AAAA	Net cash inflows (outflows) from operating activities	280,795	376,027				

(Please refer to Notes to Consolidated Financial Statements)

Chairperson: Hsin-Nan Kan Managerial Officer: Cheng-Gang Yang Accounting Officer: Rui-Chen Hu

Appendix 2

Singatron Enterprise Co., Ltd.
Audit Committee's Review Report

The Company's Board of Directors have prepared the 2025 business report, parent company only financial statements, consolidated financial statements, etc., among which the parent company only financial statements and consolidated financial statements have been audited by Ernst and Young, Cheng-Wei Lin and Chi-Ming Chang, Certified Public Accountants and an audit report thereon has been issued. The above business report, financial statements and earnings distribution proposal and have been reviewed and determined to be accurate by the Audit Committee. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

Singatron Enterprise Co., Ltd.

Convener of the Audit Committee: Hui-Chou Chen

March 12, 2026

Singatron Enterprise Co., Ltd.
Audit Committee's Review Report

The Board of Directors has prepared the 2025 earnings distribution proposal, which has been reviewed and determined to be accurate by the Audit Committee. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

Singatron Enterprise Co., Ltd.

Convener of the Audit Committee: Hui-Chou Chen

April 10, 2026

Appendix 3

Singatron Enterprise Co., Ltd.
Compensation and Remuneration Management Policies for the 17th Board of Directors and Functional Committees

Version dated June 20, 2025

Article 1: Purpose

To implement sound corporate governance and provide a framework governing compensation and remuneration matters for members of the Board of Directors and functional committees, these Policies are hereby established.

Article 2: Scope

Compensation and remuneration matters relating to the Company's Board of Directors and functional committees shall be governed by these Policies, except where otherwise provided by applicable laws and regulations.

Article 3: Directors' Service Remuneration

In accordance with the provisions of Article 16 of the Company's Articles of Incorporation, "The Board of Directors is authorized to determine the remuneration to the directors, members of the Audit Committee, the Remuneration Committee and other functional committees for the performance of the Company's business, regardless of the Company's profit or loss, in accordance with the usual standards in the industry based on the value of their participation in and contribution to the Company's operations." Directors and committee members who execute the Company's business affairs shall receive service remuneration commensurate with their degree of operational participation, the value of their contributions, and prevailing industry standards. The Company shall submit the service remuneration proposal for the incoming Board of Directors and committee members at the first formal Board meeting following the establishment of each new Board and its related committees, to take effect upon approval by the Board of Directors.

The Chairman, Vice Chairman, and Executive Directors of the 17th Board of Directors participate in the execution of the Company's business affairs, including the formulation of corporate strategy, goal-setting and oversight, new product development, appointment and management of senior executives, human resources management, evaluation of medium-to-long-term strategic investment proposals, bank credit facilities, and treasury and fund management. In consideration of their degree of operational participation, value of contributions, and prevailing industry standards, the Chairman shall receive a fixed monthly service remuneration together with a performance-based service remuneration settled on a semi-annual basis; the Vice Chairman and Executive Directors shall each receive a fixed monthly service remuneration together with a performance-based service remuneration payable on a semi-annual basis, commensurate with their respective degree of operational participation. The actual amounts of the foregoing service remuneration and performance remuneration shall be approved by the Board of Directors prior to disbursement.

Drawing on the professional expertise of the 17th Board members across various functional domains, directors other than the Chairman, Vice Chairman, and Executive Directors referenced above (including independent directors) participate in the execution of corporate governance advisory and consultative functions. The Company shall pay each such director a fixed monthly service remuneration of NT$50,000, to be settled and disbursed in a lump sum following year-end reconciliation in the subsequent year. Where a director resigns or vacates office during the year, remuneration shall be settled and disbursed based on the actual number of months of service during the full year.

In addition, independent directors serving concurrently as members of any functional committee of the Company shall each receive a fixed annual service remuneration of NT$100,000, likewise settled and disbursed in a lump sum following year-end reconciliation in the subsequent year. Where a director resigns or vacates office during the year, remuneration shall be settled and disbursed based on the actual number of months of service during the full year.

Article 4: Director Compensation

Pursuant to Article 20 of the Company's Articles of Incorporation, "if the Company generates a profit in any given year, no less than one-thousandth (1/1,000) of such profit shall be allocated as employee compensation (of which no less than 10% of the total amount of employee compensation shall be allocated as compensation for rank-and-file employees) and no more than three percent (3%) shall be allocated as director compensation." The Company shall submit the director compensation proposal for the incoming Board of Directors at the first formal Board meeting following the establishment of each new Board, to take effect upon approval by the Board of Directors.

The 17th Board of Directors comprises 8 directors in total, consisting of 4 general directors and 4 independent directors. The framework for the director compensation proposal is as follows:

1. The total director compensation shall not exceed three percent of net profit before tax as reported in the parent company only financial statements, as prescribed in the Articles of Incorporation and in accordance with the Company Act.
2. Within the total director compensation amount, the pool shall be divided into 9 units, with the Chairman entitled to 2 units and each remaining director entitled to 1 unit.
3. The actual amount of director compensation shall be approved by the Board of Directors prior to disbursement.

Article 5: Business execution expenses

In addition to the foregoing service remuneration for directors (and committee members) and director compensation, the Company shall separately pay attendance fees to members of the Board of Directors, Audit Committee, Remuneration Committee, and other functional committees for participation (whether in person or by video conference) in the Company's

meetings. Attendance fees for members of the 17th Board of Directors and related functional committees shall be NT$5,000 per meeting. Where Board meetings and related functional committee meetings are scheduled on the same day, attendance fees for multiple meetings held on the same day shall be capped at one payment.

Article 6:

The Board of Directors shall faithfully exercise its authority in accordance with applicable laws and regulations, and shall provide sound decision-making guidance to support the Company's development. The performance evaluation methodology for Board members and related functional committee members shall be determined by the Board of Directors. Where any relevant member performs poorly and causes harm to the Company's interests, the Company may withhold service remuneration or director compensation.

Article 7:

These Policies shall be established and amended upon approval by the Board of Directors and reported to the Shareholders' Meeting.

Article 8:

These Policies were established on June 20, 2025.

Appendix 4

Singatron Enterprise Co., Ltd.

Comparison Table of Amended Provisions - Sustainable Development Best Practice Principles

Amended provisions	Current provisions	Explanation:
Chapter 1 General Provision Article 1 These Best Practice Principles are established to fulfill corporate social responsibility and promote economic, environmental, and social progress toward the goal of sustainable development.	Chapter 1 General Provision Article 1 These Best Practice Principles are established to fulfill sustainable development commitments and to promote and manage the risks and impacts associated with economic, social, and environmental balance and sustainable development.	Textual Amendment
Article 2 The scope of these Principles covers the overall business operations of the Company and its group enterprises. The Company actively pursues sustainable development alongside its business operations in order to align with international development trends, and through its role as a responsible corporate citizen, contributes to national economic development, improves the quality of life of employees, communities, and society, and fosters a sustainability-based competitive advantage.	Article 2 The scope of these Principles covers the overall business operations of the Company and its group enterprises. The Company actively pursues sustainable development alongside its business operations in order to align with international trends emphasizing balanced environmental, social, and corporate governance development, and through its role as a responsible corporate citizen, contributes to national economic development, improves the quality of life of employees, communities, and society, and fosters a sustainability-based competitive advantage.	Textual Amendment Paragraph 2 amended to expand the concept from corporate social responsibility to sustainable development

Article 3 In promoting sustainable development, the Company shall respect the rights and interests of stakeholders, and while pursuing sustainable operations and profitability, shall give due regard to environmental, social, and corporate governance factors and incorporate them into the Company's management policies and operational activities. The Company shall, in accordance with the materiality principle, conduct risk assessments on environmental, social, and corporate governance issues relevant to its operations, and formulate related risk management policies or strategies.	Article 3 In promoting sustainable development, the Company shall, on the basis of respect for social ethics, give due regard to the rights and interests of other stakeholders, and while pursuing sustainable operations and profitability, shall give due regard to environmental, social, and corporate governance factors and incorporate them into the Company's management and operations. The Company shall, in accordance with the materiality principle, conduct risk assessments on environmental, social, and corporate governance issues relevant to its operations, and formulate related risk management policies or strategies.	Textual Amendment Paragraph 1 amended to expand the concept from corporate social responsibility to sustainable development
Article 4 In implementing sustainable development, the Company shall adhere to the following principles: I. Implementing corporate governance. II. Developing a sustainable environment. III. Upholding social welfare. IV. Enhancing disclosure of corporate sustainability information.	Article 4 In implementing sustainable development, the Company shall adhere to the following principles: I. Implementing and promoting corporate governance. II. Developing a sustainable environment. III. Upholding social welfare. IV. Enhancing disclosure of corporate sustainability information.	Textual Amendment
Article 5	Article 5	Amendments to

Taking into account domestic and international sustainability trends and their relevance to the Company's core business, as well as the impact of the Company's and its group enterprises' overall operational activities on stakeholders, the Company shall formulate sustainable development policies, systems, or related management guidelines and concrete action plans, which shall be submitted to and approved by the Board of Directors and reported to the Shareholders' Meeting. Where shareholders submit proposals relating to sustainable development, the Board of Directors shall give due consideration to placing such proposals on the agenda of the Shareholders' Meeting.	In compliance with applicable laws, regulations, and the Articles of Incorporation, and taking into account domestic and international sustainability trends as well as the overall operational activities of the Company and its group enterprises, the Company shall formulate sustainable development policies, systems, or related management guidelines and concrete action plans, which shall be submitted to and approved by the Board of Directors and reported to the Shareholders' Meeting. Where shareholders submit proposals relating to sustainable development, the Board of Directors shall give due consideration to placing such proposals on the agenda of the Shareholders' Meeting.	provision in accordance with operational requirements
Chapter 2 Implementing Corporate Governance Article 6 The Company follows the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and the Template for Codes of Ethical Conduct for TWSE/TPEx Listed	Chapter 2 Implementing Corporate Governance Article 6 In compliance with applicable laws, regulations, and the Articles of Incorporation, the Company has established Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and related codes of ethical conduct to build an	Amendments to provision in accordance with operational requirements

Companies to establish an effective governance framework and related ethical standards in order to strengthen corporate governance.	effective governance framework and strengthen corporate governance.	
Article 7 The Company's Board of Directors shall exercise the duty of care of a good manager, supervise the Company's fulfillment of its sustainable development commitments, and periodically review implementation effectiveness and pursue continuous improvement to ensure that sustainable development policies are put into practice. When the Company's Board of Directors pursues the Company's sustainable development goals, it shall give full consideration to the interests of stakeholders, including the following matters: I. Articulating a sustainable development mission or vision, and formulating sustainable development policies, systems, or related management guidelines. II. Incorporating sustainable development into the Company's operational activities	Article 7 The Company's Board of Directors shall exercise the duty of care of a good manager, supervise the Company's fulfillment of its sustainable development commitments, and periodically review implementation effectiveness and pursue continuous improvement to ensure that sustainable development policies are put into practice. When the Company's Board of Directors pursues the Company's sustainable development goals, it shall give full consideration to the interests of stakeholders, including the following matters: I. Articulating a sustainable development mission or vision, and formulating sustainable development policies, systems, or related management guidelines. II. Incorporating sustainable development into the Company's operational activities	Textual Amendment

and strategic direction, and approving concrete sustainable development action plans. III. Ensuring the timeliness and accuracy of sustainable development-related information disclosure. With respect to economic, environmental, and social issues arising from the Company's operational activities, the Board of Directors shall authorize senior management to address such matters and report to the Board on the handling thereof; the operational procedures and the personnel responsible for each matter shall be clearly defined.	and strategic direction, and approving concrete sustainable development action plans. III. Ensuring the timeliness and accuracy of sustainable development-related information disclosure. With respect to economic, environmental, and social issues arising from operational activities, the Board of Directors shall authorize senior management to address such matters and report to the Board on the handling thereof; the operational procedures and the personnel responsible for each matter shall be clearly defined.	
Article 8 The Company should hold regular education and training sessions to promote sustainable development, including awareness of the matters set out in paragraph 2 of the preceding article.	Addition	Newly Added Provision
Article 9 To strengthen the management of sustainable development, the Company shall, where necessary, establish a governance framework for promoting sustainable development, and set up a	Article 8 To strengthen the management of sustainable development, the Company shall, where necessary, establish a governance structure for promoting sustainable development, and set up a	Article order adjustments Amendments to provision in accordance with operational requirements

dedicated or concurrent unit responsible for proposing and implementing sustainable development policies, systems, or related management guidelines and concrete action plans, with regular reporting to the Board of Directors. The Company should formulate reasonable compensation and remuneration policies to ensure that compensation planning aligns with the organization's strategic objectives and the interests of stakeholders. Employee performance evaluation systems should be integrated with sustainable development policies, and clear and effective reward and disciplinary mechanisms should be established.	dedicated or concurrent unit responsible for proposing and implementing sustainable development policies or systems, with regular reporting to the Board of Directors.	
Article 10 On the basis of respect for the rights and interests of stakeholders, the Company shall identify its stakeholders and establish a dedicated stakeholder section on the Company's website; through appropriate communication channels, the Company shall understand stakeholders' reasonable expectations and needs, and respond appropriately to significant sustainable development issues of concern to stakeholders.	Article 9 The Company respects the rights and interests of stakeholders, identifies its stakeholders, and establishes a dedicated stakeholder section on the Company's website; the Company understands their reasonable expectations and needs, and responds appropriately to significant sustainable development issues of concern to stakeholders.	Article order adjustments Amendments to provision in accordance with operational requirements

Deleted	Article 10 In conducting its business activities, the Company shall comply with applicable laws and regulations and implement the following measures to foster a fair and competitive environment: I. Avoiding unfair competition practices. II. Fulfilling tax obligations. III. Opposing bribery and corruption, and establishing appropriate management systems. IV. Ensuring that corporate donations comply with internal operating procedures.	Provision Deleted
Deleted	Article 11 The Company regularly holds education and training sessions for directors and employees on promoting sustainable development. The Company formulates reasonable compensation and remuneration policies to ensure that compensation planning aligns with the organization's strategic objectives and the interests of stakeholders, integrates them with the employee performance evaluation system, and establishes clear and effective reward and disciplinary mechanisms.	Provision Deleted
Chapter 3 Developing a Sustainable Environment	Chapter 3 Developing a Sustainable Environment	Article order adjustments

Article 11 The Company shall comply with applicable environmental laws and regulations and relevant international standards, appropriately protect the natural environment, and shall, in conducting its operational activities and internal management, strive to achieve the goal of environmental sustainability.	Article 12 The Company complies with applicable environmental laws and regulations and relevant international standards, appropriately protects the natural environment, and shall, in conducting its business activities, strive toward the goal of environmental sustainability.	Amendments to provision in accordance with operational requirements
Article 12 The Company should strive to improve energy use efficiency and utilize renewable materials with low environmental impact, enabling the sustainable use of the earth's resources.	Article 13 The Company should strive to improve energy use efficiency and utilize renewable materials with low environmental impact, enabling the sustainable use of the earth's resources.	Article order adjustments
Article 13 The Company should establish an appropriate environmental management system suited to the characteristics of its industry, which shall include the following elements: I. Collecting and evaluating timely and sufficient information on the impact of operational activities on the natural environment. II. Establishing measurable environmental sustainability targets and periodically reviewing their	Article 14 The Company should establish an appropriate environmental management system suited to the characteristics of its industry. The environmental management system shall include the following elements: I. Collecting and evaluating timely and sufficient information on the impact of operational activities on the natural environment. II. Establishing measurable targets and periodically reviewing their ongoing relevance.	Article order adjustments Amendments to provision in accordance with operational requirements

ongoing relevance. III. Formulating concrete plans or action programs, and periodically reviewing their effectiveness.	III. Periodically reviewing progress toward environmental sustainability objectives or targets.	
Article 14 The Company should establish a dedicated environmental management unit or designate responsible personnel to formulate, promote, and maintain related environmental management systems and concrete action programs, and to regularly conduct environmental education programs for management and employees.	Article 15 The Company should establish a dedicated environmental management unit or designate responsible personnel to maintain environmental management-related systems, and to regularly conduct environmental education programs for management and employees.	Article order adjustments Amendments to provision in accordance with operational requirements
Article 15 The Company should consider the impact of its operations on eco-efficiency, promote and advocate the concept of sustainable consumption, and conduct R&D, procurement, production, operations, and service activities in accordance with the following principles to minimize the impact of the Company's operations on the natural environment, biodiversity, and human beings: I. Reducing resource and energy consumption in products and services. II. Reducing emissions of pollutants, toxic substances, and waste,	Article 16 The Company should consider the impact of its operations on eco-efficiency, promote and educate consumers on the concept of sustainable consumption, and conduct R&D, production, and service activities in accordance with the following principles to minimize the impact of the Company's operations on the natural environment I. Reducing resource and energy consumption in products and services. II. Reducing emissions of pollutants, toxic substances, and waste, and ensuring proper	Article order adjustments Amendments to provision in accordance with operational requirements

and ensuring proper waste disposal. III. Enhancing the recyclability and reusability of raw materials or products. IV. Maximizing the sustainable use of renewable resources. V. Extending product durability. VI. Improving the effectiveness of products and services. VII. Enhancing the conservation of marine and terrestrial biodiversity and ecosystems, the sustainable use of resources, and the fair and equitable sharing of benefits.	waste disposal. III. Enhancing the recyclability and reusability of raw materials or products. IV. Maximizing the sustainable use of renewable resources. V. Extending product durability. VI. Improving the effectiveness of products and services.	
Article 16 To improve water use efficiency, the Company shall manage and sustainably utilize water resources, and formulate related management measures. The Company shall construct and strengthen environmental protection facilities to avoid contamination of water, air, and land; and shall make every effort to minimize adverse impacts on human health and the environment by adopting best available pollution prevention and control technologies.	Article 17 To improve water use efficiency, the Company shall manage and sustainably utilize water resources, and formulate related management measures where necessary. In its operations, the Company shall avoid contaminating water, air, and land; where avoidance is not feasible, the Company shall, taking into account cost-effectiveness and technical and financial feasibility, make every effort to minimize adverse impacts on human health and the environment by adopting best available pollution	Article order adjustments Amendments to provision in accordance with operational requirements

	prevention and control technologies.	
Article 17 …….	Article 18 ……	Article order adjustments
Chapter 4 Upholding social welfare Article 18 The Company shall comply with applicable laws and regulations and adhere to international human rights conventions, including rights pertaining to gender equality, the right to work, and the prohibition of discrimination. To fulfill its responsibility to protect human rights, the Company shall formulate relevant management policies and procedures, including: I. Issuing a corporate human rights policy or declaration. II. Assessing the impact of the Company's business operations and internal management on human rights, and establishing corresponding response procedures. III. Periodically reviewing the effectiveness of the corporate human rights policy or declaration. IV. In the event of human rights violations, disclosing the procedures for	Chapter 4 Upholding social welfare Article 19 The Company shall comply with applicable labor laws and regulations, safeguard the legitimate rights and interests of employees, and respect internationally recognized fundamental labor rights principles, ensuring that no acts detrimental to employees' fundamental rights occur. The Company's human resources policies shall respect the principles of fundamental labor rights protection and establish appropriate management methods and procedures.	Article order adjustments Amendments to provision in accordance with operational requirements

addressing the interests of affected stakeholders. The Company shall observe internationally recognized labor rights, including freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of discrimination in employment and occupation. The Company shall confirm that its human resources policies contain no differential treatment based on gender, race, socioeconomic class, age, marital status, or family status, so as to ensure equality and fairness in employment, conditions of engagement, compensation, employee benefits, training, performance evaluation, and opportunities for advancement. With respect to matters that may harm the rights and interests of employees, the Company shall provide effective and appropriate grievance mechanisms to ensure that the grievance process is equitable and transparent. Grievance channels shall be clear, accessible, and unobstructed, and employee grievances shall receive appropriate		

responses.		
Article 19 ……	Article 20 ……..	Article order adjustments
Article 20 ……..	Article 21 ……..	Article order adjustments
Article 21 The Company should create a favorable environment for employees' career development and establish effective career capability development and training programs. The Company should establish industry-academia collaboration programs to cultivate seed talent for the industry. The Company shall formulate and implement reasonable employee benefit measures-including compensation, leave, and other benefits-and appropriately reflect business performance and results in employee compensation, so as to ensure the recruitment, retention, and motivation of human resources in pursuit of the goal of sustainable operations.	Article 22 The Company should create a favorable environment for employees' career development and establish effective career capability development and training programs. The Company shall formulate and implement reasonable employee benefit measures-including compensation, leave, and other benefits-and appropriately reflect business performance and results in employee compensation policies, so as to ensure the recruitment, retention, and motivation of human resources in pursuit of the goal of sustainable operations.	Article order adjustments Amendments to provision in accordance with operational requirements
Article 22 The Company shall establish regular communication and dialogue channels for employees, affording employees the right to receive information regarding and express opinions on the Company's operational management activities and decisions.	Article 23 The Company shall establish effective and appropriate regular communication, dialogue, and grievance channels for employees, affording employees the right to receive information regarding and express opinions on the Company's operational management activities and	Article order adjustments Amendments to provision in accordance with operational requirements

The Company shall respect the right of employee representatives to negotiate over working conditions and shall provide employees with necessary information and physical facilities to facilitate negotiation and cooperation between the employer, employees, and employee representatives. The Company shall notify employees in a reasonable manner of operational changes that may have a material impact on them.	decisions.	
Article 22-1 The Company should treat customers or consumers of its products or services in a fair and reasonable manner, adhering to principles including fair and good-faith contracting, duties of care and loyalty, truthful advertising and solicitation, product or service suitability, notification and disclosure, equitable remuneration and performance measurement, grievance protection, and professionalism of business personnel, and shall formulate related implementation strategies and specific measures.	Article 23-1 The Company should treat customers or consumers of its products or services in a fair and reasonable manner, and shall formulate related implementation strategies and specific measures.	Article order adjustments Amendments to provision in accordance with operational requirements
Article 23 The Company shall be accountable for its	Article 24 The Company should uphold accountability for	Article order adjustments Amendments to

products and services and shall place emphasis on marketing ethics. Its research and development, procurement, production, operations, and service processes shall ensure the transparency and security of product and service information. The Company shall formulate and publicly disclose its consumer rights policy and implement it throughout its business operations, so as to prevent its products or services from causing harm to consumers' rights and interests, health, and safety.	its products and marketing ethics, formulate and publicly disclose its consumer rights policy, and ensure the effective implementation of said policy.	provision in accordance with operational requirements
Article 24 ……	Article 25 ……	Article order adjustments
Article 25 The Company should assess and manage various risks that may cause business interruptions so as to reduce their impact on consumers and society. The Company should provide transparent and effective consumer grievance procedures for its products and services, handle consumer grievances in a fair and timely manner, and shall comply with applicable laws and regulations, genuinely respect consumers' right to privacy, and protect personal data provided by consumers.	Article 26 The Company should provide transparent and effective consumer grievance procedures for its products and services, handle consumer grievances in a fair and timely manner, and shall comply with applicable laws and regulations, genuinely respect consumers' right to privacy, and protect personal data provided by consumers.	Article order adjustments Amendments to provision in accordance with operational requirements
Article 26	Article 27	Article order

The Company should assess the environmental and social impact of its procurement activities on source communities and collaborate with its suppliers to jointly advance the fulfillment of corporate social responsibility. The Company should formulate a supplier management policy requiring suppliers to comply with applicable standards on environmental protection, occupational safety and health, and labor rights. Prior to engaging in business dealings, the Company should assess whether its suppliers have a record of adversely affecting the environment or society, and avoid transacting with suppliers whose practices conflict with the Company's corporate social responsibility policy. When entering into contracts with its major suppliers, the Company should include provisions requiring compliance with both parties' corporate social responsibility policies, as well as a clause permitting immediate termination or rescission of the contract in the event that a supplier violates such policies and causes significant environmental or social	The Company should assess the environmental and social impact of its procurement activities on source communities and collaborate with its suppliers to jointly advance the fulfillment of sustainable development. The Company should formulate a supplier management policy requiring suppliers to comply with applicable standards on environmental protection, occupational safety and health, and labor rights. Prior to engaging in business dealings, the Company should assess whether its suppliers have a record of adversely affecting the environment or society, and avoid transacting with suppliers whose practices conflict with the Company's sustainable development commitments. When entering into contracts with its major suppliers, the Company should include provisions covering both parties' sustainable development policies, as well as a clause permitting immediate termination or rescission of the contract in the event that a supplier violates such policies and causes significant impact.	adjustments Amendments to provision in accordance with operational requirements

impact on source communities.		
Article 27 The Company shall assess the impact of its operations on local communities and appropriately employ personnel from the communities in which it operates, so as to enhance community recognition. The Company should, through equity investments, business activities, donations, corporate volunteer services, or other public-interest professional services, direct resources toward organizations that address social or environmental issues through business models, or participate in the activities of civic organizations, charitable and public-interest groups, and government agencies engaged in community development and community education, so as to promote community development.	Article 28 The Company shall assess and manage the impact of its operations on local communities and employ appropriate personnel to enhance community recognition. The Company may, through equity investments, business activities, donations, corporate volunteer services, or other public-interest professional services, direct resources toward organizations that address social or environmental issues through business models, or participate in the activities of civic organizations, charitable and public-interest groups, and government agencies engaged in community development and community education, so as to promote community development.	Article order adjustments Amendments to provision in accordance with operational requirements
Article 27-1 The Company should, through donations, sponsorships, investments, procurement, strategic partnerships, corporate volunteer technical services, or other forms of support, continuously direct resources toward cultural and arts activities or the cultural and creative	Article 27-1 Addition	Newly Added Provision

industries, so as to promote cultural development.		
Chapter 5 Enhancing Disclosure of Sustainability Information Article 28 The Company shall conduct information disclosure in accordance with applicable laws and regulations and the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and shall fully disclose sustainability-related information that is relevant and reliable, so as to enhance information transparency. The sustainability-related information disclosed by the Company is as follows: I. Sustainability policies, systems, or related management guidelines and specific action plans approved by resolution of the Board of Directors. II. The risks and impacts on the Company's operations and financial condition arising from the implementation of corporate governance, the development of a sustainable environment, and the upholding of the public interest. III. The promotion targets,	Chapter 5 Enhancing Disclosure of Sustainability Information Article 29 The Company shall conduct information disclosure in accordance with applicable laws and regulations and the Corporate Governance Best-Practice Principles, and shall fully disclose sustainability-related information that is relevant and reliable, so as to enhance information transparency. The sustainability-related information disclosed by the Company is as follows: I. Sustainability policies, systems, or related management guidelines and specific action plans approved by resolution of the Board of Directors. II. The risks and impacts on the Company's operations and financial condition arising from the implementation of corporate governance, the development of a sustainable environment, and the upholding of the public interest. III. The promotion targets,	Article order adjustments Amendments to provision in accordance with operational requirements

measures, and implementation results formulated by the Company for sustainable development. IV. Major stakeholders and the issues of concern to them. V. Disclosure of management and performance information of major suppliers with respect to material environmental and social issues. VI. Other sustainability-related information.	measures, and implementation results formulated by the Company for sustainable development. IV. Major stakeholders and the issues of concern to them. V. Disclosure of management and performance information of major suppliers with respect to material environmental and social issues. VI. Other sustainability-related information.	
Article 29 In preparing its sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose the status of its sustainable development efforts, and should obtain third-party assurance or verification to enhance the reliability of the information disclosed. The contents should include: I. Implementation of sustainability policies, systems, or related management guidelines and specific action plans. II. Major stakeholders and issues of concern to them. III. The Company's implementation performance and	Article 30 The Company should prepare a sustainability report to disclose the status of its sustainable development efforts, the contents of which should include the following: I Implementation of sustainability policies, systems, or related management guidelines and specific action plans. II. Major stakeholders and issues of concern to them. III. The Company's implementation performance and review with respect to the fulfillment of corporate governance,	Article order adjustments Amendments to provision in accordance with operational requirements

review with respect to the fulfillment of corporate governance, the development of a sustainable environment, the upholding of the public interest, and the promotion of economic development. IV. Future directions for improvement and targets.	the development of a sustainable environment, and the upholding of the public interest. IV. Future directions for improvement and targets.	
Chapter 6 Supplementary Provisions Article 30 The Company shall at all times monitor developments in domestic and international sustainability-related standards and changes in the business environment, and shall review and improve the sustainability systems established by the Company accordingly, so as to enhance the effectiveness of its sustainable development efforts.	Chapter 6 Supplementary Provisions Article 31 The Company shall at all times monitor developments in domestic and international sustainability-related standards and changes in the business environment, and shall review and improve the sustainability systems established by the Company accordingly, so as to enhance the effectiveness of its sustainable development efforts.	Article order adjustments Amendments to provision in accordance with operational requirements
Deleted	Article 32 These Principles shall take effect upon approval by the Board of Directors and shall be submitted to the shareholders' meeting for report; the same shall apply upon amendment.	Provision Deleted
Remarks: I. These Principles shall take effect upon approval by the Board of Directors and shall be submitted to the	Article 33 Amendment History of These Procedures	Original Article 32 content incorporated herein Amendment date added

shareholders' meeting for report; the same shall apply upon amendment. II. Amendment history of these Procedures: (1) These Procedures were originally adopted on March 20, 2015. (2) The first amendment was made on March 1, 2017. (3) The second amendment was made pursuant to the Financial Supervisory Commission's order ref. Jin-Guan-Zheng-Fa-Zi No. 10703452331 dated December 19, 2018, which established the requirement to set up an Audit Committee and concurrently abolished the position of Supervisor; this amendment became applicable following the re-election of directors at the Company's shareholders' meeting on June 16, 2022. (4) The third amendment was made pursuant to the Financial Supervisory Commission's letter	These Procedures were originally adopted on March 20, 2015. The first amendment was made on March 1, 2017. The second amendment was made pursuant to the Financial Supervisory Commission's order ref. Jin-Guan-Zheng-Fa-Zi No. 10703452331 dated December 19, 2018, establishing the requirement to set up an Audit Committee and concurrently abolishing the position of Supervisor; this amendment became applicable following the re-election of directors at the Company's shareholders' meeting on June 16, 2022.	

ref. Jin-Guan-Zheng-Fa-Zi No. 1140352230 dated August 25, 2025, amending certain provisions; this amendment became applicable following the Company's Board of Directors meeting on October 30, 2025.		

Singatron Enterprise Co., Ltd.
Corporate Sustainability Best-Practice Principles
2022.01.13 Edition

Chapter 1 General Provision

Article 1

These Best Practice Principles are established to fulfill sustainable development commitments and to promote and manage the risks and impacts associated with economic, social, and environmental balance and sustainable development.

Article 2

The scope of these Principles covers the overall business operations of the Company and its group enterprises.

The Company actively pursues sustainable development alongside its business operations in order to align with international trends emphasizing balanced environmental, social, and corporate governance development, and through its role as a responsible corporate citizen, contributes to national economic development, improves the quality of life of employees, communities, and society, and fosters a sustainability-based competitive advantage.

Article 3

In promoting sustainable development, the Company shall, on the basis of respect for social ethics, give due regard to the rights and interests of other stakeholders, and while pursuing sustainable operations and profitability, shall give due regard to environmental, social, and corporate governance factors and incorporate them into the Company's management and operations.

The Company shall, in accordance with the materiality principle, conduct risk assessments on environmental, social, and corporate governance issues relevant to its operations, and formulate related risk management policies or strategies.

Article 4

In implementing sustainable development, the Company shall adhere to the following principles:

I. Implementing and promoting corporate governance.
II. Developing a sustainable environment.
III. Upholding social welfare.
IV. Enhancing disclosure of corporate sustainability information.

Article 5

In compliance with applicable laws, regulations, and the Articles of Incorporation, and taking into account domestic and international sustainability trends as well as the overall operational activities of the Company and its group enterprises, the Company shall formulate sustainable development policies, systems, or related management guidelines and concrete action plans, which shall be submitted to and approved by the Board of Directors and reported to the Shareholders' Meeting.

Where shareholders submit proposals relating to sustainable development, the Board of Directors shall give due consideration to placing such proposals on the agenda of the Shareholders' Meeting.

Chapter 2 Implementing and Promoting Corporate Governance

Article 6

In compliance with applicable laws, regulations, and the Articles of Incorporation, the Company has established Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and related codes of ethical conduct to build an effective governance framework and strengthen corporate governance.

Article 7

The Company's Board of Directors shall exercise the duty of care of a good manager, supervise the Company's fulfillment of its sustainable development commitments, and periodically review implementation effectiveness and pursue continuous improvement to ensure that sustainable development policies are put into practice. When the Company's Board of Directors pursues the Company's sustainable development goals, it shall give full consideration to the interests of stakeholders, including the following matters:

I. Articulating a sustainable development mission or vision, and formulating sustainable development policies, systems, or related management guidelines.
II. Incorporating sustainable development into the Company's operational activities and strategic direction, and approving concrete sustainable development action plans.
III. Ensuring the timeliness and accuracy of sustainable development-related information disclosure.

With respect to economic, environmental, and social issues arising from operational activities, the Board of Directors shall authorize senior management to address such matters and report to the Board on the handling thereof; the operational procedures and the personnel responsible for each matter shall be clearly defined.

Article 8

To strengthen the management of sustainable development, the Company shall, where necessary, establish a governance structure for promoting sustainable development, and set up a dedicated or concurrent unit responsible for proposing and implementing sustainable development policies or systems, with regular reporting to the Board of Directors.

Article 9

The Company respects the rights and interests of stakeholders, identifies its stakeholders, and establishes a dedicated stakeholder section on the Company's website; the Company understands their reasonable expectations and needs, and responds appropriately to significant sustainable development issues of concern to stakeholders.

Article 10

In conducting its business activities, the Company shall comply with applicable laws and regulations and implement the following measures to foster a fair and competitive environment:

I. Avoiding unfair competition practices.
II. Fulfilling tax obligations.
III. Opposing bribery and corruption, and establishing appropriate management systems.
IV. Ensuring that corporate donations comply with internal operating procedures.

Article 11
The Company regularly holds education and training sessions for directors and employees on promoting sustainable development. The Company formulates reasonable compensation and remuneration policies to ensure that compensation planning aligns with the organization's strategic objectives and the interests of stakeholders, integrates them with the employee performance evaluation system, and establishes clear and effective reward and disciplinary mechanisms.

Chapter 3 Developing a Sustainable Environment
Article 12
The Company complies with applicable environmental laws and regulations and relevant international standards, appropriately protects the natural environment, and shall, in conducting its business activities, strive toward the goal of environmental sustainability.
Article 13
The Company should strive to improve energy use efficiency and utilize renewable materials with low environmental impact, enabling the sustainable use of the earth's resources.
Article 14
The Company should establish an appropriate environmental management system suited to the characteristics of its industry. The environmental management system shall include the following elements:
I. Collecting and evaluating timely and sufficient information on the impact of operational activities on the natural environment.
II. Establishing measurable targets and periodically reviewing their ongoing relevance.
III. Periodically reviewing progress toward environmental sustainability objectives or targets.
Article 15
The Company should establish a dedicated environmental management unit or designate responsible personnel to maintain environmental management-related systems, and to regularly conduct environmental education programs for management and employees.
Article 16
The Company should consider the impact of its operations on eco-efficiency, promote and educate consumers on the concept of sustainable consumption, and conduct R&D, production, and service activities in accordance with the following principles to minimize the impact of the Company's operations on the natural environment
I. Reducing resource and energy consumption in products and services.
II. Reducing emissions of pollutants, toxic substances, and waste, and ensuring proper waste disposal.
III. Enhancing the recyclability and reusability of raw materials or products.
IV. Maximizing the sustainable use of renewable resources.
V. Extending product durability.
VI. Improving the effectiveness of products and services.

Article 17
To improve water use efficiency, the Company shall manage and sustainably utilize water resources, and formulate related management measures where necessary.
In its operations, the Company shall avoid contaminating water, air, and land; where avoidance is not feasible, the Company shall, taking into account cost-effectiveness and technical and financial feasibility, make every effort to minimize adverse impacts on human health and the environment by adopting best available pollution prevention and control technologies.
Article 18
The Company should assess the potential risks and opportunities that climate change presents to its current and future operations and adopt corresponding response measures.
The Company should conduct greenhouse gas inventories and disclosures in accordance with domestic and internationally recognized standards or guidelines. The scope of such inventories should include:
I. Direct greenhouse gas emissions: Emission sources owned or controlled by the Company.
II. Indirect greenhouse gas emissions from energy inputs: Emissions generated from the consumption of purchased electricity, heat, or steam.
III. Other indirect emissions: Emissions attributable to the Company’s activities that are not classified as energy indirect emissions and originate from sources owned or controlled by other entities.
The Company should compile statistics on greenhouse gas emissions, water consumption, and total waste weight, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water use reduction, and other waste management initiatives. The acquisition of carbon credits should be incorporated into the Company's carbon reduction strategy and planning, and such measures should be actively implemented to reduce the impact of the Company's operating activities on climate change.

Chapter 4 Upholding social welfare
Article 19
The Company shall comply with applicable labor laws and regulations, safeguard the legitimate rights and interests of employees, and respect internationally recognized fundamental labor rights principles, ensuring that no acts detrimental to employees' fundamental rights occur.
The Company's human resources policies shall respect the principles of fundamental labor rights protection and establish appropriate management methods and procedures.
Article 20
The Company shall provide employees with information enabling them to understand the rights to which they are entitled under the labor laws of the countries in which the Company operates.
Article 21
The Company should provide employees with a safe and healthy working environment, including the necessary health and first-aid facilities, and should endeavor to eliminate hazards to employee safety and health in order to prevent occupational accidents.

The Company should conduct regular safety and health education and training for employees.

Article 22

The Company should create a favorable environment for employees' career development and establish effective career capability development and training programs.

The Company shall establish and implement reasonable employee benefit measures-including compensation, leave, and other benefits-and shall appropriately reflect business performance and results in its employee compensation policies to ensure the recruitment, retention, and motivation of human resources and to achieve the goal of sustainable operations.

Article 23

The Company shall establish effective and appropriate regular communication, dialogue, and grievance channels for employees, affording employees the right to receive information regarding and express opinions on the Company's operational management activities and decisions.

Article 23-1

The Company should treat customers or consumers of its products or services in a fair and reasonable manner, and shall formulate related implementation strategies and specific measures.

Article 24

The Company should uphold accountability for its products and marketing ethics, formulate and publicly disclose its consumer rights policy, and ensure the effective implementation of said policy.

Article 25

The Company shall ensure the quality of its products and services in accordance with applicable government regulations and relevant industry standards.

With respect to customer health and safety, customer privacy, marketing, and labeling of its products and services, the Company shall comply with applicable government regulations and international guidelines, and shall not engage in any deceptive, misleading, fraudulent, or other conduct that undermines consumer trust or prejudices consumer rights and interests.

Article 26

The Company should provide transparent and effective consumer grievance procedures for its products and services, handle consumer grievances in a fair and timely manner, and shall comply with applicable laws and regulations, genuinely respect consumers' right to privacy, and protect personal data provided by consumers.

Article 27

The Company should assess the environmental and social impact of its procurement activities on source communities and collaborate with its suppliers to jointly advance the fulfillment of sustainable development.

The Company should establish a supplier management policy requiring suppliers to comply with relevant standards on environmental protection, occupational safety and health, and labor and human rights. Prior to entering into business dealings, the Company should assess whether prospective suppliers have records of adverse environmental or social impact, and should avoid transacting with those whose

practices conflict with the Company's sustainable development goals.
When entering into contracts with its major suppliers, the Company should include provisions covering both parties' sustainable development policies, as well as a clause permitting immediate termination or rescission of the contract in the event that a supplier violates such policies and causes significant impact.

Article 28

The Company shall assess and manage the impact of its operations on local communities and employ appropriate personnel to enhance community recognition.
The Company may, through equity investments, business activities, donations, corporate volunteer services, or other public-interest professional services, direct resources toward organizations that address social or environmental issues through business models, or participate in the activities of civic organizations, charitable and public-interest groups, and government agencies engaged in community development and community education, so as to promote community development.

Chapter 5 Enhancing Disclosure of Sustainability Information

Article 29

The Company shall conduct information disclosure in accordance with applicable laws and regulations and the Corporate Governance Best-Practice Principles, and shall fully disclose sustainability-related information that is relevant and reliable, so as to enhance information transparency.
The sustainability-related information disclosed by the Company is as follows:

I. Sustainability policies, systems, or related management guidelines and specific action plans approved by resolution of the Board of Directors.
II. The risks and impacts on the Company's operations and financial condition arising from the implementation of corporate governance, the development of a sustainable environment, and the upholding of the public interest.
III. The promotion targets, measures, and implementation results formulated by the Company for sustainable development.
IV. Major stakeholders and the issues of concern to them.
V. Disclosure of management and performance information of major suppliers with respect to material environmental and social issues.
VI. Other sustainability-related information.

Article 30

The Company should prepare a sustainability report disclosing the status of its sustainable development efforts, the contents of which should include the following:

I Implementation of sustainability policies, systems, or related management guidelines and specific action plans.
II. Major stakeholders and issues of concern to them.
III. The Company's implementation performance and review with respect to the fulfillment of corporate governance, the development of a sustainable environment, and the upholding of the public interest.
IV. Future directions for improvement and targets.

Chapter 6 Supplementary Provisions

Article 31

The Company shall at all times monitor developments in domestic and international sustainability-related standards and changes in the business environment, and shall review and improve the sustainability systems established by the Company accordingly, so as to enhance the effectiveness of its sustainable development efforts.

Article 32

These Principles shall take effect upon approval by the Board of Directors and shall be submitted to the shareholders' meeting for report; the same shall apply upon amendment.

Article 33 Amendment History of These Procedures

These Procedures were originally adopted on March 20, 2015.

The first amendment was made on March 1, 2017.

The second amendment was made pursuant to the order of the Financial Supervisory Commission dated December 19, 2018, FSC Securities Jin-Guan-Zheng-Zi-No. 10703452331, regarding the requirement to establish an Audit Committee, and concurrently abolished the position of Supervisor. This amendment applies following the re-election of directors at the Company's shareholders' meeting on June 16, 2022.

Appendix 5

Singatron Enterprise Co., Ltd.

Comparison of the Amendments to the Corporate Governance Best Practice Principles

Amended provisions	Current provisions	Explanation:
Article 11-3 The Company shall formulate and disclose its operational strategies and business plans, articulating specific measures to enhance corporate value. Such strategies and plans should be submitted to the Board of Directors and communicated proactively to shareholders.	Addition	Practical business requirements
Article 42 The Principles were established on January 30, 2015. The 1st amendment was made on March 14, 2017. The 2nd amendment was made on March 20, 2019. The 3rd amendment was made on March 10, 2020. The 4th amendment was made on January 13, 2022. The 5th amendment was made on March 3, 2023. The 6th amendment was made on January 27, 2026.	Article 42 The Principles were established on January 30, 2015. The 1st amendment was made on March 14, 2017. The 2nd amendment was made on March 20, 2019. The 3rd amendment was made on March 10, 2020. The 4th amendment was made on January 13, 2022. The 5th amendment was made on March 3, 2023.	The dates of amendments added

Singatron Enterprise Co., Ltd.
Corporate Governance Best Practice Principles
Version dated March 3, 2023

Chapter 1 General Provision

Article 1

In order to strengthen the Company's corporate governance system, the Principles are established with reference to the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies” for an effective corporate governance structure for compliance and disclosed on the Market Observation Post System.

Article 2

The corporate governance of the Company shall comply with the laws and regulations and the Articles of Incorporation, and shall be based on the following principles:

I. Protect the rights and interests of shareholders.

II. Strengthen the powers of the Board of Directors.

III. Respect the rights and interests of stakeholders

IV. Enhance information transparency.

Article 3

The Company shall follow the “Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies” and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company's internal and external environment.

I. The Company shall perform full self-assessments of its internal control system. Its Board of Directors and management shall review the results of the self-assessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The audit committee shall also attend to and supervise these matters.

II. Directors shall periodically hold discussions with their internal auditors about reviews of internal control system deficiencies. A record of the discussions shall be kept, and the discussions shall be followed up, improvements implemented, and a report submitted to the Board of Directors. The Company shall establish channels and mechanisms of communication between their independent directors, audit committees, and chief internal auditors, and the convener of the audit committee shall report the communications between members of the audit committees and chief internal auditors at the shareholders' meeting.

III. The management of the Company shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the Board of Directors and the management to perform their duties effectively so as to ensure a sound corporate governance system.

IV. Appointment, dismissal, evaluation and review, salary and compensation of internal auditors of the Company shall be reported to the Board of Directors or shall be submitted by the chief auditor to the board Chairman for approval.

Article 3-1
The Company shall have an adequate number of corporate governance personnel with appropriate qualifications based on the size of the Company, business situations and management needs, and shall appoint in accordance with the requirements of the competent authorities, TWSE or TPEx a chief corporate governance officer as the most senior officer to be in charge of corporate governance affairs. Said officer shall be a qualified, practice-eligible lawyer or accountant or have been in a managerial position for at least three years in a securities, financial, or futures related institution or a public company in handling legal affairs, legal compliance, internal audit, financial affairs, stock affairs, or corporate governance affairs.
The corporate governance affairs mentioned in the preceding paragraph shall cover, at a minimum, the following:
I. Handling matters relating to board meetings and shareholders meetings according to laws
II. Preparation of minutes of the Board of Directors meetings and shareholders meetings;
III. Assistance in onboarding and continuing education of the directors
IV. Provision of information required for performance of duties by the directors
V. Assistance in the directors' compliance of law
VI. Report to the Board of Directors on the results of its review of the compliance of the qualifications of independent directors with the relevant laws and regulations at the time of their nomination, election and during their term of office.
VII. Handling matters related to the change of directors.
VIII. Other matters described or established in the Articles of Incorporation or under contract.
Chapter 2 Protect the rights and interests of shareholders.
Section 1 Encouraging Shareholders to Participate in Corporate Governance
Article 4
The corporate governance system of the Company shall be designed to protect shareholders' rights and interests and treat all shareholders equitably.
The Company shall establish a corporate governance system which ensures shareholders' rights of being fully informed of, participating in and making decisions over important matters of the Company.
Article 5
The Company shall convene shareholders meetings in accordance with. the Company Act and relevant laws and regulations, and provide comprehensive rules for such meetings. The Company shall faithfully implement resolutions adopted by shareholders meetings in accordance with the rules for the meetings.
Resolutions adopted by shareholders meetings of the Company shall comply with laws, regulations and Articles of Incorporation.
Article 6
I. The Board of Directors of the Company shall properly arrange the agenda and procedures of the shareholders' meeting.
II. The Board of Directors shall establish the principles and procedures for shareholders' nomination of directors and proposals for shareholders' meetings, and shall handle appropriately the motions proposed by shareholders in accordance with

the law.
III. Arrangements shall be made to hold shareholders meetings at a convenient location, advisably with videoconferencing available and sufficient time allowed and sufficient number of suitable personnel assigned to handle attendance registrations.
IV. No arbitrary requirements shall be imposed on shareholders to provide additional evidentiary documents beyond those showing eligibility to attend. e statements.
V. Shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements.
VI. The Chairman of the Board shall preside in person at the shareholders' meeting convened by the Board of Directors, and a majority of the Board of Directors (including at least one independent director) and the convener of the audit committee shall be present in person, and at least one member of other functional committees shall be present, and the attendance shall be recorded in the minutes of the shareholders' meeting.
Article 7
The Company shall encourage its shareholders to actively participate in corporate governance. It is advisable that the Company engage a professional shareholder services agent to handle shareholders meeting matters, so that shareholders meetings can proceed on a legal, effective and secure basis.
I. The Company shall seek all ways and means, including fully exploiting technologies for information disclosure, to upload annual reports, annual financial statements, notices, agendas and supplementary information of shareholders meetings in both Chinese and English concurrently, and shall adopt electronic voting, in order to enhance shareholders' attendance rates at shareholders meetings and ensure their exercise of rights at such meetings in accordance with laws.
II. The Company is advised to avoid raising extempore motions and amendments to original proposals at a shareholders meeting.
III. The Company shall arrange for their shareholders to vote on each separate proposal in the shareholders meeting agenda, and following conclusion of the meeting, to enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.
Article 8
I. The Company, in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders meeting minutes the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting.
II. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors.
III. The shareholders meeting minutes shall be properly and perpetually kept by the Company during its legal existence, and should be sufficiently disclosed on the Company's website.
Article 9
I. The chair of the shareholders meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders meetings established by the company. The chair shall ensure the proper progress of the proceedings of the meetings

and may not adjourn the meetings at will.
II. In order to protect the interests of most shareholders, if the chair declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders meetings, it is advisable for the members of the Board of Directors other than the chair of the shareholders meeting to promptly assist the attending shareholders at the shareholders meeting in electing a new chair of the shareholders meeting to continue the proceedings of the meeting, by a resolution to be adopted by a majority of the votes represented by the shareholders attending the said meeting in accordance with the legal procedures.
Article 10
I. The Company shall place high importance on the shareholder right to know, and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the MOPS or the website established by the Company.
II. To treat all shareholders equally, it is advisable that the company concurrently disclose the information under the preceding paragraph in English.
III. To protect its shareholders' rights and interests and ensure their equal treatment, the Company shall adopt internal rules prohibiting company insiders from trading securities using information not disclosed to the market.
It is advisable that the rules mentioned in the preceding paragraph include stock trading control measures from the date insiders of the company become aware of the contents of the company's financial reports or relevant results. Measures include, without limitation, those prohibiting a director from trading its shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.
IV. The shareholders shall be entitled to profit distributions by the company. The shareholders meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the Board of Directors and the reports submitted by the audit committee and may decide profit distributions and deficit off-setting plans by resolution. In order to proceed with the above examination, the shareholders meeting may appoint an inspector.
V. The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector in examining the accounting records, assets, particulars, documents and records of specific transaction of the company.
The Board of Directors, audit committee, and managers of the Company shall fully cooperate in the examination conducted by the inspectors in Paragraphs 4 and 5 without any circumvention, obstruction or rejection.
VI. In order to protect the interests of the shareholders, it is advisable that the Company designate personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes.
VII. The Company shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholder rights and interests were damaged by a resolution adopted at a shareholders meeting or a Board of Directors meeting in violation of applicable laws, regulations, or the Company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the

Company's Articles of Incorporation by any directors, or managers in performing their duties.
VIII. The Company shall adopt internal procedures for appropriate handling of matters referred to in the preceding two paragraphs, and that it keep relevant written records for future reference and incorporate the procedures in its internal control system for management purposes.
Article 10-1
The Company shall report at a general shareholder meeting the remuneration received by directors, including the remuneration policy, individual remuneration package, amount, and association with outcomes of performance reviews.
Article 11
I. The Company's acquisition or disposal of assets, lending of funds and endorsement and guarantee and other major financial and business activities shall be handled in accordance with relevant laws and regulations, and relevant operating procedures shall be formulated and submitted to the shareholders' meeting for approval to protect shareholders' rights and interests.
II. When the Company is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, , but information disclosure and the soundness of the Company's financial structure thereafter.
III. Where members of the Company's management or major shareholders are parties to a merger or acquisition, an independent attorney shall issue a legal opinion addressing: whether the members of the Audit Committee deliberating on such merger or acquisition comply with the requirements of Article 3 of the Regulations Governing the Appointment of Independent Directors and the Compliance Matters for Public Companies; whether any such members have a related-party relationship or conflict of interest with the counterparty to the merger or acquisition transaction sufficient to affect their independence; and whether the design and execution of relevant procedures comply with applicable laws and regulations and whether information has been fully disclosed in accordance with applicable laws and regulations.
IV. The qualifications of the aforementioned attorney shall be in compliance with the provisions of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall not be related to or have an interest in the counterparty to the merger or acquisition transaction to the extent that the independence of the Company is affected, The Company's personnel who handle matters related to mergers and acquisitions or public acquisitions should be aware of conflicts of interest and recusal.
Section 2 Establishing a Mechanism for Interaction with Shareholders
Article 11-1
The Board of Directors of the Company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the development of company's objectives.
Article 11-2
In addition to communicating with shareholders through shareholders meetings and encouraging shareholders to participate in such meetings, the Board of Directors of

the Company together with officers and independent directors shall engage with shareholders in an efficient manner to ascertain shareholders' views and concerns, and expound company policies explicitly, in order to gain shareholders' support.

Section 3 Establishing a Mechanism for Interaction with Related Parties

Article 12

I. The Company shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

II. The managerial officers of the Company shall not serve concurrently as the manager of its affiliates, except as provided by a resolution of the Board of Directors passed with a majority of the directors present and a majority of the directors present in accordance with the law.

III. A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

IV. The Company shall establish sound objectives and systems for management of finance, operations, and accounting in accordance with applicable laws and regulations. It shall further, together with its affiliated enterprises, properly conduct an overall risk assessment of major banks they deal with and customers and suppliers, and implement the necessary control mechanisms to reduce credit risk.

V. Financial and business dealings or transactions between the Company and related parties and shareholders should be conducted in accordance with the principle of fairness and reasonableness and have written regulations for financial and business dealings with them established. The Company shall specify the price, terms and payment method for contractual matters, and shall eliminate unconventional transactions and improper transfer of benefits.

VI. The foregoing written regulations shall include procedures for the management of transactions such as purchase and sale transactions, acquisition or disposal of assets, lending of funds, and endorsement and guarantee, and the relevant material transactions shall be approved by a resolution of the Board of Directors and approved or reported to the shareholders' meeting.

Article 13

A corporate shareholder having controlling power over the Company shall comply with the following provisions:

I. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the company to conduct any business which is contrary to normal business practice or not profitable.

II. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director.

III. It shall comply with relevant laws, regulations and the Articles of Incorporation of the company in nominating directors and shall not act beyond the authority granted by the shareholders meeting or board meeting.

IV. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
V. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
VI. The representative that is designated when a corporate shareholder has been elected as a director shall meet the company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.
Article 14
I. The Company shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders.
II. The Company shall disclose periodically important information about its shareholders holding more than 10 percent of the outstanding shares of the Company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.
The major shareholder indicated in the first paragraph refers to those who owns 5 percent or more of the outstanding shares of the company or the shareholding stake thereof is on the top 10 list, provided however that the company may set up a lower shareholding threshold according to the actual shareholding stake that may control the company.
Chapter 3 Strengthening Board Functions
Section 1 Board Structure
Article 15
The Board of Directors of the Company shall direct company strategies, supervise the management, and be responsible to the Company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the Board of Directors complies with laws, regulations, its Articles of Incorporation, and the resolutions of its shareholders meetings.
The structure of the Board of Directors shall depend on the scale of the Company's business development and the shareholding of major shareholders, with the operational needs taken into account, and appropriate number of directors is determined in accordance with the law.
The composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:
I. Basic requirements and values: Gender, age, nationality, and culture; it is advisable that the number of female directors account for at least one-third of all the directors.
II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
All members of the board shall have the knowledge, skills, and experience necessary

to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:
I. Operational judgment.
II. Accounting and financial analysis competence.
III. Business management competence.
IV. Crisis management competence.
V. Industry knowledge.
VI. International market perspective.
VII. Leadership Competence.
VIII. Decision-making competence.
Article 16
I. The Company shall comply with the regulations of the competent authorities by specifying adoption of the candidate nomination system for election of directors in its Articles of Incorporation.
II. The Company should carefully review the qualifications of a nominated candidate and the existence of any other matters set forth in Article 30 of the Company Act, and act in accordance with Article 192-1 of the Company Act.
III. The Company shall, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views.
IV. Unless the competent authority otherwise grants an approval, a spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of the Company.
V. Upon the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact to hold a director by-election.
VI. The aggregate shareholding percentage of all of the directors of the Company shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.
Article 17
Clear distinctions shall be drawn between the responsibilities and duties of the Chairman of the board of the Company and those of its president. It is inappropriate for the Chairman to also act as the president or an equivalent post.
The Company with any functional committee shall clearly define the responsibilities and duties of the committee.
Section 2 Independent Director System
Article 18
I. The Company shall appoint independent directors in accordance with its Articles of Incorporation. They shall be not less than two in number and advisably not less than one-third of the total number of directors. It is advisable that an independent director

serve for not more than three consecutive terms.
II. Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) of more than five other TWSE/TPEx listed companies. Independent directors shall also maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the Company.
III. If the Company and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, or managerial officer as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, the company shall disclose the number of votes cast in favor of the elected independent director.
The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of the Company, any foundation to which the Company's cumulative direct or indirect contribution of funds exceeds 50 percent of its endowment, and other institutions or juristic persons that are effectively controlled by the Company.
IV. Change of status between independent directors and non-independent directors during their term of office is prohibited.
V. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the Taiwan Stock Exchange or Taipei Exchange.
Article 19
I. The Company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The company or other board members shall not obstruct, reject or circumvent the performance of duties by the independent directors.
II. The Company shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the Company, and shall also take the overall operational risks of the Company into consideration. The salary and remuneration of the independent directors of the Company shall be the same as those of the regular directors, and they shall participate in the distribution of the Company's earnings.
The Board of Directors is authorized to determine the remuneration to the directors, members of the Audit Committee, the Remuneration Committee and other functional committees of the Company for the performance of the Company’s business, regardless of the Company’s profit or loss, in accordance with the usual standards in the industry based on the value of their participation in and contribution to the Company’s operations.
Section 3 Functional committees

Article 20

I. For the purpose of developing supervisory functions and strengthening management mechanisms, the Board of Directors of the Company, in consideration of the Company's scale and type of operations and the number of its board members, may set up functional committees for auditing, remuneration, nomination, risk management or any other functions, and based on concepts of corporate social responsibility and sustainable operation, may set up environmental protection, corporate social responsibility, or other committees, and expressly provide for them in the Articles of Incorporation.

II. Functional committees shall be responsible to the Board of Directors and submit their proposals to the Board of Directors for approval, However, the performance of supervisor's duties by the audit committee pursuant to Article 14-4, paragraph 4 of the Securities and Exchange Act shall be excluded.

III. A functional committee shall establish its regulations of organization, subject to approval by resolution at the Board of Directors meeting. The regulations of organization shall provide for matters including the number of the committee members, term of office, powers and authorities, rules of procedure, and resources provided by the company to facilitate its exercise of powers.

Article 21

I. The Company should establish an Audit Committee.

II. The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

III. The exercise of power by audit committee and independent directors and related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEx.

Article 21-1

The Company shall establish a nomination committee and its articles of association. It is advisable that a majority of the members of said committee be independent directors and an independent director be its chairperson

Article 22

The Company shall establish a remuneration committee, and it is advisable that more than half of the committee members be independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter.

Article 23

The Company is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the Company's internal control system for management purposes.

Article 24

I. To improve the quality of its financial reports, the Company shall establish the position of deputy to its principal accounting officer.

II. To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer.

III. Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for 6 hours or more each year. Those courses may be company internal training activities or may be professional courses offered by professional development institutions for principal accounting officers.

IV. The Company shall select as its external auditor a professional, responsible, and independent attesting CPAs, who shall perform regular reviews of the financial conditions and internal control measures of the Company.

V. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions.

VI. It is advisable that the company establish channels and mechanisms of communication between the independent directors, or audit committee, and the attesting CPAs, and to incorporate procedures for that purpose into the company's internal control system for management purposes.

VII. The Company shall periodically (at least once a year) evaluate the independence and suitability of the CPAs engaged by the Company by referring to the Audit Quality Indicators (AQIs).

VIII. In the event that the company engages the same CPAs without replacement for 7 years consecutively, or if the CPAs are subject to disciplinary action or other circumstances prejudicial to the CPAs' independence, the company shall evaluate the necessity of replacing the CPAs and submit its conclusion to the Board of Directors.

Article 25

I. It is advisable that the Company engage a professional and competent legal counsel to provide adequate legal consultation services to the Company, or to assist the directors, functional committees and the management to improve their knowledge of the law, for the purposes of preventing any infraction of laws or regulations by the Company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed procedures.

II. When, as a result of performing their lawful duties, directors, functional committee or the management are involved in litigation or a dispute with shareholders, the company shall retain a legal counsel to provide assistance as circumstances require.

III. The audit committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the company.

Section 4 Rules for the Proceedings and Decision-Making Procedures of Board Meetings

Article 26

I. The Board of Directors of the Company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the Board of Directors.

II. The Company shall adopt rules of procedure for board meetings, which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

III. Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.

Matters requiring the voluntary recusal of a director shall be clearly set forth in the rules of procedure for board meetings.

IV. When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, the independent directors of the Company shall attend the board meeting in person, and may not be represented by non-independent directors via proxy. If an independent director has objections or reservations, they should be stated in the minutes of the board meeting. If the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion beforehand unless there are justified reasons not to do so. The written opinion furthermore shall be noted in the minutes of the Board of Directors' meeting.

V. In any of the following circumstances, decisions made by the Board of Directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS two hours before the beginning of trading hours on the first business day after the date of the board meeting:

1. Any objection or expression of reservations by an independent director expresses of which there is a record or written statement.
2. The matter was not approved by the audit committee (if the company has set up an audit committee), but had the consent of more than two-thirds of all directors.

VI. During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the company and respond to inquiries raised by the directors. Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

Article 27

I. Staff personnel of the Company attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations.

II. The minutes of the Board of Directors meetings shall be signed by the chair and recorder of the meeting and sent to each director within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

III. Meeting minutes may be produced, distributed, and preserved by electronic means

IV. The company shall record on audio or video tape the entire proceedings of a Board of Directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

V. If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a Board of Directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

VI. Where a Board of Directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

VII. When a resolution of the Board of Directors violates laws, regulations, the Articles of Incorporation, or resolutions adopted in the shareholders meeting, and thus causes an injury to the company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

Article 28

The matters listed below as they relate to the Company shall be raised for discussion at a board meeting:

I. The Company's business plan.

II. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, are not subject to the audit and attestation of CPAs.

III. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.

IV. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.

V. The offering, issuance, or private placement of any equity-type securities.

VI. The appointment or dismissal of a financial, accounting, or internal auditing officer.

VII. The performance assessment and the standard of remuneration of the manager.

VIII. The structure and system of director's remuneration.

IX. A donation to a related party or a major donation to a non-related party However, donations for emergency relief due to a major natural disaster may be submitted to the next board meeting for ratification.

X. Any matter required by Article 14-3 of the Securities and Exchange Act or any

other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the Board of Directors, or any such significant matter as may be prescribed by the competent authority.
Except for matters that must be submitted to the Board of Directors for discussion under the preceding paragraph, when the Board of Directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or its Articles of Incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.
Article 29
The Company shall ask the appropriate corporate department or personnel to execute matters pursuant to Board of Directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation.
The Board of Directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the board's management decisions.
Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors
Article 30
I. Members of the Board of Directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law or in the Articles of Incorporation for approval in shareholders meetings, they shall ensure that all matters are handled according to the resolutions of Board of Directors.
II. It is advisable that the Company formulate rules and procedures for Board of Directors performance assessments. Each year, in respect of the Board of Directors and individual directors, it shall conduct regularly scheduled performance assessments through self-assessments or peer-to-peer assessments, and may also do so through outside professional institutions or in any other appropriate manner. A performance assessment of the Board of Directors shall include the following aspects, and appropriate assessment indicators shall be developed in consideration of the Company's needs:
1. Their degree of participation in the company's operations.
2. Improving the quality of the board’s decision-making.
3. Composition and structure of the Board of Directors.
4. Election and continuing education of the directors
5. Internal control.
Performance evaluation of the board members (on themselves or peers) should cover the following aspects and is subject to appropriate adjustments with the company's needs being taken into consideration:
1. Alignment of the goals and mission of the company
2. Awareness of the duties of a director
3. Their degree of participation in the company's operations.
4. Management of internal relationship and communication.
5. Professionalism and continuing education of the directors.
6. Internal control.

III. It is advisable that the Company conduct performance assessments of a functional committee, covering the following aspects, with appropriate adjustments made on the basis of the Company's needs:
1. Participation in the operation of the company.
2. Awareness of the duties of the functional committee.
3. Improvement of the quality of the functional committee's decision making.
4. Composition and member selection of functional committees.
5. Internal control.
The Company is advised to submit the results of performance assessments to the Board of Directors and use them as reference in determining compensation for individual directors, their nomination and additional office term.
Article 31
It is advisable for the Company to establish a succession plan for the management. The development and implementation of such plan shall be periodically evaluated by the Board of Directors to ensure sustainable operation.
Article 31-1
The Board of Directors is advised to evaluate and monitor the following aspects of the Company's direction of operation and performance in connection with intellectual properties, to ensure the Company develops an intellectual property regulatory system in accordance with the Plan-Do-Check-Act cycle:
I. Formulate intellectual property regulatory policies, objectives and systems that are slightly associated with the operational strategies.
II. Develop, implement and maintain on the basis of scale and form its regulatory systems governing the procurement, protection, maintenance and utilization of intellectual properties.
III. Identify and provide the necessary resources sufficient to ensure effective implementation and maintenance of the intellectual property regulatory system.
IV. Observe internally and externally the risks and opportunities that intellectual property regulation may present and adopt corresponding measures.
V. Plan for and implement a continuous improvement mechanism to ensure the operation and effects of the intellectual property regulatory regime meet the company's expectations.
Article 32
If a resolution of the Board of Directors violates law, regulations or the company's Articles of Incorporation, then at the request of shareholders holding shares continuously for a year or at the notice of an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.
Upon discovering a likelihood that the company would suffer material injury, members of the Board of Directors shall immediately report to the audit committee or an independent director member of the audit committee in accordance with the foregoing paragraph
Article 33
The Company shall take out directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the Company and shareholders arising from

the wrongdoings or negligence of a director.
The Company shall report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has taken out or renewed for directors, at the next board meeting.
Article 34
Members of the Board of Directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies, which cover subjects relating to corporate governance upon becoming directors and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.
Chapter 4 Respect the rights and interests of stakeholders
Article 35
I. The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the Company, respect and safeguard their legal rights and interests, and designate a stakeholders section on its website.
II. When any of a stakeholder's legal rights or interests is harmed, the company shall handle the matter in a proper manner and in good faith.
III. The company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision-making process. When any of their legal rights or interest is harmed, the company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.
IV. The Company shall establish channels of communication with employees and encourage employees to communicate directly with the management, or directors so as to reflect employees' opinions about the management, financial conditions, and material decisions of the Company concerning employee welfare.
Article 36
In developing its normal business and maximizing the shareholders' interest, the Company shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the Company's social responsibility.
Chapter 5 Improving Information Transparency
Section 1 Enhancing Information Disclosure
Article 37
I. Disclosure of information is a major responsibility of the Company. The Company shall perform its obligations faithfully in accordance with the relevant laws and the related TWSE and TPEx rules.
The Company should endeavor to publish and file its annual financial report within two months after the close of the fiscal year, ahead of the required deadline, and to publish and file its first-, second-, and third-quarter financial reports and monthly operating reports before their respective required deadlines.

II. The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information,
III. A spokesperson system shall be established to ensure that information capable of affecting the decisions of shareholders and stakeholders is disclosed in a timely and appropriate manner.
IV. In order to keep shareholders and stakeholders fully informed, the Company shall utilize the convenience of the Internet and set up a website containing the information regarding the Company's finances, operations, and corporate governance. It is also advisable for the Company to furnish the financial, corporate governance, and other relevant information in English.
V. To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and updated on a timely basis.
VI. The Company shall hold an investor conference in compliance with the regulations of the TWSE and TPEx, and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE or TPEx rules.
Article 38
I. In order to enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the Company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the Company in making statements independently.
II. The Company shall appoint one or more acting spokespersons who shall represent the Company, when the spokesperson cannot perform his/her duties, in making statements independently, provided that the order of authority is established to avoid any confusion.
III.In order to implement the spokesperson system, the Company shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information at will.
IV. The company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.
Section 2 Corporate governance information disclosure
Article 39
The Company shall dedicate a space on its website to disclose and update from time to time the following information regarding corporate governance:
I. Board of directors: such as resumes and authorities and responsibilities of board members, board member diversification policy and the implementation thereof.
II. Functional committees: such as resumes and authorities and responsibilities of members of each functional committee.
III. Corporate governance bylaws: such as Articles of Incorporation, procedure of Board of Directors meetings, charter of each functional committee, and other relevant

corporate governance related regulations.
IV. Important corporate governance information: such as information of establishment of corporate governance executive officers.
Article 40
The Company shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the Company's own corporate governance mechanisms, so as to enhance their effectiveness
Article 41
The formulation and amendments of the Principles should be approved by the Board of Directors and reported to the shareholders' meeting.
Article 42
The Principles were established on January 30, 2015.
The 1st amendment was made on March 14, 2017.
The 2nd amendment was made on March 20, 2019.
The 3rd amendment was made on March 10, 2020.
The 4th amendment was made on January 13, 2022.
The 5th amendment was made on March 3, 2023.

Appendix 6

Information on Investment in Mainland China:

1. Information on investees in Mainland China, showing the name, principal business activities, paid-in capital, investment method, inward and outward remittance of funds, shareholding percentage, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the Mainland China area.

Unit: Thousands of NT$

Name of investee in Mainland China	Main businesses	Paid-in capital	Investment method	Accumulated investment amount remitted from Taiwan at the beginning of the period	Amount of investment remitted or recovered during the period		Accumulated investment amount remitted from Taiwan at the end of the period	Net profit or loss of the Investee for the period	Shareholding percentage of direct or indirect investment by the Company	Investment income or loss recognized for the period	Carrying amount of investment at the end of the period	Investment income repatriated as of the end of the period
					Outward remittance	Repatriation						
Chung Shan Lung Tais Hing Electroplating Co., Ltd.	Manufacturing and sale of hardware parts and surface plating products	$-(Note 9)	Note 1	$95,805 (Note 2 and Note 9)	$-	$-	$95,805 (Note and Note 9)	$-(Note 9)	100%	$-(Note 9)	$-(Note 9)	$-
Singatron Electronic (Zhongshan) Co., Ltd.	Manufacturing and sale of connectors	$94,290 (Note 2)	Note 1	$78,575 (Note 2 and Note 5)	$-	$-	$78,575 (Note and Note 5)	$37,562 (Not 2 and Note 3	61.1986% (Note 10 and Note 1)	$22,987 (Note 2, Note 3 and Note 16)	$239,878 (Note 2 and Note 16)	$30,823
Singatron Electronic (China) Co., Ltd.	Manufacturing and sale of connectors	$668,444 (Note 2)	Note 1	$246,726 (Note 2 and Note 4)	$-	$-	$246,726 (Not 2 and Note 4)	$166,582 (Note 2 and Note 3)	61.1986% (Note 11)	$101,946 (Note 2, Note 3 and Note 16)	$3,996,650 (Note 2 and Note 16)	$1,193,300
Suzhou Singatron Connector Co., Ltd.	Manufacturing and sale of connectors	$84,961 (Note 2)	Note 6	$-	$-	$-	$-	$17,443 (Not 2 and Note 3	61.1986% (Note 11)	$10,675 (Note 2, Note 3 and Note 16)	$79,412 (Note 2 and Note 16)	$-
Chung Shan Singatron Connector Co., Ltd.	Manufacturing and sale of connectors	$26,830 (Note 2)	Note 7	$-	$-	$-	$-	$4,831 (Not 2 and Note 3	61.1986% (Note 10 and Note 11)	$2,956 (Note 2, Note 3 and Note 16)	$14,141 (Note 2 and Note 16)	$-
Suzhou Singatron Auto Co., Ltd.	Manufacturing and sale of connectors	$40,244 (Note 2)	Note 8	$-	$-	$-	$-	$59,376 (Not 2 and Note 3	61.1986% (Note 11)	$36,338 (Note 2, Note 3 and Note 16)	$205,689 (Note 2 and Note 16)	$-

Name of investee in Mainland China	Main businesses	Paid-in capital	Investment method	Accumulated investment amount remitted from Taiwan at the beginning of the period	Amount of investment remitted or recovered during the period		Accumulated investment amount remitted from Taiwan at the end of the period	Net profit or loss of the Investee for the period	Shareholding percentage of direct or indirect investment by the Company	Investment income or loss recognized for the period	Carrying amount of investment at the end of the period	Investment income repatriated as of the end of the period
					Outward remittance	Repatriation						
Dongguan Grow-Link Electronics Co.,Ltd.	Manufacture and sale of connectors and wire harnesses	$281,711 (Note 2)	Note 12	$-	$-	$-	$-	$130,892 (Note 2 and Note 3)	80% (Note 14)	$-(Note 2, Note 3 and Note 16)	$593,378 (Note 2 and Note 16)	$-
Sufengping Automation Equipment (Kunshan) Co., Ltd.	Manufacture and sale of automation equipment	$8,943 (Not 2)	Note 13	$-	$-	$-	$-	$9,665 (Not 2 and Note 3	15% (Note 15)	$(581)(Note 2 and Note 3)	$38,302 (Note 2)	$-

Accumulated investment amount remitted from Taiwan to Mainland China at the end of the period	Investment amount approved by Investment Commission, MOEA	Investment limitation for Mainland China regulated by the Investment Commission, MOEA
$421,106	$421,106	$2,072,243

Note 1: As of December 31, 2025, the Company invested US$13,448 thousand in SINGATRON (B.V.I.) ENTERPRISE CO., LTD., a holding company in a third region. Through this holding company in a 3rd region, the Company invested in SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED and then indirectly invested in Singatron Electronic (China) Co., Ltd. and Singatron Electronic (Zhongshan) Co., Ltd. in Mainland China.

Note 2: Foreign currency amounts were translated into NTD based on the exchange rate at the balance sheet date.

Note 3: The investment income or loss recognized in the financial statements of the same period audited by CPAs.

Note 4: The difference between the accumulated investment amount remitted from Taiwan and the paid-in capital amount is mainly due to the 43,000 thousand A-shares issued by and capital increase from earnings of SINGATRON Electronics (China) Co., Ltd. and the capital increase by US$2,000 thousand in cash of SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED with its own funds.

Note 5: The difference between the accumulated investment amount remitted from Taiwan and the paid-in capital is mainly due to the fact that Singatron Electronic (Zhongshan) Co., Ltd. distributed its earnings to SINGATRON (B.V.I.) ENTERPRISE CO. (B.V.I.), LTD. and then SINGATRON (B.V.I.) ENTERPRISE CO., LTD. increased the capital of Singatron Electronic (Zhongshan) CO., LTD.

Note 6: Singatron Electronic (China) Co., Ltd. increased capital by RMB 19,000 thousand in cash with its own funds.

Note 7: Singatron Electronic (Zhongshan) Co., Ltd. increased capital by RMB 6,000 thousand in cash with its own funds.

Note 8: Singatron Electronic (China) Co., Ltd. increased capital by RMB 9,000 thousand in cash with its own funds.
Note 9: The Company's second-tier subsidiary, SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED, sold 100% of its indirect investment in Chung Shan Lung Tais Hing Electroplating Co., Ltd. in November 2014.
Note 10: The Company's second-tier subsidiary, SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED, adjusted its investment structure in September 2020 by transferring its indirect investment in 25% equity of Singatron Electronic (Zhongshan) Co., Ltd. in Mainland China to SINGATRON Electronics (China) Co., Ltd. so that SINGATRON Electronics (China) Co., Ltd. increased its shareholding in Singatron Electronic (Zhongshan) Co., Ltd. from the original 75% to 100%.
Note 11: SINGATRON Electronics (China) Co. Ltd., the sub-subsidiary of the Company, was officially listed on the Shenzhen Stock Exchange on July 17, 2023 with the issuance of 43,000 thousand common shares (A-shares) in RMB through cash capital increase. The Company's sub-subsidiary SINGATRON (HONG KONG) INTERNATIONAL HOLDING LIMITED is the controlling shareholder of SINGATRON Electronics (China) Co. Ltd. Pursuant to Article 26 of the "Regulations Governing the Issuance and Underwriting of Securities" of the China Securities Regulatory Commission: the controlling shareholder is not allowed to participate in the placement of securities by public companies, resulting in a decrease in the shareholding of SINGATRON Electronics (China) Co. Ltd. from 81.8868% to 61.1986%.
Note 12: Represents a cash investment of RMB 220,000 thousand made by Singatron Electronics (China) Co., Ltd. using its own funds.
Note 13: Represents a cash investment of RMB 8,700 thousand made by Singatron Electronics (China) Co., Ltd. using its own funds.
Note 14: During fiscal year 2025, Singatron Electronics (China) Co., Ltd., a great-grand subsidiary of the Company, acquired an 80% equity interest in Dongguan Grow-Link Electronics Co.,Ltd.. using its own funds in cash.
Note 15: During fiscal year 2025, Singatron Electronics (China) Co., Ltd., a great-grand subsidiary of the Company, acquired a 15% equity interest in Sufengping Automation Equipment (Kunshan) Co., Ltd. using its own funds in cash.
Note 16: Eliminated in the consolidated financial statements.

Appendix 7

Singatron Enterprise Co., Ltd.
Procedures for Transfer of Repurchased Shares to Employees

Version dated April 14, 2025

Article 1: To incentivize employees and strengthen employee commitment, the Company hereby establishes these Procedures for Transfer of Repurchased Shares to Employees in accordance with Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act and the Regulations Governing Share Repurchase by Listed and OTC Companies promulgated by the Financial Supervisory Commission, together with other applicable laws and regulations. The repurchase and transfer of the Company's shares to employees shall be conducted in accordance with these Procedures, except as otherwise required by applicable laws and regulations.

Article 2: The shares to be transferred to employees pursuant to this repurchase are 2,000,000 ordinary shares resolved to be repurchased at the Second Extraordinary Board Meeting of the 16th Board of Directors held in fiscal year 2025. The rights and obligations attaching to such shares shall be identical to those of other ordinary shares in circulation, except as otherwise provided by applicable laws and regulations or these Procedures.

Article 3: The repurchased shares may, in accordance with these Procedures, be transferred to employees in one or more tranches within five years from the date of repurchase. Any portion not transferred within such period shall be deemed unissued shares of the Company and shall be cancelled and the relevant change registration completed in accordance with applicable law.

Article 4: Full-time employees of the Company and of domestic or foreign subsidiaries in which the Company directly or indirectly holds more than 50% of the voting shares of the same investee company who, as of the subscription record date, have been employed for at least one year, or who have made special contributions to the Company and have been approved by the Board of Directors, shall be eligible to subscribe for shares in the amounts set forth in Article 5 of these Procedures. Any eligible employee who resigns (or takes unpaid leave) during the period from the subscription record date to the subscription payment deadline shall forfeit subscription eligibility.

Article 5: The number of shares an employee is eligible to subscribe for shall be determined based on factors including job grade, years of service, performance, and special contributions to the Company, with due consideration given to the total number of repurchased shares held by the Company as of the subscription record date and the maximum number of shares any individual employee may subscribe for. The actual subscription eligibility and allotment for each employee shall be determined by resolution of the Board of Directors and may not be delegated to the Chairman. The following review procedures shall apply:

I. For managers of the Company or employees concurrently serving as directors of the Company, approval shall first be obtained from the Remuneration Committee before the matter is submitted to the Board of Directors for resolution. Managers of subsidiaries, or employees who concurrently hold the position of manager or director of the Company, shall follow the same procedure and obtain approval from the Remuneration Committee before the matter is submitted to the Board of Directors for resolution.

II. For employees of the Company and its subsidiaries other than those described in Subparagraph 1, approval shall first be obtained from the Audit Committee before the matter is submitted to the Board of Directors for resolution.

The subscription date, subscription payment period, and other relevant matters for each transfer shall be separately determined pursuant to Article 6 of these Procedures.

Article 6: The procedures for transferring repurchased shares to employees are as follows:

I. Pursuant to a resolution of the Board of Directors, announce and file the repurchase of the Company's shares and complete the repurchase within the designated execution period.

II. The Board of Directors shall, in accordance with these Procedures, establish and publish the subscription record date, subscription allotment standards, subscription payment period, rights, and applicable restrictions and conditions.

III. Tabulate the actual number of shares subscribed and paid for, and complete the transfer and registration of share ownership.

Article 7: The transfer price for shares repurchased and transferred to employees shall be the weighted average price actually paid for the repurchased shares. Where, prior to the transfer, the number of issued ordinary shares of the Company has increased or decreased, the transfer price may be adjusted proportionally based on the ratio of such increase or decrease.

Transfer price adjustment formula:

Adjusted Transfer Price = Weighted Average Repurchase Price × (Total number of ordinary shares outstanding upon completion of the share repurchase ÷ Total number of ordinary shares outstanding immediately prior to the transfer of repurchased shares to employees)

Article 8: Following the transfer of repurchased shares to employees and completion of the ownership transfer registration, the rights and obligations attaching to such shares shall be identical to those of the original shares, except as otherwise provided.

Article 9: Other matters relating to the rights and obligations of the Company and employees

I. Employees who fail to subscribe and make payment by the expiration of the subscription payment period shall be deemed to have waived their subscription rights.

II. All applicable taxes and fees in connection with the transfer of repurchased shares to employees shall be paid in accordance with applicable law prior to the completion of the ownership transfer registration.

Article 10: These Procedures shall take effect upon approval by resolution of the Board of Directors and may be amended by resolution of the Board of Directors.

Appendix 8

Singatron Enterprise Co., Ltd.
2025 Earnings Distribution Statement

Unit: NT$

Item	Amount
Undistributed earnings at the beginning of the period	224,876,258
Add: Other comprehensive income (remeasurement of defined benefit plans)	842,428
Add: Net income after tax for fiscal year 2025	90,113,885
Less: Legal reserve (10%)	-9,095,631
Less: Provision of special reserve (deduction of shareholders' equity)	-16,488,754
Total distributable earnings for the period	290,248,186
Distribution items:	
Cash dividend (NT$0.60 per share)	-77,124,545
Undistributed earnings at the beginning of the period	213,123,641

Note 1: Calculated based on 128,540,908 shares outstanding as of March 31, 2026.

Note 2: The cash dividend is calculated to NT$ on the basis of the distribution percentage, and the amount below NT$ is rounded off, and the sum of the fractional amounts of distribution less than NT$1 is posted in other income of the Company.

Note 3: Should the number of shares outstanding subsequently change as a result of corporate bond conversions, exercises of employee stock options, repurchase of treasury shares, or transfer of treasury shares, thereby affecting the per-share dividend rate, it is proposed that the Annual General Meeting of Shareholders authorize the Board of Directors to handle all related adjustments at its full discretion.

Chairman: Hsin-Nan Kan President: Cheng-Gang Yang Accounting officer: Rui-Chen Hu

Appendix 9

Singatron Enterprise Co., Ltd.

Comparison Table of Amended Provisions of the Rules of Procedure for Shareholders' Meetings

Amended provisions	Current provisions	Remarks
Article 2 The Company's shareholders' meetings shall, unless otherwise provided for in the Company Act, be convened by the Board of Directors. No later than 30 days prior to an Annual General Meeting of Shareholders or 15 days prior to an Extraordinary General Meeting of Shareholders, the Company shall transmit to the Market Observation Post System electronic files comprising the notice of meeting, proxy forms, the Subjects and explanatory materials for each proposal submitted for ratification, discussion, or election or removal of directors, the Meeting Handbook, and supplementary meeting materials. No later than 15 days prior to a shareholders' meeting, the Company shall prepare the Meeting Handbook and supplementary meeting materials for that meeting and make them available for shareholder inspection at any time. Such materials shall be placed on file at the Company and at the Company's appointed professional share registrar agent, and shall be distributed at the shareholders' meeting venue.	Article 2 The Company's shareholders' meetings shall, unless otherwise provided for in the Company Act, be convened by the Board of Directors. The Company shall transmit the notice of shareholders' meeting, the proxy form, and the subjects and explanatory information of each motion for adoption, discussion, and election or dismissal of directors to the Market Observation Post System (MOPS) 30 days prior to a regular shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting. The Company shall also transmit an electronic file of the shareholders' meeting handbook and supplementary information to the MOPS no later than 21 days before a regular shareholders' meeting or 15 days before an extraordinary shareholders' meeting. 15 days prior to the shareholders' meeting, the shareholders' meeting handbook and supplementary information shall be made available to the shareholders at any time and shall be exhibited at the Company and the professional stock affairs agency appointed by the Company, and shall be distributed at the	In conjunction with the amendment to Article 6, Paragraph 4 of the Regulations Governing the Preparation and Filing of Meeting Handbooks for Shareholders' Meetings of Public Companies, the scope of information required to be disclosed no later than 30 days prior to an Annual General Meeting of Shareholders-including the Meeting Handbook and related materials-has been expanded.

The causes or subjects for the shareholders' meeting shall be indicated in the individual notice to be given to shareholders or publicly announced; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.	shareholders' meeting. The causes or subjects for the shareholders' meeting shall be indicated in the individual notice to be given to shareholders or publicly announced; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.	
Article 12 Monitoring and counting personnel for voting on a motion shall be appointed by the chair of the meeting, but all monitoring personnel should be shareholders. Where the agenda of a shareholders' meeting includes a director election in which the number of candidates exceeds the number of seats to be filled, a proposal for the removal of directors, or a proposal governed by Article 185, Article 316 of the Company Act, or Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act, the chairperson should designate an attorney, certified public accountant, or notary public to serve as vote supervisor. The person designated by the chairperson pursuant to the preceding paragraph shall not be responsible for matters related to voting procedures, and shall not be a director, manager, or employee of the Company or any affiliated enterprise.	Article 12 Monitoring and counting personnel for voting on a motion shall be appointed by the chair of the meeting, but all monitoring personnel should be shareholders. 	I. Where the agenda of a shareholders' meeting includes a director election in which the number of candidates exceeds the number of seats to be filled, a proposal for the removal of directors, or a proposal governed by Article 185, Article 316 of the Company Act, or Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act, the chairperson should designate an attorney, certified public accountant, or notary public to serve as vote supervisor. II. The vote supervisor designated by the chairperson pursuant to Paragraph 8 shall, in addition to possessing relevant professional qualifications, be independent so as to avoid disputes. In determining independence, a vote supervisor shall not be involved in matters related to the voting procedures of that shareholders' meeting, and shall not be a director, manager, or employee of the Company or any affiliated enterprise.

The vote supervisor shall oversee the voting and vote-counting process and shall sign the election results tabulation. Where a vote supervisor is designated pursuant to Paragraph 8, the minutes of the shareholders' meeting shall record the name and title of the vote supervisor. Vote counting for shareholders' meeting motions or elections should be conducted in a public place in the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistics of the number of rights, shall be announced on the spot in the meeting, and recorded.		III. The responsibilities of both general and independent vote supervisors are to oversee the voting and vote-counting process at the shareholders' meeting venue and to sign the election results tabulation to affirm accountability. Paragraph 10 is added accordingly. IV. The name of the vote supervisor shall be recorded in the minutes of the shareholders' meeting to enhance transparency. Paragraph 11 is therefore added to require that the name and title of the independent vote supervisor designated under Paragraph 8 be recorded in the minutes.

Singatron Enterprise Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Version dated June 16, 2022

Article 1

Shareholders' meetings of Singatron Enterprise Co., Ltd. (hereinafter referred to as the Company) shall be governed by the Rules unless otherwise provided by law or the Articles of Incorporation.

Article 2

The Company's shareholders' meetings shall, unless otherwise provided for in the Company Act, be convened by the Board of Directors.

The Company shall transmit the notice of shareholders' meeting, the proxy form, and the subjects and explanatory information of each motion for adoption, discussion, and election or dismissal of directors to the Market Observation Post System (MOPS) 30 days prior to a regular shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting. The Company shall also transmit an electronic file of the shareholders' meeting handbook and supplementary information to the MOPS no later than 21 days before a regular shareholders' meeting or 15 days before an extraordinary shareholders' meeting. 15 days prior to the shareholders' meeting, the shareholders' meeting handbook and supplementary information shall be made available to the shareholders at any time and shall be exhibited at the Company and the professional stock affairs agency appointed by the Company, and shall be distributed at the shareholders' meeting. The causes or subjects for the shareholders' meeting shall be indicated in the individual notice to be given to shareholders or publicly announced; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.

Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph 1, Article 185 of the Company Act, Article 26-1, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be described in the causes and subjects for the meeting and shall not be proposed by way of an extempore motion.

If the general re-election of directors is set forth in the causes and subjects for the shareholders' meeting and the date of their assumption of office is also stated, after the completion of such re-election at the shareholders' meeting, the date of their assumption of office shall not be changed by way of an extempore motion or other means at the same meeting.

Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the Company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. Where a shareholder proposal falls within any of the circumstances set forth in the subparagraphs of Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may decline to include it as an Subject. Shareholders may submit advisory proposals urging the Company to promote public interest or fulfill its corporate social responsibility. Such proposals shall, as a procedural matter, be limited to one proposal submitted in accordance with the relevant provisions of Article 172-1 of the Company Act; any proposals in excess of

one shall not be included as Subjects.

Prior to the date on which share transfer registration is suspended before the convention of a regular shareholders' meeting, the company shall give a public notice announcing acceptance of proposal in writing or by way of electronic transmission, the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten (10) days.

The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the regular shareholders' meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.

The Company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set out in this Article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.

Article 3

A shareholder may issue a proxy form issued by the Company to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy.

A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy form to the Company no later than 5 days prior to the meeting date of the shareholders' meeting. In case two or more proxy forms are received from one shareholder, the first one received by the Company shall prevail, unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

After the service of the power of attorney of a proxy form to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 4

A shareholders' meeting shall be held on the premises of the Company or at a place convenient for shareholders to attend and suitable for the shareholders' meeting, and the meeting shall commence no earlier than 9:00 a.m. and no later than 3:00 p.m.

Article 5

The Company shall specify in the notice of the meeting the time and place for the shareholders to report for the meeting, and other matters to note.

The aforementioned time for accepting shareholders' reporting for the meeting shall be at least 30 minutes prior to the commencement of the meeting; the place to report for the meeting shall be clearly marked, and adequate and appropriate personnel shall be assigned to handle the affairs.

Shareholders or their authorized proxies shall attend the shareholders' meeting using an attendance card, sign-in card, or other attendance credential. The Company shall not arbitrarily require shareholders to provide additional proof of identity beyond the credential used for attendance. Solicitors of proxies shall carry identification documents for verification purposes.

The Company shall furnish a signature book for attending shareholders in person or by proxy (hereinafter referred to as shareholders), or the attending shareholders may submit their sign-in cards instead.

The Company shall deliver to the shareholders present at the shareholders' meeting the meeting handbook, annual report, attendance cards, speaker slips, voting ballots and other meeting materials; in the case of election of directors, additional election ballots shall be delivered as well.

When the government or a legal entity is a shareholder, there shall be no more than one representative attending the shareholders' meeting for the shareholder. A legal entity entrusted to attend a shareholders' meeting may appoint only one representative to attend the meeting.

Article 6

If the shareholders' meeting is convened by the Board of Directors, the chair of the meeting shall be the Chairman of the Board. In case the Chairman of the Board is on leave or absent or cannot exercise his power and authority for any cause, the vice Chairman shall act on his behalf. In case there is no vice Chairman, or the vice Chairman is also on leave or absent or unable to exercise his power and authority for any cause, the Chairman of the Board shall designate one of the directors. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting Chairman of the Board.

If the chair of the meeting is acted by a director, the chair of the meeting shall be someone who has been in office for at least six months and understands the financial and business conditions of the Company. The same applies if the chair of the meeting is the representative of a legal entity director.

The Chairman of the Board shall preside in person at the shareholders' meeting convened by the Board of Directors, and a majority of the Board of Directors and the convener of the audit committee shall be present in person, and at least one member of other functional committees shall be present, and the attendance shall be recorded in the minutes of the shareholders' meeting.

If a shareholders' meeting is convened by any other person having the convening right, he/she shall act as the chair of that meeting provided, however, that if there are two or more persons having the convening right, the chair of the meeting shall be elected from among themselves.

The Company may appoint attorneys, CPAs or related personnel to sit in the shareholders' meeting.

Article 7

The Company should make an uninterrupted audio and video recording of the shareholders' reporting for the meeting, the proceedings of the shareholders' meeting, and the voting and vote counting processes.

The recorded materials of the preceding paragraph should be kept for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 8

Attendance at shareholders' meetings shall be calculated on the basis of shares. The number of shares present shall be calculated based on the signature book or the sign-in card submitted plus the number of shares exercising voting rights by written or electronic means.

The chair of the meeting should call the meeting to order at the scheduled meeting time, and at the same time announce relevant information such as the number of shares with no

voting rights and the number of shares present.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair of the meeting may announce a postponement. No more than two such postponements may be made for a combined total of no more than one hour. When there are still insufficiently attending shareholders representing more than one-third of the total issued shares after two postponements, the chair of the meeting shall announce the meeting to be aborted.

If there are not enough attending shareholders representing at least one-third of the total number of issued shares after two postponements, a tentative resolution may be made in accordance with Paragraph 1, Article 175 of the Company Act . A notice of such tentative resolution shall be given to each of the shareholders to reconvene the shareholders' meeting within one month.

If, before the end of the meeting, the number of shares represented by the attending shareholders reaches more than half of the total number of issued shares, the chair of the meeting may re-submit the tentative resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Company Act.

Article 9

If a shareholders' meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors. The relevant motions (including extempore motions and amendments to original motions) shall be voted on a motion-by-motion basis, and the meeting shall proceed in accordance with the scheduled agenda, which may not be changed without a resolution of the shareholders' meeting.

If a shareholders' meeting is convened by a person other than the Board of Directors with the convening right, the preceding provisions shall apply mutatis mutandis

The chair of the meeting may not adjourn the meeting without a resolution before the end of the meeting (including extempore motions) in the agenda as set forth in the preceding two paragraphs. If the chair of the meeting violates the rules of procedure for the meeting and adjourns the meeting, the other members of the Board of Directors shall promptly assist the shareholders present in accordance with the legal procedures and elect a chair of the meeting by a majority of the voting rights of the shareholders present to continue the meeting.

The chair of the meeting shall allow ample opportunity during the meeting for explanation and discussion of motions and of amendments or extempore motions put forward by shareholders; when the chair of the meeting is of the opinion that a motion has been discussed sufficiently to put it to voting, the chair of the meeting may announce the discussion closed, call for voting, and schedule sufficient time for voting.

Article 10

Before speaking, an attending shareholder must specify the subject of the speech on a speaker slip, his or her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair of the meeting.

An attending shareholder who has submitted a speaker slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker slip, the spoken content shall prevail.

Except with the consent of the chair of the meeting, a shareholder may not speak more than twice on the same motion, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the topic, the chair of the meeting may terminate the speech.

When an attending shareholder is speaking, other shareholders must not speak or interrupt unless they have sought and obtained the consent of the chair of the meeting and the

speaking shareholder; the chair of the meeting should stop any violation.

When a legal entity shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same motion.

After an attending shareholder has spoken, the chair of the meeting may respond in person or direct relevant personnel to respond.

Article 11

Voting at shareholders' meetings shall be calculated on the basis of shares.

The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders.

A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the Company, shall not vote nor exercise the voting right on behalf of another shareholder.

The number of shares for which voting rights are not allowed to be exercised in the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 12

A shareholder shall have one voting right per share, except when the shares are restricted shares or have no voting rights under Paragraph 2, Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it shall allow exercise of voting rights by electronic means or by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise should be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means shall be deemed to have attended the meeting in person. However, his or her rights shall be considered abstained with respect to the extempore motions and amendments to original motions of that meeting, so the Company should avoid submitting extempore motions and amendments to original motions.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph should deliver a written declaration of intent to the Company 2 days before the shareholders' meeting. In the event of duplicate declarations of intent, the one received earliest shall prevail. Except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, if the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph should be made to the Company, by the same means by which the voting rights were exercised, 2 days before the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights by correspondence or electronic means and also appointed a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Unless otherwise required by the Company Act and by the Company's Article of Incorporation, the approval of a motion shall require an affirmative vote of a majority of the voting rights of the attending shareholders. At the time of voting, the chair of the meeting or the person designated by the chair of the meeting should first announce the total number of

voting rights of the attending shareholders for each motion, then the shareholders shall vote on each motion. On the same day after the meeting, the results of shareholders' approvals, disapprovals and abstentions, shall be entered into the Market Observation Post System.

When there is an amendment or an alternative to a motion, the chair of the meeting shall present the amended or alternative motion together with the original motion and decide the order in which they will be put to voting. When any one among them is approved, the other motions will then be deemed rejected, and no further voting shall be required.

Monitoring and counting personnel for voting on a motion shall be appointed by the chair of the meeting, but all monitoring personnel should be shareholders.

Vote counting for shareholders' meeting motions or elections should be conducted in a public place in the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistics of the number of rights, shall be announced on the spot in the meeting, and recorded.

Article 13

In the event of an election of directors in a shareholders' meeting, the election results, including the list of elected directors and the number of their elected rights, should be announced on the spot in accordance with the relevant election regulations established by the Company.

The election ballots for the aforementioned election shall be sealed and signed by the monitoring personnel and kept in a safe place for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 14

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by a public announcement through the Market Observation Post System.

The meeting minutes should accurately record the year, month, day, and place of the meeting, the name of the chair of the meeting, the methods of resolution, and a summary of the discussions and voting results (including statistics of voting rights), and the number of voting rights won by each candidate in the event of an election of directors shall be disclosed. The meeting minutes should be kept for the duration of the existence of the Company.

Article 15

On the day of a shareholders' meeting, the Company should compile in the prescribed format a statistical statement of the number of shares obtained by solicitors and the number of shares represented by proxies, and shall make an express disclosure in the shareholders' meeting.

If a resolution in a shareholders' meeting constitute material information as required by relevant laws or regulations or by Taiwan Stock Exchange, the Company should transmit the content of such resolution to the Market Observation Post System within the prescribed time period.

Article 16

The personnel administering the shareholders' meeting should wear identification cards or armbands.

The chair of the meeting may direct proctors or security personnel to help maintain order

in the meeting place. Proctors or security personnel, when helping maintain order at the scene, should wear armbands or identification cards with the word "Proctor."

If the meeting place is equipped with sound amplifying equipment, the chair of the meeting may stop any shareholders from speaking unless they are using the equipment set up by the Company.

When a shareholder violates the rules of procedure, disobeys the chair's correction, or obstructs the proceedings and refuses to follow the call to stop, the chair of the meeting may direct proctors or security personnel to escort the shareholder out the meeting.

Article 17

When a meeting is in progress, the chair of the meeting may announce a break based on time considerations. If a force majeure event occurs, the chair of the meeting may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting place cannot be further used and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may make a resolution to resume the meeting at another place.

The shareholders' meeting may, in accordance with the provisions of Article 182 of the Company Act, be resolved to be postponed or resumed within five days.

Article 18

The Rules will be implemented after approved by the shareholders' meeting, and the same applies to amendments.

Appendix 10

Singatron Enterprise Co., Ltd.
The Articles of Incorporation of the Company.

Version dated June 4, 2025

Chapter 1 General Provisions

Article 1 The Company shall be organized under the provisions of the Company Act and shall be named Singatron Enterprise Co., Ltd. (English Name: Singatron Enterprise Co., Ltd.).

Article 2 The businesses of the Company are as follows:

1. CC01080 Electronics Components Manufacturing
2. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
3. CC01110 Computer and Peripheral Equipment Manufacturing
4. CA01990 Other Non-ferrous Metal Basic Industries
5. CQ01010 Mold and Die Manufacturing
6. CH01040 Toys Manufacturing
7. F106010 Wholesale of Hardware
8. F106030 Wholesale of Molds
9. F119010 Wholesale of Electronic Materials
10. F401010 International Trade
11. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1 The Company may provide guarantees externally.

Article 2-2 The Company may be a limited liability shareholder of other companies, and the total amount of investments in other companies shall not be subject to the restrictions under the provisions of Article 13 of the Company Act.

Article 3 The Company shall establish its head office in Hsinchu County and, if necessary, may establish branch offices in or outside of the country by resolution of the Board of Directors.

Article 4 Deleted

Chapter 2 Shares

Article 5 The total capital of the Company shall be set at NT$2,000,000,000 divided into 200,000,000 shares at NT$10 per share. The Board of Directors is authorized to issue the shares in installments, some of which may be preferred. Within the total capital of the preceding paragraph, $60 million, divided into 6 million shares of NT$10 each, shall be reserved for use in the issuance of stock warrants for the exercise of stock options, including employee stock options and corporate bonds with stock options, and may be issued by the Board of Directors in installments. New shares may be issued at a premium over par value at capital increase.

Article 5-1 The transfer of shares to employees at a price lower than the average price of the shares actually repurchased shall be approved by at least two-thirds of the shareholders present at the latest shareholders' meeting representing a majority of the issued shares before the transfer.

Article 5-2 The transfer of treasury stock repurchased by the Company shall be made to employees of the holding company or the subordinate companies who meet

certain criteria.

The Company's employee stock options shall be granted to employees of the holding company or the subordinate companies who meet certain criteria.

When the Company issues new shares, the employees who can subscribe the new shares including employees of the holding company or the subordinate companies who meet certain criteria.

The Company can issue employee restricted stock to employees of the holding company or the subordinate companies who meet certain criteria.

The Board of Directors is authorized to set the criteria.

Article 5-3 The Company may issue Class A preferred shares with the following rights and obligations and other important terms of issuance:

I. If the Company has surplus earnings as concluded by the annual accounting close, in addition to making up for past losses, and paying taxes in accordance with the law, the Company shall first set aside a legal reserve in accordance with the Articles of Incorporation, and then set aside a special reserve or reverse the special reserve in accordance with the law or the regulations of the competent authorities, Afterwards, if there are still earnings left, the remaining earnings can be distributed on preferred shares dividends for the year.

II. Dividends on the preferred shares shall be paid once a year in cash at a maximum rate of 8% per annum, based on the issue price per share, and shall be paid on the base date set by the Board of Directors or by the Chairman as authorized by resolution of the Board of Directors for the previous year. Dividend payments for the year of issuance and the year of redemption are calculated based on the actual number of days of issuance in that year.

III. The Company has the discretion to distribute dividends on the preferred shares. If the Company has no or insufficient earnings to distribute dividends on the preferred shares in the annual accounts or other necessary considerations, the Board of Directors may resolve not to distribute dividends on the preferred shares, which shall not constitute a cause of default. The preferred shares are non-cumulative, and the resolution not to distribute or to distribute insufficient dividends shall not be cumulative and deferred in future years.

IV. Except for the dividends mentioned in Subparagraph 2, the holders of the preferred shares shall not participate in the distribution of common shares in respect of cash and capitalization as equity from earnings and capital surplus.

V. The Special Shares are not convertible into ordinary shares.

VI. The preferred shareholders shall have priority over common shareholders in the distribution of the Company's remaining properties and shall be paid in the same order as the shareholders of each class of preferred share issued by the Company, all subordinate to general creditors, to the extent that it does not exceed the amount of the issued and outstanding preferred shares at the time of the distribution, based on the issue price.

VII. The preferred shareholders shall not have the right to vote at the common shareholders' meeting, but shall have the right to vote at the preferred shareholders' meeting or at the shareholders' meeting concerning the

preferred shareholders' rights and obligations.

VIII. The preferred shares have no expiration date and the preferred shareholders may not request the Company to redeem the rights of the preferred shares held by them. However, the Company may redeem all or a portion of the preferred shares at the actual issue price at any time from the day after the second year of the issuance. The preferred shares not redeemed shall continue to be subject to the rights and obligations of the terms of issuance set forth in each paragraph of this Article. In the year in which the preferred shares are redeemed, if the Company resolves to pay dividends, the dividends payable as of the redeemed date shall be calculated based on the actual number of days of issuance in that year.

IX. The capital surplus from the issuance of the preferred shares at a premium may not be capitalized as equity during the issuance period of the preferred shares, except to make up for losses.

The name, issuance date and specific terms of issuance of the preferred shares are authorized to be determined by the Board of Directors in accordance with the Company's Articles of Incorporation and relevant laws and regulations, depending on the capital market conditions and investors' willingness to subscribe.

Article 5-4 The Company may issue Class B preferred shares with the following rights and obligations and other important terms of issuance:

I. If the Company has surplus earnings as concluded by the annual accounting close, in addition to making up for past losses, and paying taxes in accordance with the law, the Company shall first set aside a legal reserve in accordance with the Articles of Incorporation, and then set aside a special reserve or reverse the special reserve in accordance with the law or the regulations of the competent authorities, Afterwards, if there are still earnings left, the remaining earnings can be distributed on preferred shares dividends for the year.

II. Dividends on the preferred shares shall be paid once a year in cash at a maximum rate of 8% per annum, based on the issue price per share, and shall be paid on the base date set by the Board of Directors or by the Chairman as authorized by resolution of the Board of Directors for the previous year. Dividend payments for the year of issuance and the year of redemption are calculated based on the actual number of days of issuance in that year.

III. The Company has the discretion to distribute dividends on the preferred shares. If the Company has no or insufficient earnings to distribute dividends on the preferred shares in the annual accounts or other necessary considerations, the Board of Directors may resolve not to distribute dividends on the preferred shares, which shall not constitute a cause of default. The preferred shares are non-cumulative, and the resolution not to distribute or to distribute insufficient dividends shall not be cumulative and deferred in future years.

IV. Except for the dividends mentioned in Subparagraph 2, the holders of the preferred shares shall not participate in the distribution of common shares in respect of cash and capitalization as equity from earnings and capital surplus.

V. The preferred shares are not convertible within three years from the date of issuance. The period during which the shares may be converted is authorized to be set by the Board of Directors in the actual terms of issuance. The shareholders of the convertible preferred shares may apply for conversion of some or all of the preferred shares held by them in accordance with the conditions of issue in the ratio of one preferred share to one common share (conversion ratio of 1:1). Upon conversion of the convertible preferred shares into common shares, the rights and obligations are the same as those of the common shares. If the preferred shares have been converted to common shares before the ex-dividend date of the year of conversion, they will participate in the distribution of earnings and capital surplus of common shares in that year, and will not participate in the dividend distribution of preferred shares in that year. If the preferred shares are converted into common shares after the ex-dividend date of the year of conversion, the preferred shares shall participate in the dividend distribution for the year and shall not participate in the distribution of common shares and capital surplus for the year. Dividends on preferred shares and dividends on common shares in the same year are not to be distributed repeatedly.

VI. The preferred shareholders shall have priority over common shareholders in the distribution of the Company's remaining properties and shall be paid in the same order as the shareholders of each class of preferred share issued by the Company, all subordinate to general creditors, to the extent that it does not exceed the amount of the issued and outstanding preferred shares at the time of the distribution, based on the issue price.

VII. The holders of the preferred shares shall have the same voting and election rights as the holders of common shares at the meeting of common shareholders.

VIII. The preferred shares have no expiration date and the preferred shareholders may not request the Company to redeem the rights of the preferred shares held by them. However, the Company may redeem all or a portion of the preferred shares at the actual issue price at any time from the day after the second year of the issuance. The preferred shares not redeemed shall continue to be subject to the rights and obligations of the terms of issuance set forth in each paragraph of this Article. In the year in which the preferred shares are redeemed, if the Company resolves to pay dividends, the dividends payable as of the redeemed date shall be calculated based on the actual number of days of issuance in that year.

IX. The capital surplus from the issuance of the preferred shares at a premium may not be capitalized as equity during the issuance period of the preferred shares, except to make up for losses.

The name, issuance date and specific terms of issuance of the preferred shares are authorized to be determined by the Board of Directors in accordance with the Company's Articles of Incorporation and relevant laws and regulations, depending on the capital market conditions and investors' willingness to subscribe.

Article 6 Deleted

Article 7 The shares of the Company shall be in registered form and numbered, signed or

sealed by the directors on behalf of the Company, and shall be issued after a certification is obtained from a bank permitted by law for issuance and certification of shares and issued after obtaining a certification from a bank permitted by law for issuance and certification of stocks.

The shares of the Company may be issued without the printing of share certificates and shall be registered with the centralized securities depository institution.

Article 8 The registration of transfer of shares shall not be made within 60 days prior to a regular shareholders' meeting, within 30 days prior to an extraordinary shareholders' meeting or within 5 days prior to the date on which the Company decides to distribute dividends and bonuses or other benefits.

Article 8-1 Except as otherwise provided by laws and securities regulations, the shareholders of the Company shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authorities when handling stock affairs such as transferring shares, setting up pledges of rights, reporting loss, inheritance, giving shares as gift, changing the seal due to loss or changing the address, and exercising all their rights.

Chapter 3 Shareholders' meetings

Article 9 There shall be two types of shareholders' meetings, regular and extraordinary. The regular shareholders' meeting shall be held once a year, within six months after the end of each fiscal year and shareholders shall be notified 30 days in advance. The extraordinary meetings shall be convened when necessary in accordance with the law and shareholders shall be notified 15 days in advance. The aforementioned notice shall specify the date and location and the causes and subjects for the meeting.

A shareholders' meeting shall, unless otherwise provided for in the Company Act, be convened by the Board of Directors.

When necessary, a meeting of preferred shareholders may be held in accordance with the relevant laws and regulations.

Article 10 If a shareholder is unable to attend the shareholders' meeting for any reason, he/she may appoint a proxy to attend the meeting with his/her signature or seal in a proxy form issued by the Company, stating the scope of authorization. However, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Matters for proxy attendance appointed by shareholders shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" promulgated by the competent authorities, unless otherwise specified by the Company Act.

Article 11 Shareholders of the Company shall have one voting right per share, except for the cases specified in Articles 179 and 197-1 of the Company Act, in which case the shareholders shall not have voting rights.

The voting rights of the Company may be exercised by electronic means when the Company convenes a shareholders' meeting, and the manner of such exercise shall be in accordance with the Company Act and the regulations of the

competent authorities.

Article 12 Resolutions at a shareholders' meeting shall, unless otherwise provided for in the relevant laws and regulations, be made with the consent of a majority of the shareholders present in person or by proxy, who represent more than one-half of the total number of voting rights.

Article 12-1 Unless otherwise provided in the Company Act, a shareholders' meeting shall be convened by the Board of Directors, with the Chairman of the Board as the Chair of the meeting. If the Chairman of the Board is absent or is unable to exercise his or her authorities for any reason, the Vice Chairman of the Board shall act as proxy. If both the Chairman and Vice Chairman are absent, the Chairman shall designate a director to act as proxy; if no such designation is made, the directors shall elect a proxy from among themselves; if a meeting is called by a person with the convening rights other than the Board of Directors, the Chair of the meeting shall be the person with the convening rights, and if there are more than two persons with the convening rights, they shall elect a person from among themselves to act as proxy; shareholders' meetings shall be conducted in accordance with the Company's Rules of Procedure for Shareholders' Meetings.

Article 12-2 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the shareholders' meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The minutes of shareholders' meeting may be distributed by public announcement. The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the company for a minimum period of at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.

Chapter 4 Directors and Audit Committee

Article 13 The Company shall have seven to fifteen directors, who shall be elected based on the candidate nomination system by the shareholders' meeting from a list of candidates for a term of three years and shall be eligible for re-election.

The total shareholding of all directors shall be in accordance with the relevant regulations of the competent securities authorities.

Article 13-1 The number of independent directors shall not be less than three and shall not be less than one-third of the total number of directors.

The professional qualifications, shareholdings, restrictions on concurrent employment, nomination and election of independent directors and other matters to be complied with shall be in accordance with the relevant regulations of the competent securities authorities.

The Company has established the Audit Committee, the Remuneration Committee, and may establish other functional committees.

The Audit Committee shall consist of all independent directors.

The exercise of the authorities of the Audit Committee and its members and related matters shall be in accordance with the relevant regulations of the competent securities authorities.

Article 13-2 The Board of Directors' meetings shall be convened by the Chairman of the Board. The Chairman of the Board shall be the chair of the meeting. If the Chairman of the Board is absent or is unable to exercise his or her authorities for any reason, the Vice Chairman of the Board shall act as proxy. If both the Chairman and Vice Chairman are absent, the Chairman shall designate a director to act as proxy; if no such designation is made, the directors shall elect a proxy from among themselves

If a Board of Directors' meeting is conducted by video means, a director who participates in the meeting by such video means is deemed to attend the meeting in person.

If a director is unable to attend the meeting for any reason, he/she may appoint another director to attend the meeting as his/her proxy by issuing a proxy form specifying the scope of authorization.

The Company may convene the Board of Directors' meeting at any time in case of emergency, and the directors may be notified in writing, by e-mail or by facsimile.

Article 13-3 Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 13-4 Deleted

Article 13-5 The Company shall purchase liability insurance for directors during their term of office, and the Board of Directors is authorized to handle matters such as insurance coverage and insurance amount.

Article 14 The Board of Directors shall be organized by directors, with the presence of at least two-thirds of directors, and the consent of a majority of the directors present to elect from among themselves a Chairman and a Vice Chairman, who shall represent the Company externally.

Article 15 When the Chairman of the Board is absent or unable to exercise his or her authorities for any reason, his or her proxy shall be governed by Article 208 of the Company Act.

Article 16 The Board of Directors is authorized to determine the remuneration to the directors, members of the Audit Committee, the Remuneration Committee and other functional committees for the performance of the Company's business, regardless of the Company's profit or loss, in accordance with the usual standards in the industry based on the value of their participation in and contribution to the Company's operations.

Article 16-1 Deleted

Chapter 5 Manager

Article 17 The Company may have several presidents and manager whose appointment, dismissal and remuneration shall be in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 18 At the end of each fiscal year, the Board of Directors shall prepare the reports listed on the left-hand side and submit them to the shareholders' meeting for adoption in accordance with the statutory procedures.

1. Business report
2. Financial statements
3. Motion for earnings distribution or loss make-up.

Article 19 Deleted

Article 20 If the Company generates a profit in any given year, no less than one-thousandth (1/1,000) of such profit shall be allocated as employee compensation (of which no less than 10% of the total amount of employee compensation shall be allocated as compensation for rank-and-file employees) and no more than three percent (3%) shall be allocated as director compensation. However, if the Company has accumulated losses, it shall reserve in advance an amount to make up for them.

The aforementioned remuneration for employees may be in the form of stock or cash and may be distributed to employees of the holding company or the subordinate companies who meet certain criteria, as otherwise determined by the Board of Directors.

Article 20-1 If the Company makes has net profit in a year as concluded by the annual final accounting close, it shall first make up for past losses and then set aside 10% of the profit as legal reserve and provide or reverse the special reserve in accordance with the law. If there is still surplus in the profit, the Board of Directors shall prepare an earnings distribution proposal with the surplus plus the undistributed earnings of the previous year. In accordance with Paragraph 5, Article 240 of the Company Act, "When the Company distributes dividends and bonuses in whole or in part in cash, the Board of Directors is authorized to approve the distribution by a resolution of a majority of the directors present, with at least two-thirds of the directors present, and to report the distribution to the shareholders' meeting." In addition, if the Company distributes all or part of the dividends and bonuses by issuance of new shares, the dividends shall be resolved by the shareholders' meeting.

The Company's dividends policy is formulated to support business expansion, based on operating strategies, investment plans, capital budget and changes in internal and external environment. The Company shall set aside at least 20% of the accumulated distributable earnings as dividends to shareholders, of which no less than 10% of the total dividends shall be in cash.

Cash dividends less than $0.1 per share calculated in accordance with the above dividend policy shall not be distributed. .

The Company shall not pay dividends or bonuses, if there is no surplus in earnings.

Article 21 All matters not covered by the Articles of Incorporation shall be governed by the provisions of the Company Act.

Article 22 The Articles of Incorporation was established on July 23, 1976. The 1st amendment was made on November 25, 1977. The 2nd amendment was made on 1980. January 13, the 3rd amendment was made on December 17, 1980, the 4th amendment was made on June 25, 1984, and the 5th amendment was made in 1984. August 16, the 6th amendment was made on September 11, 1984. The 7th amendment was made on November 20, 1986. The 8th

amendment was made on 1995. January 15, the 9th amendment was made on November 28, 1995. The 10th amendment was made on October 31, 1998. The 11th amendment was made on 1991. January 19, 1999, the 12th amendment was made on August 27, 1999. The 13th amendment was made on May 27, 2000. The 14th amendment was made on May 12, 2001, the 15th amendment was made on May 20, 2002. The 16th amendment was made on May 20, 2002. The 17th amendment was made on May 17, 2003, the 18th amendment was made on May 18, 2004. The 19th amendment was made on June 9, 2006. The 20th amendment was made on June 13, 2007. The 21st amendment was made on June 10, 2009. The 22nd amendment was made on June 17, 2010. The 23rd amendment was made on June 9, 2011. The 24th amendment was made on June 13, 2012. The 25th amendment was made on June 14, 2016. The 26th amendment was made on June 14, 2017. The 27th amendment was made on June 12, 2019. The 28th amendment was made on June 15, 2020. The 29th amendment was made on July 16, 2021. The 30th amendment was made on June 16, 2022. The 31st amendment was made on June 13, 2023. The 32nd amendment was made on June 4, 2025.

Singatron Enterprise Co., Ltd.

Chairman: Hsin-Nan Kan

Appendix 11

Information on shareholdings of directors

I. In accordance with Article 26 of the "Securities and Exchange Act" and Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," The minimum number and percentage of shares that should be held by all directors of the Company were as follows: (as of April 10, 2026)
Number of shares of common stock issued by the Company: 129,770,908 shares
The minimum statutory percentage of shares to be held by all directors: 7.5%
The minimum statutory number of shares to be held by all directors: 8,000,000 shares

II. The number of shares held by each and all directors as of the date for suspension of share transfer for 2026 regular shareholders' meeting [April 10, 2026] is as follows

Job title	Name	Number of shares held	Percentage of shares held
Chairman	Representative of Kan Shi Investment Co., Ltd.: Hsin-Nan Kan	7,764,829	6.04%
Vice Chairman	Representative of Dong Yi Enterprise Management Co., Ltd.: Peng-Huang Peng	1,330,000	1.03%
Director	Representative of Zhen Chun Investment Co., Ltd.: Kuo-Ming Peng	3,243,458	2.53%
Director	Representative of Kan Shi Investment Co., Ltd.: Yi-Chun Kan	7,764,829	6.04%
Independent director	Hui-Chou Chen	0	0.00%
Independent director	Kung-Chien Huang	0	0.00%
Independent director	Ying-Chun Ku	0	0.00%
Independent director	Hsueh-Yuan Hsieh	0	0.00%
Number and percentage of shares held by all directors		12,338,287	9.60%

Note: The shareholding percentage in this table is based on the number of outstanding shares of the Company (128,540,908 shares) as of the date for suspension of share transfer for the regular shareholders' meeting.